

# *PwC's Academy* ACCA Handbook



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# *Foreword*

We welcome YOU to PwC's Academy!

Since its inception in 2010, PwC's Academy has been progressively growing and today offers bespoke training as well as blended learning solutions which are tailored to meet clients' needs in the areas of Business, Creativity and Innovation and IT. The Academy continuously seeks to embark on new projects ... indeed we are presently going through some exciting times.

In December 2017, PwC Malta acquired the Richard Clarke Academy (RCA Malta), one of the leading ACCA training providers locally. Having been set up in 2008, RCA Malta has provided guidance and offered support to hundreds of students who have successfully achieved their ACCA qualification. Coupled with PwC's experience in learning and education, the proven knowledge and dedication of seasoned RCA professionals will continue to provide accountancy students with the best platform to start their career through our Academy which has, in the past weeks, already acquired the much coveted ACCA Platinum Learning Partner status.

From 1 April 2018, the tuition of all ACCA papers will be delivered from The PwC Hub, a new state-of-the-art 2,000 square metre building, which will offer students 'a space where they can experience, learn & innovate'. This is an ambitious project, one which will undoubtedly provide the Academy's students with an exciting learning experience.

We wish you all the best in your ACCA studies. Once more, we will be there to fully support you along the way!

**Lisa Pullicino**

Partner

**Michelle Vassallo Pulis**

Senior Manager

# The ACCA Qualification

## Introduction

The ACCA is the Association of Chartered Certified Accountants.

ACCA is recognised and respected across the world. It currently has students and members in 170 countries and has offices and centres in nearly 80 countries. It has been around for over 100 years and in that time it has built a reputation of excellence in qualifications and training that is recognised around the world, especially by employers of accountants.

This qualification enables you to become a Chartered Certified Accountant, use the designatory letters ACCA, and a locally certified accountant using the designatory letters MIA. The flexibility of the ACCA Qualification means that it doesn't limit you to one particular sector. As an ACCA member, you will have the opportunity of working in any sector you choose, be it public practice, public sector, financial services or corporate sector, giving you access to a broad range of complex and interesting roles.

*In order to qualify as an ACCA and MIA member, you will need to complete:*

- 13 exams (from September 2018)
- relevant practical experience, with a minimum of three years
- Ethics and Professional Skills module.

Join the ACCA and you join the biggest and fastest growing accountancy body in the UK. Every eight minutes somebody registers as a student with the ACCA around the world.

## Entry Requirements

### ACCA Qualification

- Two A Levels (Grades A to E) and three GCSEs (Grades A to C or Grade 1 to 6) or equivalent in five separate subjects, including English and Mathematics.

### Graduate-entry route

- Relevant degree holders from ACCA-accredited institutions may be exempted from all nine exams within the Fundamentals level and register directly at the Professional level.
- Degree holders who may be awarded exemptions by ACCA include those qualified in:
  - Bachelor of Accountancy (Hons)
  - Bachelor of Commerce and Bachelor of Commerce (Hons)
  - AAT – Completion Certificate
  - Masters Degree, including MBA and MA (Financial Services)

### Access to ACCA via the Diploma in Accounting and Business (Foundations in Accountancy)

- No academic qualifications required
- students who successfully complete the Diploma in Accounting and Business via Foundations in Accountancy can transfer to the ACCA Qualification and commence their studies at LW onwards of the ACCA Qualification

## Access to ACCA via CAT qualification

- No academic qualifications required
- Sit Certified Accounting Technician (CAT) qualification first and then transfer to the Skills module of the ACCA Qualification by claiming exemption from the first three papers in the Knowledge module.

## Details of Minimum Entry Requirements in Malta

Qualification	ACCA
Secondary Education Certificate	Insufficient for Registration
IGCSE	Insufficient for Registration
Fully completed Advanced Matriculation Certificate (AM)	Sufficient for Registration
Fully completed Matriculation Certificate Examination (from the University of Malta), including 2 passes [grades A-E] at Advanced Level & 3 passes at Intermediate level	Sufficient for Registration
2 GCE A Levels OR Cambridge Overseas Higher School Certificate [grades A-E] PLUS 3 GCE O Level OR Cambridge Overseas School Certificate [grades 1-6] (in 5 separate subjects including English and Mathematics)	Sufficient for Registration
2 Advanced level passes from part-complete Matriculation Certificate or Advanced Matriculation Certificate [grades A-E] PLUS 3 GCE O Level / Cambridge Overseas School Certificate [grades 1-6] OR 3 passes from the Secondary Education Certificate (in 5 separate subjects including English and Mathematics)	Sufficient for Registration

## The Diploma in Accounting and Business

With effect from December 2011, the ACCA Diploma in Accounting and Business was launched as part of the new Foundations in Accountancy suite of qualifications.

