

7. Summary of changes to Maintaining Financial Records (FA2)

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 have been minor wording changes only to the study guide for September 2025 to June 2026:

SLO	Change(s)
D4 k)	"depreciation expense" to "depreciation charge"
D6 g)	"trade receivables" to "receivables" "trade payables" to "payables"
E2	"Trade payables" changed to "Payables"
E2 a)	"trade payables" to "payables"
E2 b)	"trade payables" to "payables"
E2 c)	"trade payables" to "payables"
E2 d)	"trade payables" to "payables"
E2 e)	"trade payables" to "payables"

8. Approach to examining the syllabus

The syllabus is assessed by a two-hour computer-based examination. Questions will assess all parts of the syllabus and will include both computational and non-computational elements. The examination will consist of 50 two-mark questions.

9. Relational diagram linking Maintaining Financial Records (FA2) with other exams

The Foundations in Accountancy (FIA) suite of qualifications is designed so that a student can progress through three discrete levels: RQF Level 2, 3, and 4. However, entry is possible at any point. Students are recommended to enter FIA at the level which is most appropriate to their needs and abilities and to take examinations in order but this is not a requirement.



10. Guide to ACCA examination structure and delivery mode

The structure of examinations varies.

The FIA examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

All FIA examinations are assessed by two-hour computer-based examinations.

The pass mark for all FIA examinations is 50%.

11. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified. For specified financial accounting, audit and tax examinations, 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 this examination, regulation issued or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the exam (where relevant) for further information.

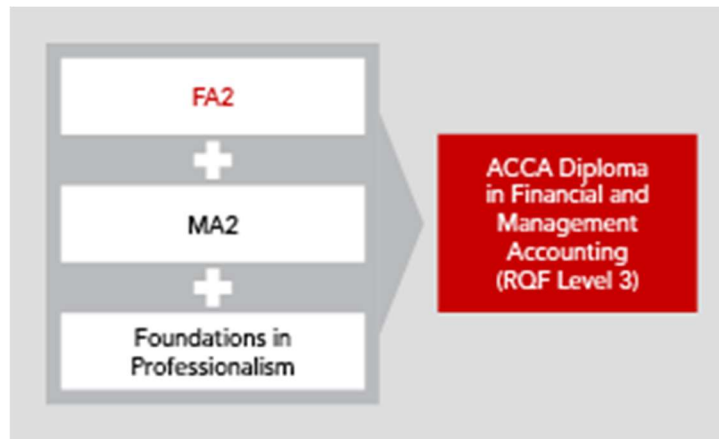
Regulation issued or legislation passed in accordance with the above dates may be examinable even if the effective date is in the future. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity 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.

12. Qualification structure

The qualification structure requires candidates who wish to be awarded the ACCA Diploma in Financial and Management Accounting (RQF Level 3) to pass both the FA2 and MA2 examinations and successfully complete the Foundations in Professionalism module.



13. Learning hours and education recognition

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 qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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