

Institute of Accountants and Bookkeepers

IAB Level 4 Certified International Accounting Professional

IAB Qualification Specification

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1. About IAB

The IAB was formed in 1973 by the council of The Institute of Administrative Accountants (IAA). This was done to retain links with its bookkeeping history dating back to 1916.

The objective of the IAB was to offer basic qualifications in bookkeeping at three levels, preliminary, intermediate & final, with the final level being the equivalent to capital GCE A level, a far cry from the breadth of qualifications now offered by the IAB.

In September 2022 the International Association of Bookkeepers (IAB) changed its name to “The Institute of Accountants & Bookkeepers (IAB). This change was made to reflect the diversity of our membership and our qualification offering.

In 2023, the IAB celebrated its 50th year. The name change, specifically the word ‘institute’ endorses the heritage of the organisation and acknowledges the pioneering work that continues in education, anti-money laundering and the lobbying of legislation in Government on behalf of the industry.

The IAB is a non-profit membership organisation and awarding body providing qualifications in Accountancy, Bookkeeping, Payroll, Finance and Business.

The heritage and experience of the organisation has been the driving force behind the development of industry-leading financial qualifications and the establishment of a network

of learning centres across four continents and professional members in 30 plus countries. The IAB is also a Professional Body Supervisor (PBS) listed in the UK Money Laundering Regulations (MLRs) and is recognised by HM Treasury to regulate our members for the purposes of the Money Laundering Regulations 2017 and 2019. This enables the institute to provide the required supervision for an Accountancy or Bookkeeping practice of any professional IAB Member or Fellow. The IAB is recognised by OPBAS, and the FCA to regulate our members for the purposes of the Money Laundering Regulations 2017 & 2019. IAB qualifications are regulated by Ofqual and CCEA, therefore guaranteed to meet specified quality standards.

The IAB represents its members across various HMRC groups and collaborates with leading industry groups.

HMRC Agent Support	Anti-Money Laundering Supervisors Forum (by AMLSF)
HMRC Compliance Reform	Accountancy AML Supervisors Group (AASG)
HMRC Powers & Safeguarding	EPG Group
HMRC Guidance Strategy Forum	CIS Group
Anti-Money Laundering Supervisors Forum and Accountancy AML Supervisors Group	Accountancy Intelligence Sharing Expert Working Group (ISEWG)
National Cross Sector SAR Forum and Advisory Reform	Companies House Accountancy Stakeholder

Recognition

The IAB team includes established academics from UK universities and industry experts who are responsible in overseeing our entire qualification development and assessment processes to meet our high standards. IAB Level 4, 5, 6 & 7 qualifications are designated higher education qualifications.

- We are regulated and approved by Ofqual (Office of the Qualifications and Examinations Regulation).
- We are a recognised Awarding Body by (QiW) Qualifications Wales & CCEA (Northern Ireland).
- We are a full member of Federation of Awarding Bodies (FAB).

- IAB is an AML supervisory body, and we are regulated by OPBAS, a subsidiary of the Financial Conduct Authority.

All our qualifications represent the latest in professional standards and provide opportunities for students to develop professional expertise. IAB has an outstanding history and an excellent global reputation. Our qualifications are designed to give you the best chance of achieving your full potential in your chosen career.

- Our Professionally designed qualifications give you the knowledge and skills you need to excel as a professional manager
- IAB is a not-for-profit organisation and we offer cost-effective high-quality qualifications
- IAB's flexible & fast track routes to degrees/master's degrees are a less expensive route to gaining a qualification.
- Our Ofqual qualifications are recognised by colleges, universities, employers and governments around the world.
- For 50 years, learners around the world have been benefitting from IAB qualifications.

The qualifications have been designed to provide an ordered sequence of study that enables a student to progress from one academic level to another from UKHE recognised Level 4 to Level 6 (Final Year degree graduate) and a Level 7 Certificate (i.e. Postgraduate Masters taught modules).

Why study with IAB

IAB has a 50 year history and an excellent global reputation. Our qualifications are designed to give you the best chance of achieving your full potential in your chosen career. Our suite of Qualifications provides a realistic and broad opportunity for learners seeking career and professional development.

To develop our qualifications in Business, we collaborated with a wide range of students, employers, higher education providers, colleges and subject experts to ensure that the new qualifications meet their needs and expectations. Our qualifications are designed to adapt and develop in line with the needs and demands of employers now and in the future.