This Diploma provides a flexible open entry route into the Skills module of the main ACCA Qualification for candidates who do not start their ACCA Qualification studies with the usual entry requirements. The Diploma in

Accounting and Business is awarded on the completion of the exams:

*Accountant in Business, Management Accounting and Financial Accounting*, and the Foundations in Professionalism module (an online ethics module).

It is important to note that these 3 exams within Foundations in Accountancy are exactly the same as the first 3 exams of the ACCA Qualification and share identical syllabuses, study guides and assessment methods. Students who successfully complete the Diploma in Accounting and Business via Foundations in Accountancy can transfer to the ACCA Qualification and commence their studies from the fourth paper onwards of the ACCA Qualification.

The Diploma will also be available to ACCA registered students who register directly for – and pass – the Fundamentals Knowledge module papers:

*Accountant in Business; Management Accounting; and Financial Accounting*; and who successfully complete the Foundations in Professionalism module.

Completion of Foundations in Professionalism is compulsory for students who wish to be awarded the Diploma in Accounting and Business. It is free of charge and can be accessed from the ACCA website. You can complete Foundations in Professionalism before or after completing the exam component of the Diploma in Accounting and Business. This is an online, interactive module, designed to help you develop your understanding of what it means to act professionally and ethically in the work you carry out.

### *Who is the Diploma aimed at?*

The Diploma is suitable for those aspiring to work, or already working, in the following types of roles:

- Basic bookkeeping
- Trainee accountant in a commercial organisation or accounting practice
- Accounts clerk in the public sector.

The Diploma in Accounting and Business is broadly equivalent to HND level/the first year of a degree.

### *How is the Diploma structured?*

The Diploma in Accounting and Business consists of three exams:

- FAB, Accountant in Business
- FMA, Management Accounting
- FFA, Financial Accounting

These three exams will also be the same exams as:

- Paper AB, Accountant in Business
- Paper MA, Management Accounting
- Paper FA, Financial Accounting

### *Who will be awarded the Diploma?*

To be awarded the Diploma, all three of Papers FAB (AB), FMA (MA), and FFA (FA) must be passed or exempted, with at least one of the three papers having been taken and passed from December 2011 onwards. In addition, the Foundations in Professionalism module must also be successfully completed before the Diploma can be awarded.

Please note that the Diploma certificates can be downloaded directly by the student from the myACCA website.

### *The Advanced Diploma in Accounting and Business*

The Advanced Diploma in Accounting and Business will be awarded when students have completed or are exempt from the Fundamentals level exams of the ACCA Qualification. Students will also need to complete the Professional Ethics module in order to receive certification for the award of Advanced Diploma in Accounting and Business. Please note, students will need to have taken and passed at least two of the six Skills module papers in order to qualify for the Advanced Diploma. The Advanced Diploma in Accounting and Business will be awarded to students who complete the Fundamentals level exams from the December 2011 exam session.

### *Exams*

The ACCA Qualification exam syllabus is divided into two levels; Fundamentals and Professional. The Fundamentals level is divided into two modules: Knowledge and Skills. The Knowledge module introduces you to the core areas of financial and management accounting. The Skills module contains six subjects which comprehensively cover the main technical areas that any accountant is expected to have mastered.

## ***Fundamentals (nine papers in total)***

<b>Applied Knowledge</b>	
AB	Accountant in Business
MA	Management Accounting
FA	Financial Accounting
<b>Applied Skills</b>	
LW	Corporate and Business Law
PM	Performance Management
TX	Taxation
FR	Financial Reporting
AA	Audit and Assurance
FM	Financial Management

The Strategic Professional exams prepare students for future leadership positions. They develop the strategic vision using your unique blend of technical, ethical and professional skills, and you can specialise in areas that best suit your career ambitions. Students must complete both Essentials exams and choose two of the Options. These exams are:

### **Essentials**

- Strategic Business Leader (SBL)
- Strategic Business Reporting (SBR)

### **Options**

- Advanced Financial Management (AFM)
- Advanced Performance Management (APM)
- Advanced Taxation (ATX)
- Advanced Audit and Assurance (AAA)

However, for Maltese students, if you opt for AFM and APM instead of ATX and AAA, you will not be able to obtain your CPA warrant nor your MIA membership without achieving the Local variant ATX - Advanced Taxation, and you will not be able to obtain your Practising certificate in Auditing CPA if you do not achieve AAA – Advanced Audit and Assurance.

