

Advanced Taxation – Hong Kong (ATX-HKG)

# Syllabus and Study guide.

**June to December 2025**

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session

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# 1. Introduction to the syllabus

The aim of the syllabus is to apply relevant knowledge, skills and exercise professional judgement in providing relevant information and advice to individuals and businesses on the impact of the major taxes on financial decisions and situations.

The Advanced Taxation – Hong Kong (ATX-HKG) syllabus further develops the key aspects of taxation introduced in the compulsory Taxation – Hong Kong (TX-HKG) syllabus within the Applied Skills module and extends candidates' knowledge of the tax system, together with their ability to apply that knowledge to the issues commonly encountered by individuals and businesses; such that successful candidates should have the ability to interpret and analyse the information provided and communicate the outcomes in a manner appropriate to the intended audience.

The syllabus builds on the basic knowledge of core taxes from the earlier taxation exam and introduces candidates to stamp duty. As this is an optional exam, aimed at those requiring/desiring more than basic tax knowledge for their future professional lives, the syllabus also extends the knowledge of salaries tax, profits tax and property tax, to encompass further overseas aspects of taxation, and additional exemptions and reliefs.

Students at this level are expected to go beyond just the computational aspects of taxation. Whilst it remains important that they are able to display a thorough understanding of the calculative elements of the syllabus, this exam also seeks to develop their skills of analysis, interpretation and communication. Students are expected to be able to use established tax planning methods and consider current issues in taxation.

Computations will often only be required in support of explanations or advice and not in isolation. However, purely calculative requirements may still feature as part of questions.

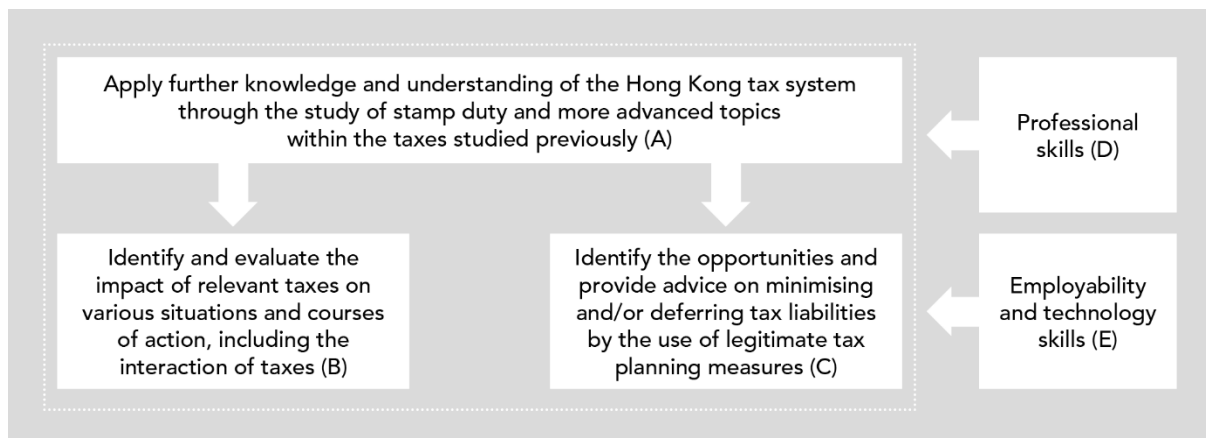
Section E of the syllabus contains outcomes relating to the demonstration of appropriate digital and employability skills in preparing for and taking the examination. This includes being able to access and open exhibits, requirements and response options from different sources and being able to use the relevant functionality and technology to prepare and present response options in a professional manner. These skills are specifically developed by practising and preparing for the exam, using the learning support content for computer-based exams available via the practice platform and the ACCA website and will need to be demonstrated during the live exam.

## 2. Main capabilities

On successful completion of this exam, candidates should be able to:

- A Apply further knowledge and understanding of the Hong Kong tax system through the study of stamp duty and more advanced topics within the taxes studied previously.
- B Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes.
- C Identify the opportunities and provide advice on minimising and/or deferring tax liabilities by the use of legitimate tax planning measures.
- D Apply a range of professional skills in addressing requirements within the ATX-HKG examination in preparation for, or to support, current work experience.
- E Demonstrate employability and technology skills.