Our suite of qualifications provides a rich mix of disciplines and skills development opportunities. Learners will gain insight into the functioning, objectives and processes of organisations, appreciating their diversity and the influences and impact of external forces on them. The fast changing and complex business environment and different organisation's ability to stay resilient and respond positively to change and opportunities will be explored.

- We are approved and regulated by Ofqual (Office of the Qualifications and Examinations Regulation);
- Our graduates are accepted into corresponding degree and master's top-up programmes with advanced standing;
- An affordable pathway to a UK degree and masters (top-up) programme than the universities;
- Flexible study option through approved delivery centres globally & online;
- The curriculum has a combination of academic and professional elements;
- Learners will gain the professional skills expected by global employers;
- Option to become a professional member upon completion of certain level of our qualifications; and
- Increased potential for international career opportunities.
- You will receive International Recognition by application of designated letters.
- Increased employability and earnings potential.
- Become part of a worldwide community of professionals.
- Leading the way in sustainability.
- No barriers to entry for qualifications.

About the qualification

This professional certificate has been designed to provide participants with a holistic overview on management accounting practice. It will provide a comprehensive understanding of the key principles techniques of management accounting.

This practical and interactive certification program has been specifically designed for professionals in the financial sector with positions, such as professional accounts from different levels, management accounts, finance professionals or managers'

Pathways

The Level 4 Certificate has been carefully designed to generate interest for students in a variety of subjects at higher levels. Higher Level Certificates, therefore, offer two key pathways for study, i.e., a Business Pathway (with a focus on Marketing and HR) or a Finance Pathway (with focus on Accounting and Financial Management). In either Certificate pathway, a student may also opt to refine their study further with optional themes of study, which enable individual students to build a portfolio of case studies through their pathway and option choices that will both suit their business needs and ambitions and enable differentiation from other graduates.

Progression

IAB's framework of business management qualifications runs right through to Level 7. You can enter at Level 1 and progress all the way to Level 7, enabling you to accumulate the credits needed for a university top-up.

IAB has progression arrangements with several UK universities that acknowledge the ability of learners after studying Level 4 - 7 qualifications to be considered for advanced entry into corresponding degree year/top up and Master's/top-up programmes. Completion of this Level 4 Certificate will enable the choice of further qualifications in Accounting, Business Management or Business and Finance.

2. Qualification summary

The accounting function is one of the most important and complex activities of a business. Therefore, in order to take care of these activities a professional accountant performs all the requisite financial activities.

Accordingly, today the success of the new economy requires much more than simply responding to market demand, accelerating change, information revolution, globalization, intensified competition, rapid accommodation of services among others. Businesses today increasingly require professionals who can integrate knowledge from multiple sources to address strategic business issues and help create innovation-driven business models. This innovation imperative presents unique opportunities for high-level professionals who can add new value in a global, knowledge-based economy.

The Certified International Professional Accountant qualification has been designed to recognise the unique qualifications and expertise of those professionals engaged in accounting. The Certified International Professional Accountant designation is intended to provide distinction in today's business climate and affords the opportunity to certify proficiency in the areas that are critical to accounting, as well as the decision-making process and the field of financial management.

Qualification title

IAB Level 4 Certified International Accounting Professional

This qualification is approved by Ofqual and meets the Ofqual General Conditions for inclusion on the Register of Regulated Qualifications. The Qualification Number (QN) is: 610/4745/4.

For all regulated qualifications, we specify the total number of hours that learners are expected to undertake to complete and show achievement for the qualification – this is the Total Qualification Time (TQT). The TQT value indicates the size of a qualification.

Within the TQT, we identify the number of Guided Learning Hours (GLH) that a centre delivering the qualification needs to provide. Guided learning means activities that directly or immediately involve tutors and assessors in teaching, supervising, and invigilating learners, for example lectures, tutorials, online instruction and supervised study.

As well as guided learning, there may be other required learning that is directed by tutors or assessors. This includes, for example, private study, preparation for assessment and undertaking assessment when not under supervision, such as preparatory reading, revision and independent research.

TQT and guided learning hours are assigned after consultation with users of the qualifications.

The learning hours for this qualification are as follows:

Guided Learning Hours (GLH)	Total Qualification Time (TQT)	Credit level
700 hours	1,400 hours	35 credits

Qualification objectives

The objectives of the Certified International Accounting Professional program are to:

- Explain the fundamental principles of bookkeeping and accounting
- Be able to use appropriate Microsoft Office skills effectively
- Understand international standards used across different regions
- Understand the concepts and principles of cost accounting and management accounting
- Describe the nature and impact of regulatory compliance in different regions
- Discuss different approaches to computerised accounting
- Develop relevant soft skills
- Understand the significance of ethical operation
- Describe the role of personal and professional development

Eligibility criteria

Although there are no specific educational and experience requirements, candidates will find that relevant work experience in the field of bookkeeping and accounting will be an advantage.