## Strategic Professional (four papers in total)

Essentials	
SBL	Strategic Business Leader
SBR	Strategic Business Reporter
Options (two to be completed)	
AFM	Advanced Financial Management
APM	Advanced Performance Management
ATX	Advanced Taxation
AAA	Advanced Audit and Assurance

## Recognition of Qualification/s

Title of Award	Awarding Body	Status	MQF Level Rating
ACCA Professional	ACCA	Recognised	Level 7
Advanced Diploma in Accounting & Business	ACCA	Recognised	Level 6
Diploma in Accounting & Business	ACCA	Recognised	Level 5

## Important Dates

**ACCA holds 4 examination sessions per annum: - March, June, September and December for all papers except Maltese Law (LW) and Maltese Tax (TX and ATX). For these Maltese variants, exams are held only in June and December.**

You can register at any time of the year. You can register with ACCA online, via the website [www.accaglobal.com](http://www.accaglobal.com). You can enter for your exams online via myACCA except for the first 3 papers. For these 3 papers, you have to apply and pay at the Academy. Exam dates will be provided well in advance before exams start.

ACCA can take up to **7 working days** from ACCA receiving your application to you receiving your registration confirmation. It is especially important to allow this amount of time if an exam entry closing date is approaching. This allows ACCA time to contact you should there be any issues with your initial application.

## Fees

In your first year you'll have to pay for your initial registration fee and your subscription fee if you become a student before **7 May**. This is because you're eligible to sit for more than one exam session in a calendar year.

After that your annual subscription fee is due and payable on or before 1 January each year if you wish to remain an active student. We send you an invoice every November – and you have three months to pay it. You need to pay this even if you don't plan to take any exams that year.

And if you forget to pay, you may be removed from the register of students and have to pay a re-registration fee, as well as any outstanding fees, to enable you to continue with your studies. Remember, you have to pay this whether or not you're planning to take exams that year.

Initial Registration (both FIA and ACCA students)	£79* to ACCA + €62 to MIA + €75 to MIA pro-rata *£89 as from 1 August 2020
Re-registration (no outstanding balance)	£79* to ACCA + €62 to MIA *£89 as from 1 August 2020
Re-registration (outstanding balance)	£79* to ACCA + €62 to MIA + Outstanding Balance to ACCA and/or MIA *£89 as from 1 August 2020

These fees become annual subscription fees payable on 1 January for every year you are registered as a student. The 2020 ACCA annual subscription fee is £112. The 2019 MIA annual subscription fee is €75.

## Examination Fees:

### First 3 Papers

If following course at PwC's Academy, the fee is €96. If not following course at the Academy, the fee is €120.

<b>Papers LW to FM</b>	
<b>September 2020 early entry</b> (Closes 11 May 2020 at 23:59 GMT)	£114
<b>September 2020 standard entry</b> (Closes 27 July 2020 at 23:59 GMT)	£120
<b>September 2020 late entry</b> (Closes 3 August 2020 at 23:59 GMT)	£308
<b>December 2020 early entry</b> (Closes 10 August 2020 at 23:59 GMT)	£114
<b>December 2020 standard entry</b> (Closes 2 November 2020 at 23:59 GMT)	£120
<b>December 2020 late entry</b> (Closes 9 November 2020 at 23:59 GMT)	£308

From September 2018, ACCA exams at the Professional level are changing. P1-P3 are being withdrawn and will be replaced by two new exams, Strategic Business Leader and Strategic Business Reporting.

