

FIA FFA / FA Syllabus Changes September 2024 – June 2025

Topics new to the exam

- There are no topics which are entirely new to the exam
- However, the objectives of the ISSB™ could now be examined

Topics leaving the exam

- There are no topics which have left the syllabus.

Amendments to the syllabus

- 'Accrual basis' is now referred to as 'accrual accounting'
- 'Duality (dual aspect)' is now referred to as 'duality'
- 'Double-entry' is now referred to as 'double-entry bookkeeping'
- 'Depreciation expense' is now referred to as the 'depreciation charge'
- The requirement to 'prepare journal entries' is now generally referred to as a requirement to 'prepare manual journal entries'
- 'Profit from operations' is now referred to as 'operating profit'
- 'Cash and goods in transit' are generally now referred to as 'assets in transit'

Significant changes to the BPP Materials

- The FFA 'Workbook' is now known as a 'Course book'.