



TOPPERS HUB
ACADEMY

GLOBAL ACCOUNTING

ACCA

Applied Knowledge Overview

A free study resource by **Toppers Hub Academy**

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Business & Technology (BT)

- The business organisation and its environment.
- Business structure, governance and ethics.
- Accounting and reporting systems.
- The role of finance in business.

Management Accounting (MA)

- Cost classification and behaviour.
- Budgeting and standard costing.
- Variance analysis and performance measurement.
- Decision-making techniques.

Financial Accounting (FA)

- Double-entry and the accounting equation.
- Recording transactions and preparing accounts.
- Financial statements and interpretation.
- ACCA opens global finance careers.

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