



1. Complete the gaps in the text with the sentences given below.

ACCA – the global body for professional accountants

adapted from: www.accaglobal.com/gb/en/discover/about.html

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. We aim to offer **business-relevant, first-choice** qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

Founded in 1904, ACCA has consistently held unique core values: opportunity, **diversity**, innovation, **integrity** and **accountability**. 1) _____ We aim to develop capacity in the profession and encourage the adoption of global standards. Our values are aligned to the needs of employers in all sectors and we ensure that, through our qualifications, we prepare accountants for business. We seek to open up the profession to people of all backgrounds and remove artificial barriers, innovating our qualifications and their **delivery** to meet the diverse needs of trainee professionals and their employers.

ACCA works to strengthen a global profession based on the application of **consistent** standards, which we believe best supports international business and the desire of talented people to have successful, international careers. 2) _____

To achieve this, we work with global bodies such as the International Federation of Accountants (IFAC) and with more than 80 global accountancy partnerships. Above all, we seek to bring long-term value to economies in which we develop and support professional accountants.

We support our 170,000 members and 436,000 students in 180 countries, helping them to develop successful careers in accounting and business, with the skills needed by employers. 3) _____

ACCA works in the public interest, assuring that its members are appropriately regulated for the work they carry out and, promoting principles-based approaches to regulation. 4) _____ We also take a progressive **stance** on global issues to ensure accountancy as a profession continues to grow in reputation and influence.

- a) We actively seek to enhance the public value of accounting in society through international research.
- b) We champion the needs of small and medium sized business (SMEs) and emerging economies, and promote the value of sustainable business.
- c) We believe that accountants bring value to economies in all stages of development.



- d) We work through a network of 91 offices and centres and more than 8,500 Approved Employers worldwide, who provide high standards of employee learning and development.

2. Match the words with their definitions.

- | | |
|----------------------|--|
| 1. business-relevant | a) the best |
| 2. first-choice | b) adherence to moral and ethical principles |
| 3. diversity | c) liability, responsibility |
| 4. integrity | d) continuing to happen in the same way; the same all the time |
| 5. accountability | e) (publicly stated) opinion |
| 6. delivery | f) realization, conveyance |
| 7. consistent | g) significant to, related to and appropriate for business |
| 8. stance | h) variety |



3. Cut out and match.

| | |
|--------------------------|---|
| business-relevant | significant to, related to and appropriate for business |
| first-choice | the best |
| diversity | variety |
| integrity | adherence to moral and ethical principles |
| accountability | liability, responsibility |
| delivery | realization, conveyance |
| consistent | continuing to happen in the same way; the same all the time |
| stance | (publicly stated) opinion |



4. Topics and questions for speaking

1) Prepare a one-minute presentation on ACCA

- **What does this abbreviation mean?**
- **What does this organization deal with?**
- **Why do people need the qualifications offered by ACCA?**

2) Do you know ACCA? Have you heard of it at work?

3) Do you or any of your co-workers have ACCA qualifications?

4) Why is ACCA important for companies?

5) What are the strengths and weaknesses of ACCA qualifications?



Answers:

Exercise 1: 1c, 2b, 3d, 4a

Exercise 2: 1g, 2a, 3h, 4b, 5c, 6f, 7d, 8e

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