Knowledge, skills and understanding requirements

On completion of a Level 4 Certificate, a student will be able to:

- Evaluate the appropriateness of different approaches to bookkeeping and accounting
- Communicate the results of their study/work accurately and reliably, and with structured and coherent arguments
- Undertake further training and develop new skills within a structured and managed environment
- Demonstrate transferable skills necessary for employment requiring the exercise of some personal responsibility in the accounting environment

Staffing and physical resource requirements for Centres

The IAB in line with regulatory requirements has a Centre Agreement in place which covers the two-way obligations between the IAB as the Awarding Body and each Centre. A key section of this agreement is to ensure a professional approach to the delivery of teaching, learning and assessment, leading to the best learner experience.

Each Centre engaged with the IAB is required to ensure viable levels of staffing, managerial and financial resources are in place to enable it effectively and efficiently deliver the Qualifications as required by the Awarding Organisation.

RPL and APL

Recognition of prior learning (RPL), accreditation of prior learning (APL), and exemptions Localisation Qualification structure QAA benchmarking Credits, Guided Learning Hours (GLH) and Total Qualification Time (TQT).

Applicants without a degree, but with work experience in business management and business finance, at a sufficiently senior level in business organisations, or with other relevant experience, will also be considered according to the usual procedures for accreditation of prior/experiential learning (APL and RPL).

Qualification time and Guided Learning hours

This certificate amounts to 700 Guided Learning Hours, with additional hours of directed and self-directed study that amount to approximately 1,400 hours of total qualification time.

Modes of study

The Certificate may be studied full-time or part-time, depending on the suitability of the timetable organised by each study centre or individual self-study by learners.

Assessment

The Certificate assessment process is summarised in the table below.

Level	Certificate	Assessment	Weight
4	Certified International Accounting Professional	Online examination	100%
In addition, the learner will be required to gain practical experience by undertaking an extended period of internship, involving placement in a business organisation for an agreed period time.			

Examination marking and moderation

The examination for this Certificate will be in an online format and marked automatically. A provisional examination will be provided for the candidate and this will be confirmed following the required moderation process.

Moderation is undertaken by a separate examiner, ensuring that an examination mark is fair, valid, and reliable. It also ensures that all assessment criteria have been applied effectively and maintains consistency in marking within cohorts and throughout the academic year.

Moderation is planned to take place before External Examiners review the operation of the marking and internal moderation process.

Exam non-disclosure

The Certificate examinations are non-disclosed examination, which means that current exam questions and answers will not be published or divulged.

Note that exam topics and/or format are subject to change as approved by the IAB Professional Standards Committee.

Reasonable adjustments and special considerations

The IAB, in line with regulatory requirements has a number of policies in place to ensure we support learners who may have specific needs, for example a form of disability.

As an awarding organisation, the IAB has a duty not to discriminate against individuals in relation to conferring qualifications in respect of the protected characteristics set out in the Equality Act 2010 (an Equality, Diversity and Inclusion Policy and Procedures are in place). The IAB will take steps when developing specifications, identifying the assessment criteria, and drafting assessment content to ensure that the impact on individuals with differing protected characteristics is minimised.

The duty for the IAB to make a reasonable adjustment will apply where assessment arrangements would put a learner who has a disability or learning need at a substantial disadvantage in comparison with a learner who does not have a disability or learning need. In such circumstances, the IAB is required to take steps to mitigate that disadvantage.

Appeals and enquiry of results

The IAB has an Enquiries and Appeals Policy in place which describes the process and procedures for enquiries about results and appeals against assessment decisions and Reasonable Adjustments and Special Considerations permissions.

Learners or centres may wish to submit an enquiry about results – for example, if results vary considerably from those expected. A clerical check of results may conclude the enquiry, or a learner/centre may decide to progress to appeal. An appeal against an assessment decision may be submitted without having already submitted an enquiry about results.

Where an associated investigation leads to the discovery of a failure in its assessment process, the IAB will take all reasonable steps to:

- identify any other learner who has been affected by the failure
- take corrective action or, where no corrective action can be taken, mitigate as far as possible the effect of the failure
- ensure that such a failure cannot reoccur.

