

Business and Technology (FBT)
Course Factsheet

Accounting skills of the **future.**

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ACCA (Association of Chartered Certified Accountants) is a professional body based in the UK that offers the Chartered Certified Accountant qualification.

ACCA have qualified more than 227,000 chartered accountants worldwide and continue to do so through their qualifications ranging from diploma level to degree qualifications.



Established in 1992, Al Moalem Institute has been providing comprehensive training in the Kingdom of Bahrain.

With over 100+ internationally recognized certifications and qualifications, Al Moalem Institute has been human resource potential and continually shaping careers of today's workforce and the future generation.

Business and Technology (FBT)

The Business and Technology (BT/FBT) course introduces learners who may not have a business background, to the business, which as an entity is made up of people and systems which interact with the environment and with each other.

How long does it take to complete the course?

The duration of this course is 60 guided learning hours to complete.

Who is this course for?

This course is ideal for:

- Those who are preparing to take the Business and Technology (BT/FBT) ACCA Examination.
- Those who aiming to complete the ACCA Diploma in Financial and Management Accounting (RQF Level 4).
- Those who are aiming for an accounting profession at the junior and apprentice level across all sectors

What topics does the course cover?

This course will cover the following topics:

- The purpose and types of business organization
- Stakeholders in business organizations
- Political and legal factors affecting business
- Macro-economic factors
- Micro-economic factors
- Social and demographic factors
- Technological factors
- Environmental factors
- Competitive factors
- The formal and informal business organization
- Business organization structure and design
- Organization culture in business
- Committee in business organizations
- Governance and social responsibility in business
- The relationship between accounting and other business functions
- Accounting and finance functions within business
- Principles of law and regulation governing accounting and audit
- The sources and purpose of internal and external information provided by business
- Financial systems, procedures and related IT applications
- Internal controls, authorization, security and compliance within business
- Fraud and fraudulent behavior and their prevention in business
- The impact of Financial Technology (FinTech) on accounting systems
- Leadership, management and supervision
- Recruitment and selection of employees
- Individual and group behavior in business organization
- Team formation, development and management
- Motivating individuals and groups

- Learning and training at work
- Review and appraisal of individual performance
- Personal effectiveness
- Fundamental principles of ethical behavior

What will I gain after completing this certification?

At the end of the course, you will be able to perform the following:

- Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
- Understand business organization structure, functions and the role of corporate governance.
- Recognize the functions, systems and new technologies in accountancy and audit in communicating, reporting and assuring financial information, including the effective compliance, internal control and security of financial and other data.
- Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
- Understand the importance of personal effectiveness as the basis for effective team and organizational behavior.
- Recognize that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.

How is it assessed?

The course is assessed by a two-hour computer-based examination. Questions will assess all parts of the syllabus and will test knowledge and some comprehension or application of this knowledge. The examination will consist of two sections. Section A will contain 30 two-mark objective questions and 16 one-mark objective questions. Section B will contain 6 four-mark multi-task questions each of which will examine one of the six main sections of the syllabus. The pass mark for FBT/ BT Business Technology is 50%.

Do I need any prior qualifications to start this course?

Completion of ACCA-FIA Level 3 Diploma in Financial and Management Accounting or equivalent qualification

I completed and received my certification, what happens next?

You will be awarded the ACCA Diploma in Financial and Management Accounting (RQF Level 4) after successfully completing this exam, two (2) other ACCA Papers and the Foundations in Professionalism module:

- MA/FMA– Management Accounting
- FA/FFA– Financial Accounting

Learners who were successfully awarded ACCA Diploma in Financial and Management Accounting (RQF Level 4) can progress to ACCA Advanced Diploma in Accounting and Business (RQF Level 6).

What employment opportunities can I apply for after gaining this qualification?

ACCA Qualifications are designed to meet employer needs through developing our learner's technical knowledge and practical skills relevant for accountancy roles. This course is ideal for those who wish to progress learning in accounting and business and are aiming to be or already working as:

- Support roles in financial reporting and/or financial decision making
- Supervisory roles in accounts payables, receivables, and other accounting functions
- Administrative and support roles in an accounting & finance department

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