## Strategic Business Leader exam fees (from September 2018)

<b>September 2020 early entry</b> (Closes 11 May 2020 at 23:59 GMT)	£206
<b>September 2020 standard entry</b> (Closes 27 July 2020 at 23:59 GMT)	£219
<b>September 2020 late entry</b> (Closes 3 August 2020 at 23:59 GMT)	£352
<b>December 2020 early entry</b> (Closes 10 August 2020 at 23:59 GMT)	£206
<b>December 2020 standard entry</b> (Closes 2 November 2020 at 23:59 GMT)	£219
<b>December 2020 late entry</b> (Closes 9 November 2020 at 23:59 GMT)	£352

## Strategic Business Reporting exam fees

<b>September 2020 early entry</b> (Closes 11 May 2020 at 23: 59 GMT)	£133
<b>September 2020 standard entry</b> (Closes 27 July 2020 at 23:59 GMT)	£140
<b>September 2020 late entry</b> (Closes 3 August 2020 at 23: 59 GMT)	£316
<b>December 2020 early entry</b> (Closes 10 August 2020 at 23:59 GMT)	£148
<b>December 2020 standard entry</b> (Closes 2 November 2020 at 23:59 GMT)	£156
<b>December 2020 late entry</b> (Closes 9 November 2020 at 23:59 GMT)	£352

## Options exam fees

<b>September 2020 early entry</b> (Closes 11 May 2020 at 23: 59 GMT)	£133
<b>September 2020 standard entry</b> (Closes 27 July 2020 at 23:59 GMT)	£140
<b>September 2020 late entry</b> (Closes 3 August 2020 at 23: 59 GMT)	£316
<b>December 2020 early entry</b> (Closes 10 August 2020 at 23:59 GMT)	£148
<b>December 2020 standard entry</b> (Closes 2 November 2020 at 23:59 GMT)	£156
<b>December 2020 late entry</b> (Closes 9 November 2020 at 23:59 GMT)	£352

## The Seven-Year Rule

The rule means you have **seven years to pass the exams at Professional level**. The time limit starts when you pass your first Professional level exam. If you don't pass all the Professional level exams and reach affiliate status within seven years, you'll lose any Professional level passes achieved more than seven years ago and you'll need to re- take that 'expired' exam to complete the qualification.

### Example Scenario;

If you passed your SBL exam in December 2010 it will be given an 'expiry date' of December 2017. If you have not completed all exams by December 2017 as your SBL exam expires then you will be required to re-take SBL.

There are no time limits for passing the Foundation level exams as part of Foundations in Accountancy or for taking exams AB-FM at the Fundamentals level of the ACCA Qualification.<sup>1</sup>

## The Ethics and Professional Module

The new Ethics and Professional Skills module is designed to increase the student's employability. It develops the full spectrum of advanced ethical and professional skills, exposing you to realistic business situations.

<sup>1</sup> <http://www.accaglobal.com/my/en/student/getting-started/rules-and-regulations-for-students/time-limits.html>, 26 July, 2018

Comprising six interactive units, the module covers 2:

1. Ethics and professionalism
2. Personal effectiveness
3. Innovation and scepticism
4. Commercial awareness
5. Leadership and team working
6. Communication and interpersonal skills
7. Data analytics
8. Integrated case study
9. Strategic professional support
10. End of module assessment

The key features are:

- Duration: 15 hours
- Certification: you are awarded a certificate on completion
- Flexibility: you can start when you are studying any Applied Skills exam
- Completion: you should finish the module before starting the Strategic Professional exams
- Cost: the new module costs £69

## ***BSc (Hons) Degree in Applied Accounting***

ACCA and Oxford Brookes University have worked together to develop a BSc in Applied Accounting, which is available exclusively to ACCA students who wish to obtain a degree while studying towards the ACCA Qualification.

To be awarded the BSc (Hons) in Applied Accounting you must:

- Be registered with Oxford Brookes University ie opted-in to the BSc degree scheme before passing any of the three ACCA Fundamentals papers, FR, AA and FM
- Pass the three ACCA Fundamentals papers FR, AA and FM and pass other papers as required to successfully complete all nine Fundamentals level papers
- Complete the ACCA Professional Ethics module
  - to submit your Research and Analysis Project in the May submission period this must be completed by 15 April of the same year
  - to submit your Research and Analysis Project in the November submission period this must be completed by 15 October of the same year
- Complete and pass the Oxford Brookes University Research and Analysis Project

The degree must be completed within 10 years of your initial registration onto ACCA's professional qualification otherwise; your eligibility will be withdrawn. At the Academy, we can help you with this dissertation, as Ms Michelle Vassallo Pulis is a registered mentor with Oxford Brookes University.