Grade descriptors

Pass	Fail
50% and above	49% and below

Results and certification

Confirmation of final results and certification will be provided within a 3-month timescale. This period is allocated to enable the marking to be checked and the moderation process to be completed.

Continuing Professional Education (CPE)

Upon certification, Certified International Accounting Professionals would be expected to maintain their knowledge and skills and to stay abreast of improvements and current developments by satisfying CPE requirements.

Module 1 – Financial Accounting

<p>Revision topics</p>	<ul style="list-style-type: none"> • Business organisations • Ethics, conduct and data protection • Financial services and payment methods • Double entry bookkeeping • VAT • Business documents • Day books • Analysed cash book • Petty cash book • Accounting for payroll costs • Journals • Control accounts • Cash and bank reconciliations • Concepts, qualitative characteristics and standards • Accruals and prepayments • Acquisition, disposal and depreciation of fixed assets • Accounting for bad and doubtful debts • Trial balance • Financial statements for sole traders
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<p>Limited company accounts</p>	<ul style="list-style-type: none"> • Advantages and disadvantages of operating as a limited company • Comparing business entities i.e. sole traders, partnerships and limited companies • The features of limited companies
<p>Capital structure of limited companies</p>	<ul style="list-style-type: none"> • Share capital, ordinary and preference shares, the issue of shares • Dividends • Loans and debentures • Reserves including revaluation reserve
<p>Preparation of financial statements</p>	<ul style="list-style-type: none"> • Preparation of: • Statement of Profit or Loss • Statement of Financial Position • Statement of Cash flows • Consolidated Statement of Profit or Loss • Consolidated Statement of Financial Position
<p>The Regulatory and Conceptual Framework</p>	<ul style="list-style-type: none"> • The need for a regulatory framework • Company law, international accounting standards • The conceptual framework • The role of regulatory bodies including IASB, IFRS Foundation, IFRS Advisory Council, International Financial Reporting Interpretation Committee, International Sustainability Standards Board • Accounting concepts
<p>IFRS content</p>	<ul style="list-style-type: none"> • IAS 1 Presentation of financial statements • IAS 8 Accounting policies, changes in accounting estimates and errors • IFRS 15 Revenue from contracts with customers • IAS 23 Borrowing costs • IAS 12 Income taxes • IAS 16 Property, plant and equipment • IFRS 13 Fair Value measurement • IAS 2 Inventories • IAS 38 Intangible assets

	<ul style="list-style-type: none"> • IAS 36 Impairment of assets • IFRS 16 leases • IAS 10 Events after the reporting period • IAS 37 Provisions, contingent liabilities and contingent assets • IAS 21 The effect of changes in foreign exchange rates
Ratio analysis and interpretation	<ul style="list-style-type: none"> • Users of ratio analysis • Limitations of ratio analysis • Calculation of ratios to include: <ul style="list-style-type: none"> - Profitability - Liquidity - Resource utilisation - Risk • Investor ratios

Module 2 – Management Accounting

Principles of cost accounting	<ul style="list-style-type: none"> • The purpose of cost accounting • The difference between costing, management accounting and financial accounting • How to determine a cost per unit • The use of standard costs including idle time and waste • Preparation of a standard cost card • Classify costs using various methods • Identify cost behaviour patterns using the high-low technique
Accounting for materials, labour and expenses	<ul style="list-style-type: none"> • Identify the features and uses of materials documentation • Complete a stock card • Identify the value of closing inventory • Identify the entries for the transfer of stock • Identify and calculate the costs of holding stock • Discuss the consequences of high/low stock levels • Identify and apply various stock valuation methods • Calculate labour costs using a variety

	<p>of methods</p> <ul style="list-style-type: none"> • Identify direct and indirect labour • Identify direct and indirect expenses
Budgeting	<ul style="list-style-type: none"> • Purposes of budgeting • The steps in budget preparation • Preparation of budgets including sales budget, production budget, materials budgets, labour budgets, overhead budgets, cash budgets and master budgets • Different methods of budgeting including: <ul style="list-style-type: none"> - Incremental - Zero based budgeting - Activity based budgeting - Rolling budgets - Flexible budgets
Forecasting	<ul style="list-style-type: none"> • Sampling methods • Time series analysis including seasonal variations • Using index numbers to forecast • Applying probabilities and expected values • Sensitivity analysis
Traditional costing and modern approaches to costing	<ul style="list-style-type: none"> • Absorption costing (including allocation and apportionment) • Marginal costing • Activity based costing • Throughput accounting • Joint costing • Relevant costing • Target costing • Digital costing • Environmental accounting and sustainability • Cost of quality • Costing in a not-for-profit organisation and measuring performance
Variance analysis and standard costing	<ul style="list-style-type: none"> • Materials variances • Labour variances • Fixed overhead variances • Variable overhead variances • Sales variances • Interpretation of variances
Short term decision making	<ul style="list-style-type: none"> • Limiting factors including linear programming