### Relational diagram of the main capabilities



This diagram illustrates the flows and links between the main capabilities (sections) of the syllabus and should be used as an aid to planning teaching and learning in a structured way.

### 3. Intellectual levels

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1:	Knowledge and comprehension
Level 2:	Application and analysis
Level 3:	Synthesis and evaluation

Very broadly, these intellectual levels relate to the three cognitive levels at which the Applied Knowledge, the Applied Skills and the Strategic Professional exams are assessed.

Each subject area in the detailed study guide included in this document is given a 1, 2, or 3 superscript, denoting intellectual level, marked at the end of each relevant learning outcome. This gives an indication of the intellectual depth at which an area could be assessed within the examination. However, while level 1 broadly equates with Applied Knowledge, level 2 equates to Applied Skills and level 3 to Strategic Professional, some lower-level skills can continue to be assessed as the student progresses through each level. This reflects that at each stage of study there will be a requirement to broaden, as well as deepen capabilities. It is also possible that occasionally some higher-level capabilities may be assessed at lower levels.

## 4. The syllabus

### **A Knowledge and understanding of the Hong Kong tax system through the study of stamp duty and more advanced topics within the taxes studied previously**

1. Salaries tax liabilities in situations involving more complicated arrangements in relation to an individual's office, employment or pension; including impacts on remuneration packages and the interaction of employment-type income with other sources of income.
2. Profits tax liabilities in situations involving further overseas and group aspects including mergers and acquisitions and intra-group activities.
3. Property tax liabilities in situations involving more complicated scenarios and the interaction of property income with other sources of income.
4. Relevant tax liabilities in relation to special industries for which special tax treatments are required.
5. Stamp duty.
6. Personal assessment, the Hong Kong tax system and its administration.

### **B The impact of relevant taxes on various situations and courses of action, including the interaction of taxes**

1. Taxes applicable to a given situation or course of action and their impact.
2. Alternative ways of achieving personal or business outcomes that may lead to different tax consequences.
3. Taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individuals.

4. Tax advantages and/or disadvantages of alternative courses of action.
5. Statutory rights and obligations given to tax authorities and imposed on taxpayers in different situations, including any time limits for action and the implications of non-compliance.

### **C Minimise and/or defer tax liabilities by the use of legitimate tax planning measures**

1. Availability of various exemptions, allowances and reliefs that may result in a reduction in tax liabilities for an individual and/or a business.
2. Legitimate tax planning ideas, by which the tax liabilities arising from a particular situation or course of action may be mitigated.
3. The mitigation of tax in the manner recommended, by reference to numerical analysis and/or reasoned arguments.
4. Potential tax risks associated with any tax plans or arrangements or courses of action taken, including possible actions that may be taken by tax authorities; and providing appropriate advice on how the related tax risks may be mitigated or avoided.
5. Ethical and professional issues associated with the delivery of tax planning advice.

### **D Professional skills**

1. Communication
2. Analysis and evaluation
3. Scepticism

4. Commercial acumen

**E Employability and technology skills**

1. Use computer technology to efficiently access and manipulate relevant information.
2. Work on relevant response options, using available functions and technology, as required by the workspace.
3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.
4. Present data and information effectively, using the appropriate tools.

## 5. Detailed study guide

### A Apply further knowledge and understanding of the Hong Kong tax system through the study of stamp duty and more advanced topics within the taxes studied previously

#### 1. Salaries tax liabilities in situations involving more complicated arrangements in relation to an individual's office, employment or pension; including impacts on remuneration packages, and the interaction of employment-type income with other sources of income

- a) The contents of the TX-HKG study guide for salaries tax liabilities, under headings:
- B1 The scope of the salaries tax charge
  - B2 Basic understanding of the source principle
  - B3 Income from employment, office and pension
  - B4 The comprehensive computation of net chargeable income and salaries tax liabilities
  - B5 The use of exemptions and reliefs in deferring and minimising salaries tax liabilities

The following additional aspects are also examinable:

- b) The scope of the salaries tax charge:<sup>[3]</sup>
- i) Understand the salaries tax treatment of overseas income
  - ii) Understand the relevance of the Hong Kong double tax arrangements/treaties to given situations
  - iii) Understand and advise on the double taxation relief available to individuals
- c) The source principle:<sup>[3]</sup>