*If you have any queries or require more information, please contact ACCA Connect on + 44 141 582 2000 or email on [info@accaglobal.com](mailto:info@accaglobal.com)*

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<sup>2</sup> [https://www.accaglobal.com/content/dam/ACCA\\_Global/Students/EPsm/EPsm%20syllabus%20290419.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Students/EPsm/EPsm%20syllabus%20290419.pdf)

# The PwC Academy

## Introduction

PwC's Academy is a training and development concept created by PwC for all those who wish to keep up-to-date with current professional developments and modern practices. With its suite of business and IT courses, the Academy caters for professionals from all other sectors.

In 2014, PwC was licenced by the NCFHE as a Higher Education Institution (Licence No: 2007-TC-004).

In December 2017, PwC Malta acquired RCA Malta, one of the leading ACCA training providers locally. Having been set up in 2008, RCA Malta has provided guidance and offered support to hundreds of students who have successfully achieved their ACCA qualification. In the past weeks, PwC Academy has already acquired the ACCA Platinum Learning Partner status.

## Why should you choose PwC's Academy for your tuition?

Our defining features are:

1. **Our tutors** – very experienced in their field, most of them with loads of teaching experience. Our tutors are available to help you out, even on a one to- one basis.
2. **Our materials** - research based, user friendly and exam focused. They are the most innovative on the market. Importantly, our materials are consistent.
3. **Computer-based exams** – We are proud to have been the first Academy to offer this service to Maltese students. CBE offers great advantages to students doing AB, MA and FA exams:
  - a. Flexibility - You are not restricted to June and December paper-based examination sessions as you can sit CBE at any time of year. CBE also offers flexibility for re-sits, which you can take at any time. There is no restriction on the number of times you can resit the examinations by CBE.
  - b. Instant feedback – Your result is displayed on the computer screen at the end of the examination.
  - c. Results are uploaded by the licensed centre and will be transferred to your ACCA account within 72 hours
4. **Learning Management System** – At last, technology used for a real educational purpose. The online support is called the learning management system (LMS)– because it runs alongside your course. It understands where you are – what you're good at and what you're not and then adapts itself to ensure that you are learning appropriately even when not physically with us.

### And there's more...

5. **Motivation** – We could have gone down a much cheaper route and let the teaching, materials and online parallel speak for itself. However, we did not want this. For us, respect for students is vital and that is reflected in everything we do.
6. **Our facilities** – From 1 April 2018, all classes will be held from The PwC Hub, a 2,000 square metre state-of-the-art building in Qormi, adjacent to PwC offices.
7. **Drop-in days** – Our tutors are available to meet students on a one-to-one basis to explain their difficulties. There will be a number of drop-in days during the year and this is for FREE!
8. **Pass guarantee** – should the unthinkable happen, then you are more than welcome to attend with us again – for free. That's right for free! So basically, you pay your money and we guarantee your success!
9. **Free events** – During the year, we may hold free events, even in collaboration with ACCA. One such recent example was an information meeting (held in February 2018) on the new changes to the ACCA qualification.

## When are lectures held?

Lectures are held during the week between 6pm and 9pm. On Saturdays, they are held between 9am and 2pm. Lectures are held at, The PwC Hub - our new state-of-the art premises in Mill Street, Qormi.

## Course Fees and Hours

Course	Hours	Fee (in Euros)
AB	38	210
MA	49	390
FA	49	390
LW	36	410
PM	51	410
TX	49	410
FR	50	410
AA	32	410
FM	52	410
SBL	45	450
SBR	50	450
ATX	63	450
AAA	32	450

These course fees include:

- First class tutoring
- Innovative materials
- Unique online learning
- Exam standard questions throughout
- Free events and drop in sessions

## Terms and Conditions

- All course fees include all relevant course materials. The price includes access to online learning, all past exams and exclusive course notes. The fee is for the whole course (including revision).
- Course fees are subject to change. Students will be informed of any changes in fees before applying for course.
- A completed PwC application form for ACCA Courses must be filled in with the respective fee payable by cash, cheque or online.
- Deferral. Where the entire course fee has been paid, an enrolment can be deferred for one sitting provided notice is received at least 1 week prior to the course commencement date. All relevant material has to be returned to the Academy once the course has been deferred.
- Course cancellation. A cancellation of a course requires advanced notification of at least 1 week prior to the course commencement date. A credit to your PwC account will be raised upon cancellation notification and no refunds will be made. All relevant material has to be returned to the Academy once the course has been cancelled. Should advanced notification of at least one week not be given, a cancellation fee of €100 will apply.
- The Academy reserves the right to cancel any course, if the number of students is less than 6, resulting in a full refund to all students.
- Courses and credits are not transferable between students.
- All course notes will be issued with the commencement of the respective courses.