	<ul style="list-style-type: none"> • Contribution to sales ratio • Break even and margin of safety for a single product • Multi product break-even point • Interpretation of break even and profit volume graphs
Long term decision making	<ul style="list-style-type: none"> • Accounting rate of return • Payback • Net present value • Internal rate of return • Profitability index • Ranking projects for decision making

Module 3 – Regulatory compliance and human resources

Regulatory compliance	<ul style="list-style-type: none"> • Principles of taxation • International variations in taxation laws • Anti-money laundering fundamentals • Concept of financial forensics • Assessment of business risk • Risk assessment processes – risk aggregation, models, human factors • Management of risk – risk management plan, acceptance, rejection, transfer, mitigation • Enterprise Risk Management • Meaning & definition of forensic accounting • Branches of accounting • Financial crimes • Fraud • Crime detection and prevention • Deterrence • Digital forensics
Human resource skills and personal development	<ul style="list-style-type: none"> • The human resource function – recruitment, training and development, health and safety, termination of employment • HR management systems • Client time sheet management • Communication skills – speaking and effective listening, business writing, telephone etiquette, presentation

	<p>skills</p> <ul style="list-style-type: none"> • Basics of lean management • Client management • Motivation and reward systems • Team building • Work planning and time management • Deadlines and time scales • Other soft skills – negotiation, team building, planning, time management
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3 Unit Specifications

1	Module Title	Certified International Accounting Professional
2	Level	Level 4 – Professional qualification
3	Pre-requisite Module/s	not applicable
4	Outline	<p>This professional certificate program is designed to provide participants with a comprehensive overview of business bookkeeping and accounting practices. It provides an in-depth understanding of the key principles and techniques essential to cost accounting and management accounting, as well as the implementation of international standards and regulatory compliance.</p> <p>The program also indicates the importance of the development of personal and professional skills for professional career development.</p>
5	Course structure	<p>The course consists of the following six modules:</p> <ul style="list-style-type: none"> • Fundamentals of bookkeeping and accounting • Advanced accounting practices • Cost accounting and management accounting • Regulatory compliance • Computerised accounting • Human resource skills and personal development
6	Learning Outcomes:	

At the end of this module, the student will gain an understanding of the basic principles of bookkeeping and how these lead on to the preparation of the financial statements.

Students will learn about the processes involved in cost accounting and management accounting and appreciate the different roles that each performs within the financial management of organisations. In addition, a knowledge of the regulatory requirements relating to accounting is developed, as well as an awareness of different approaches to the use of computerised systems.

On completion of the course, students should have an effective working knowledge of the role of accounting within international organisations.

LO1 Understand the fundamentals of bookkeeping and accounting

(GLH = 130)

Assessment criteria:

AC1.1 Describe the key processes of bookkeeping and accounting

AC1.2 Explain the purpose of reconciliation statements

AC1.3 Discuss the concept of depreciation

AC1.4 Describe the stages involved in the preparation of final accounts

AC1.5 Describe the use of ratio calculations as a tool for financial analysis

AC1.6 Develop key Microsoft office skills

Indicative content:

- Basic accounting formulae and accounting terminologies in common use
- Capital and revenue transactions- capital and revenue expenditures, capital and revenue receipts
- Measurement, valuation and accounting estimates
- Bookkeeping basics – double-entry system

		<ul style="list-style-type: none"> • Books of prime entry, subsidiary books • Recording of cash and bank transactions, voucher preparations • Preparation of ledger accounts and trial balance- interpretation and usefulness • Bank reconciliation statement and rectification of errors • Depreciation - methods and calculations • Preparation of Statement of Financial Position (Balance Sheet), Statement of Financial Performance (Income Statement) and Cash Flow Statement • Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount • on creditors • Financial ratios and their calculations – liquidity, efficiency, profitability • Financial statement analysis • Skills relating to MS Word, MS Excel, MS Outlook, MS PowerPoint
LO2	(GLH = 200)	<p>Understand advanced accounting practices</p> <p><i>Assessment criteria:</i></p> <p>AC2.1 Identify the main year-end accounting processes</p> <p>AC2.2 Describe essential payroll principles</p> <p>AC2.3 Explain the basic principles of International Financial Reporting Standards (IFRS)</p> <p><i>Indicative content:</i></p> <ul style="list-style-type: none"> • Inventory accounting • Accruals accounting • Assets accounting • Adjustments accounting • Multi-currency transaction reconciliation • Hire purchase • IFRS and GAAP – basic requirements and principles, compliance,