- i) Understand and apply the principles for determining the source of income by reference to statute, case law, Board of Review decisions, and relevant Departmental Interpretation and Practice Notes
- d) The use of exemptions and reliefs in deferring and minimising salaries tax liabilities:<sup>[3]</sup>
  - i) Understand and apply exemptions and reliefs in the given situations to defer and/or minimise the salaries tax liabilities
  - ii) Understand the applicability and impact of general and specific anti-avoidance legislations

#### Excluded topics

- *Income from trusts and settlements.*

#### 2. Profits tax liabilities in situations involving further overseas and group aspects including mergers and acquisitions and intra-group activities

- a) The contents of the TX-HKG study guide for profits tax liabilities, under headings:
- C1 The scope of the profits tax charge
  - C2 Basic understanding of the source principle
  - C3 Profits and deemed receipts chargeable to profits tax
  - C4 The comprehensive computation of assessable profits and profits tax liabilities
  - C5 Basis period for profits tax assessments
  - C6 The use of exemptions and reliefs in deferring and minimising profits tax liabilities



The following additional aspects are also examinable:

- b) The scope of the profits tax charge:<sup>[3]</sup>
  - i) Understand and calculate the profits tax liabilities of companies in receivership and liquidation, reorganisations, mergers and acquisitions
  - ii) Identify service companies and disguised employments, and advise on the tax consequences of all parties involved
- c) The source principle:<sup>[3]</sup>
  - i) Understand and apply the principles for determining the source of profits by reference to statute, case law, Board of Review decisions, and relevant Departmental Interpretation and Practice Notes
- d) The comprehensive computation of profits tax liabilities:<sup>[3]</sup>
  - i) Evaluate the meaning and implications of a permanent establishment
  - ii) Understand and apply the transfer pricing rules, relief and advance pricing arrangement
  - iii) Advise on the tax position of overseas companies investing in Hong Kong; or earning income from Hong Kong
  - iv) Advise on the Hong Kong tax position of a Hong Kong taxpayer investing overseas or earning income from overseas
  - v) Assess the impact of the Hong Kong double tax arrangements (DTAs)/treaties and transfer pricing adjustments in the context of DTAs on a company's profits tax liabilities
- e) Basis period for profits tax assessments:<sup>[3]</sup>
  - i) Ascertain the 'year of change' of accounting date, 'basis period' and relevant year of assessment for an affected business; and calculate the assessable profits or agreed loss for

the year of change and the preceding year

- f) The effect of a group structure for profits tax purposes:<sup>[3]</sup>
  - i) Advise on the tax consequences of a transfer of business assets and liabilities in a merger and acquisition scenario
  - ii) Advise on the tax consequence of a transfer of shares in a subsidiary or an associate in a merger and acquisition scenario
  - iii) Advise on the associated tax risks in a merger and acquisition scenario and how the tax risks may be sheltered by way of a tax indemnity or warranty
- g) The use of exemptions and reliefs in deferring and minimising profits tax liabilities:<sup>[3]</sup>
  - i) Understand and apply exemptions and reliefs in the given situations to defer and/or minimise the profits tax liabilities
  - ii) Understand the applicability and impact of general and specific anti-avoidance legislation

### 3. Property tax liabilities in situations involving more complicated scenarios and the interaction of property income with other sources of income

- a) The contents of the TX-HKG study guide for property tax liabilities, under headings:
  - D1 The scope of the property tax charge
  - D2 Income chargeable to property tax
  - D3 The comprehensive computation of net assessable value and property tax liabilities
  - D4 The use of exemptions and reliefs in deferring and minimising property tax liabilities

The following additional aspects are also examinable:

- b) The scope of property tax charge:<sup>[3]</sup>
  - i) Understand the interaction of property tax with other types of tax
- 4. Relevant tax liabilities in relation to special industries for which special tax treatments are required**
  - a) Understand and calculate the relevant tax liabilities of special industries including clubs and trade associations, insurance companies, financial institutions, shipping companies and airline companies.<sup>[3]</sup>
- 5. Stamp duty**
  - a) The scope of stamp duty:<sup>[3]</sup>
    - i) Describe the general principles of stamp duty liability including documentary and jurisdictional issues
    - ii) Explain the heads of charge and definitions
  - b) Identify and advise on liabilities arising on documented transfers:<sup>[2]</sup>
    - i) Distinguish between agreements for sale and purchase of property and assignment of property; and identify the appropriate stampable instrument
    - ii) Explain the concept of Hong Kong stock and the documentary procedures and implications of the sale of such stock and of bearer instruments
    - iii) Explain voluntary dispositions inter vivos and their implications
    - iv) Calculate the dutiable value and the amount of stamp duty and, in the case of conveyance of property, special stamp duty and buyer's stamp duty
  - c) The use of exemptions and reliefs in deferring and minimising stamp duty liabilities:<sup>[3]</sup>
    - i) Understand and apply the statutory exemptions including the exemptions for transfers between associated corporations
- ii) Understand and apply basic techniques for mitigating stamp duty liabilities
- d) The system by which stamp duty is administered:<sup>[2]</sup>
  - i) Explain the time limits for stamping and penalties
  - ii) Describe the effect of not stamping documents and of late stamping
  - iii) Explain the documentary requirements for stamping
  - iv) Explain the adjudication procedures and the need for adjudication
- 6. Personal assessment, the Hong Kong tax system and its administration**
  - a) The contents of the TX-HKG study guide for personal assessment, under headings:
    - E1 The election for personal assessment
    - E2 The comprehensive computation of total income under personal assessment and tax liabilities
  - b) The contents of the TX-HKG study guide for the Hong Kong tax system and its administration, under headings:
    - A1 The overall function and purpose of taxation in a modern economy
    - A2 Tax law and practice: framework and ethics
    - A3 Duties and liabilities of taxpayers and/or their agents/employers
    - A4 Powers of the tax authorities to issue tax assessments, collect taxes and/or recover taxes
    - A5 Rights of taxpayers of objection, correction of errors, appeal and holdover
    - A6 Offences, penalties and other consequences of non-compliance

The following additional aspects are also examinable:

- c) The application of the above aspects in the tax investigation and tax audit procedures including back duty investigations.<sup>[2]</sup>

## **B The impact of relevant taxes on various situations and courses of action, including the interaction of taxes**

1. **Identify and advise on the taxes applicable to a given situation or course of action and their impact.**<sup>[3]</sup>
2. **Identify and understand the alternative ways of achieving personal or business outcomes that may lead to different tax consequences.**
  - a) Calculate the receipts from a transaction, net of tax and compare the results of alternative scenarios and advise on the most tax efficient course of action.<sup>[3]</sup>
3. **Advise how taxation can affect the financial decisions made by businesses (corporate and unincorporated) and by individuals**
  - a) Understand, compare and contrast the tax treatment of the sources of finance and investment/financing options available to individuals and businesses.<sup>[3]</sup>
  - b) Understand and explain the tax implications of the raising of equity and loan finance.<sup>[3]</sup>
  - c) Explain the tax differences between decisions to lease, use hire purchase or purchase outright.<sup>[3]</sup>
  - d) Understand and explain the impact of taxation on the cash flows of a business.<sup>[3]</sup>

## **4. Assess the tax advantages and/or disadvantages of alternative courses of action.**<sup>[3]</sup>

5. **Understand the statutory rights and obligations given to tax authorities and imposed on taxpayers in different situations, including any time limits for action and advise on the implications of non-compliance.**<sup>[3]</sup>

## **C Minimise and/or defer tax liabilities by the use of legitimate tax planning measures**

1. Identify and advise on the available exemptions, allowances and reliefs that may result in a reduction in tax liabilities for an individual and/or a business.<sup>[3]</sup>
2. Advise on legitimate tax planning ideas, by which the tax liabilities arising from a particular situation or course of action may be mitigated.<sup>[3]</sup>
3. Advise on the mitigation of tax in the manner recommended, by reference to numerical analysis and/or reasoned arguments.<sup>[3]</sup>
4. Identify and evaluate the potential tax risks associated with any tax plans or arrangements or courses of action taken, including possible actions that may be taken by tax authorities and provide appropriate advice on how the related tax risks may be mitigated or avoided.<sup>[3]</sup>
5. Be aware of the ethical and professional issues associated with the delivery of tax planning advice.<sup>[3]</sup>

## **D Professional Skills**

### **1. Communication.**

- a) Inform concisely, objectively and unambiguously, adopting a suitable style

and format, using appropriate technology.<sup>[3]</sup>

- b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.<sup>[3]</sup>
- c) Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.<sup>[3]</sup>