## Entitlement to PwC's Academy ACCA Pass Guarantee Scheme

Students must:

- Book on a course.
- Ensure 80% attendance on courses which will be verified through signed attendance sheets. If you are unable to attend, please let us know either by email or phone.
- Attempt 100% of work given by tutor, including mock tests.

*If the above conditions are satisfied, and a student fails a particular paper, PwC's Academy will offer the next entire question-based course (if not available, the full course) for that paper free of charge.*

## List of Lecturers

- AB – Mr Bernard Vassallo
- MA – Ms Michelle Vassallo Pulis
- FA – Ms Abigail Felice
- LW – Dr Peter Fenech
- PM – Ms Michelle Vassallo Pulis
- TX – Dr Daniela Cassar
- FR – Ms Michelle Vassallo Pulis
- AA – Ms Cassandra Borg Cuschieri
- FM – Ms Michelle Vassallo Pulis
- SBL – Mr Jonathan Grumley
- SBR – Ms Dinahlee Delceppo
- ATX - Mr Benjamin Luke Griscti
- AAA – Ms Rachel Lee Curmi

## ***Student Complaints Procedure***

PwC's Academy strives to achieve the best possible experience for its students, but we understand that there may be times when a student is dissatisfied with some aspect of what we have delivered or wishes to raise a relevant issue they have.

### ***Informal Complaints***

In most instances, the issue can be resolved simply by discussing it with the person/s involved, or raising the matter with a relevant tutor or member of the PwC Academy support team.

### ***Formal Complaints***

If the matter is not successfully resolved via informal means, or the issue is of a serious nature, a formal complaint should be made in writing as soon as is reasonably possible. It is much more likely that the matter will be resolved satisfactorily if it is raised at an early stage.

Written complaints should state clearly the nature and origin of the issue/s, detail what steps have been taken to resolve it informally and (if applicable) explain why the outcome of the informal procedure is not considered satisfactory. Complaints should usually be submitted to an appropriate PwC Academy employee so that they may then be assigned to a member of the management team for review.

The manager will contact the complainant to outline the steps they intend to take and to give an indication of the date by which they anticipate being able to conclude their investigation and issue their response.

Once a decision has been made, the complainant will receive a written outcome which sets out details of the findings and, if the complaint is upheld, indicates what action will be taken.

When a student raises a complaint in good faith, PwC's Academy will take reasonable steps to ensure that by invoking the complaint procedures the student is not subjected to less favorable treatment. However, if a student is found to have raised a complaint dishonestly or maliciously, the matter may be addressed through the Student Disciplinary Procedure.

## ***Get Qualified Scheme – Tax Incentives on your ACCA course***

Get Qualified is an initiative that supports the personal development of individuals for the achievement of qualifications and certifications required by industry. Upon successful completion the student will benefit from a tax credit thus recovering part of the costs incurred.



You can apply to get these tax incentives after you get:

- The Diploma in Accounting
- The Advanced Diploma in Accounting and Business or
- ACCA

Hence, you do not need to wait to do all ACCA papers to get these tax credits.

Get Qualified Scheme for courses commencing as from January 2014 has been launched.

You may find all the relevant information through the following link:  
[www.maltaenterprise.com/en/support/get-qualified](http://www.maltaenterprise.com/en/support/get-qualified)



PwC is licenced by the NCFHE as a Higher Education Institution (Licence No 2007-TC-004).



The PwC's Academy  
Mill Street  
Qormi

Tel: 2564 4258  
Website: [www.pwc.com/mt/accacourses](http://www.pwc.com/mt/accacourses)  
Email: [pwcacademy.acca@mt.pwc.com](mailto:pwcacademy.acca@mt.pwc.com)



[www.pwc/mt/accacourses](http://www.pwc/mt/accacourses)