	<p>managing problems and information requests, advantages and disadvantages</p> <ul style="list-style-type: none"> • International variations in GAAP – UK, US, Australia
<p>LO3 (GLH = 30)</p>	<p>Understand cost accounting and management accounting</p> <p><i>Assessment criteria:</i></p> <p>AC3.1 Identify common costing systems</p> <p>AC3.2 Describe the use of cost management tools and techniques</p> <p>AC3.3 Explain the benefits of effective cost management</p> <p><i>Indicative content:</i></p> <ul style="list-style-type: none"> • Principles of costing • Preparation of cost sheets • Management accounting fundamentals • Receivables and payables management • Key stages of cost management – setup, resource planning, • Budgets and budgeting • Cost estimation • Cost control • Inventory valuation • Cost accumulation • Cost assumption • Input measurement basis • Inventory capability and capacity • Reduced overspending • Support for planning • Use of standards • Risk mitigation • Key challenges to cost management – change management, effective communication, project scope, under-estimation
<p>LO4 (GLH = 110)</p>	<p>Be able to comply with regulatory compliance</p> <p><i>Assessment criteria:</i></p>

		<p>AC4.1 Explain taxation laws</p> <p>AC4.2 Demonstrate Anti-Money Laundering (AML)</p> <p>AC4.3 Evaluate the financial forensics</p> <p><i>Indicative content:</i></p> <ul style="list-style-type: none"> • Principles of taxation • International variations in taxation laws • Anti-money laundering fundamentals • Concept of financial forensics • Assessment of business risk • Risk assessment processes – risk aggregation, models, human factors • Management of risk – risk management plan, acceptance, rejection, transfer, mitigation • Enterprise Risk Management • Meaning & definition of forensic accounting • Branches of accounting • Financial crimes • Fraud • Crime detection and prevention • Deterrence • Digital forensics
<p>LO5</p> <p>(GLH = 200)</p>		<p>Know how to use computerised accounting software</p> <p><i>Assessment criteria:</i></p> <p>AC5.1 Understand accounting software packages</p> <p>AC5.2 Evaluate taxation software packages</p> <p>AC5.3 Analyse computerised payroll software packages</p> <p><i>Indicative content:</i></p> <ul style="list-style-type: none"> • Computerised accounting systems – types, benefits, key features • Popular software packages – Sage, Quickbooks, Xero

		<ul style="list-style-type: none"> • Digital resources • Use of Excel for bookkeeping • Automated data entry • Customised reports • Security • Cloud accounting
<p>LO6 (GLH = 30)</p>		<p>Human resource skills and personal development</p> <p><i>Assessment criteria:</i></p> <p>AC6.1 Describe the human resource function</p> <p>AC6.2 Identify time sheet regulations</p> <p>AC6.3 Explain the significance of business ethics</p> <p>AC6.4 Discuss the importance and benefits of effective communication</p> <p>AC6.5 Understand the stages of personal and professional development</p> <p><i>Indicative content:</i></p> <ul style="list-style-type: none"> • The human resource function – recruitment, training and development, health and safety, termination of employment • HR management systems • Client time sheet management • CCH software • Communication skills – speaking and effective listening, business writing, , telephone etiquette, presentation skills • Basics of lean management • Client management • Motivation and reward systems • Team building • Work planning and time management • Deadlines and time scales

		<ul style="list-style-type: none"> Other soft skills – negotiation, team building, planning, time management 			
7	Transferable Skills	1	Information management and lifelong learning skills		
		2	Numerical skills		
		3	Problem solving and decision-making skills		
		4	Communication skills		
8	Indicative Assessment	<p>The assessment strategy for this module is designed to test all the learning outcomes. Learners must demonstrate successful achievement of all learning outcomes to pass the module.</p> <p>A number of formative exercises will guide the student to evaluate and analyse appropriate knowledge of the subject matter before attempting the final examination as an end-point assessment.</p>			
		No	Indicative Assessment	Weighting	Duration
		1	Online examination	100%	2 hours

Website

www.iab.org.uk

Contact us

Email: hello@iab.org.uk

Telephone: +44 208 187 8888

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