## 2. Analysis and evaluation.

- a) Investigate relevant information from a range of sources, using appropriate analytical techniques to establish reasons and causes of issues, assist in decision-making and to identify opportunities or solutions.<sup>[3]</sup>
- b) Consider information, evidence and findings carefully, reflecting on their implications and how they can be used to best support the interests of the individual, entity or wider business organisation.<sup>[3]</sup>
- c) Assess and apply appropriate judgement when considering ethical, professional or other technical issues; when making conclusions or recommendations, taking into account the implications of such decisions on the entity or individual affected.<sup>[3]</sup>
- d) Appraise information objectively in order to effectively prioritise issues; identifying missing information and exploring suitable alternatives when making decisions, devising courses of action or providing conclusions or recommendations.<sup>[3]</sup>
- e) Communicate conclusions reached, together, where necessary with relevant supporting computations.<sup>[3]</sup>

## 3. Scepticism.

- a) Explore the underlying reasons for issues, applying an attitude of a questioning mind where appropriate, beyond what is immediately apparent.<sup>[3]</sup>
- b) Question opinions, assertions and assumptions by seeking justifications and obtaining sufficient evidence for either their support and acceptance, or rejection.<sup>[3]</sup>
- c) Challenge and critically assess the information presented or decisions or recommendations made, where this is clearly justified, in the wider professional, ethical, organisational or public interest.<sup>[3]</sup>
- d) State and explain assumptions made or limitations in the analysis provided; together with any inadequacies in the information available and/or additional information required to provide a fuller analysis.<sup>[3]</sup>

## 4. Commercial acumen.

- a) Demonstrate awareness of organisational and external and other non-tax factors which will affect decisions with regard to tax taken by an individual or entity.<sup>[3]</sup>
- b) Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.<sup>[3]</sup>
- c) Offer solutions which are practical and commercial in the context of the scenario being considered.<sup>[3]</sup>
- d) Show insight and perception in understanding key tax drivers of an individual or entity, demonstrating acumen in arriving at appropriate recommendations.<sup>[3]</sup>

## **E Employability and technology skills**

- 1. Use computer technology to efficiently access and manipulate relevant information.**
- 2. Work on relevant response options, using available functions and technology, as required by the workspace.**
- 3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools.**
- 4. Present data and information effectively, using the appropriate tools.**

## **6. Summary of changes to Advanced Taxation – Hong Kong (ATX-HKG)**

ACCA periodically reviews its qualification syllabuses so that they fully meet the needs of stakeholders such as employers, students, regulatory and advisory bodies and learning providers.

There are no changes to the syllabus.

## **7. Reading list**

Inland Revenue Ordinance

Stamp Duty Ordinance

Departmental Interpretation and Practice Notes and other publications by the Inland Revenue Department

Stamp Office Interpretation and Practice Notes

Hong Kong Master Tax Guide  
CCH

Patrick Kin-wai Ho & Kelvin Po-lung Mak  
Hong Kong Taxation and Tax Planning  
PPC

Percy Wong & Jody Wong  
Taxation in Hong Kong: A Practical Guide  
Wolters Kluwer

Please note it is important to use the latest (2024/25) editions available when preparing for tax examinations in June or December 2025.

## 8. Approach to examining the syllabus

The Advanced Taxation - Hong Kong (ATX-HKG) exam builds upon the skills and knowledge examined in the Taxation – Hong Kong (TX-HKG) exam. At this stage students will be expected to demonstrate a comprehensive knowledge of the taxes included in the syllabus and the ability to consider the application of more than one tax in a given scenario. The study guide specifies the wide range of technical understanding that is required to achieve a satisfactory standard at this level.

The examination will also focus on the following professional skills and behaviours:

- Communication
- Analysis and evaluation
- Scepticism
- Commercial acumen

### Examination structure

The syllabus is assessed by a three hours 15 minutes examination, consisting of two sections. In both sections students will be expected to undertake both calculation and narrative work. The questions will be scenario-based and may involve consideration of more than one tax, some elements of planning and the interaction of taxes.

### Section A

Section A will comprise a case-study worth 50 marks and testing multiple taxes. The 50 marks will comprise of 35 technical marks, 5 ethics marks and 10 professional skills marks. All four professional skills will be examined in Section A.

### Section B

Section B will contain two compulsory 25-mark questions, together covering both business and personal tax issues. The 25 marks will comprise of 20 technical marks and five professional skills marks. Section B questions will examine a combination of professional skills appropriate to that question. Each question will examine a minimum of two professional skills from analysis and evaluation, professional scepticism and commercial acumen. Communication skills will not be examined in Section B.

Tax rates, allowances and information on certain reliefs will be given in the exam.

## 9. Relational diagram linking Advanced Taxation – Hong Kong (ATX-HKG) with other exams

This diagram shows links between this exam and other exams preceding or following it. Some exams are directly underpinned by other exams such as Advanced Taxation – Hong Kong (ATX-HKG) by Taxation – Hong Kong (TX-HKG).



This diagram indicates where students are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

## 10. Guide to ACCA examination structure and delivery mode

The pass mark for all ACCA Qualification examinations is 50%.

The structure and delivery mode of examinations varies.

### Applied Knowledge

The Applied Knowledge examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus. These are assessed by a two-hour computer-based examination.

### Applied Skills

The Corporate and Business Law exam is a two-hour computer-based objective test examination for English and Global.

For the format and structure of the Corporate and Business Law or Taxation variant exams, refer to the 'Approach to examining the syllabus' section of the relevant syllabus and study guide.

The other Applied Skills examinations (PM, TX-UK, FR, AA, and FM) contain a mix of objective and longer type questions with a duration of three hours for 100 marks. These are assessed by a three-hour computer-based exam. Prior to the start of each exam there will be time allocated for students to be informed of the exam instructions.



The longer (constructed response) question types used in the Applied Skills exams (excluding Corporate and Business Law) require students to effectively mimic what they do in the workplace. Students will need to use a range of digital skills and demonstrate their ability to use spreadsheets and word processing tools in producing their answers, just as they would use these tools in the workplace. These assessment methods allow ACCA to focus on testing students' technical and application skills, rather than, for example, their ability to perform simple calculations.

### Strategic Professional

#### Essentials:

Strategic Business Leader is ACCA's case study examination at Strategic Professional and is examined as a closed book exam of 3 hours and 15 minutes, including reading, planning and reflection time which can be used flexibly within the examination.

Pre-seen information for the Strategic Business Leader exam will be released two weeks before the exam sitting. The pre-seen information contains background and contextual details in order for students to familiarise themselves with the fictitious organisation that they will be examined on and the industry in which it operates.

The Strategic Business Leader exam will contain new information in the form of exhibits and students are required to complete several tasks. All questions are compulsory and each examination will contain a total of 80 technical marks and 20 professional skills marks.

As this is a closed book exam, the pre-seen information is also available within the examination.

Strategic Business Reporting is a three-hour 15 minutes exam. It contains two sections and all questions are compulsory. This exam contains four professional marks.

#### Options:

The Strategic Professional Options are all three hours and 15 minutes computer-based exams. All contain two sections and all questions are compulsory.

All option exams contain a total of 80 technical marks and 20 professional skills marks.

The question types used at Strategic Professional require students to effectively mimic what they would do in the workplace.

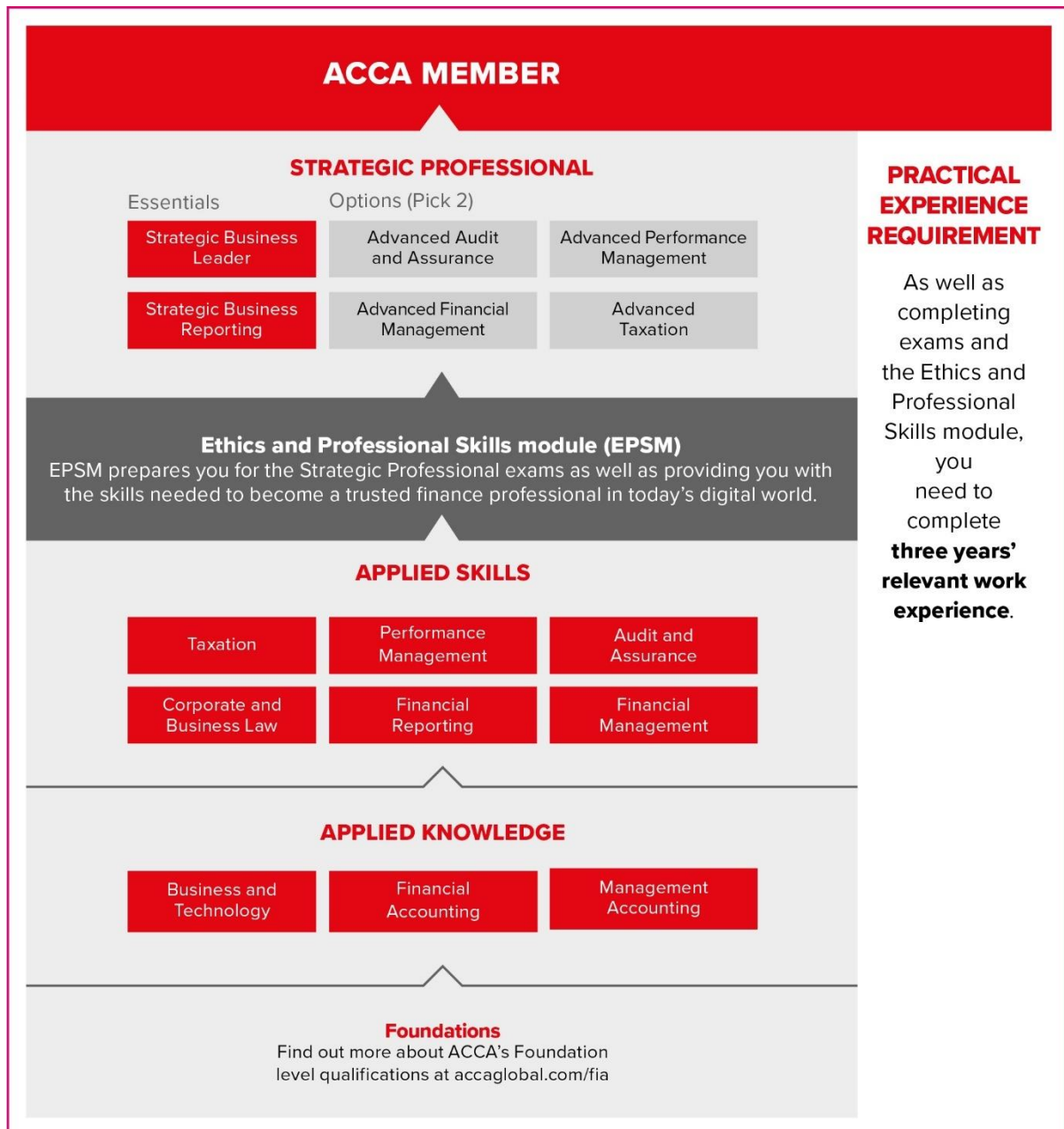
These exams offer ACCA the opportunity to focus on the application of knowledge to scenarios, using a range of tools including word processor, spreadsheets and presentation slides - not only enabling students to demonstrate their technical and professional skills but also their use of the technology available to today's accountants.

### Time management

ACCA encourages students to take time to read questions carefully and to plan answers but once the exam time has started, there are no additional restrictions as to when students may start producing their answer.

Students should ensure that all the information and exam requirements are properly read and understood.

# 11. The structure of ACCA qualification



\*See [accaglobal.com](https://accaglobal.com) for details

## 12. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide. This includes knowledge, techniques, principles, theories, and concepts as specified. For the financial accounting, audit and assurance, law and tax exams except where indicated otherwise, ACCA will publish *examinable documents* once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions.

For most examinations (not tax), regulations **issued** or legislation **passed** on or before 31 August annually, will be examinable from 1 September of the following year to 31 August of the year after that. Please refer to the examinable documents for the exam (where relevant) for further information.

The **HKG** variant tax examinations in June and December will be based on legislation passed before the previous 30 September, ie June and December 2025 exams will be based on legislation passed by 30 September 2024.

Regulations issued or legislation passed in accordance with the above dates will not be examinable if the **effective** date is in the future, unless explicitly stated otherwise in this syllabus and study guide or examinable documents.

The terms ‘issued’ or ‘passed’ relate to when regulations or legislation have been formally approved.

The term ‘effective’ relates to when regulations or legislation must be applied to an entity’s transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list.

## 13. Learning hours and education recognition

The ACCA qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA students find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualification is recognised and valued by governments, regulatory authorities and employers across all sectors. To this end, the ACCA qualification is currently recognised on the education frameworks in several countries. Please refer to your national education framework regulator for further information.

Each syllabus is organised into main subject area headings which are further broken down to provide greater detail on each area.

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