



Progression Information for CBE Students (and Licensed CBE Centres)

University of Gibraltar

CBE
Lounge

FOUNDATIONS IN ACCOUNTANCY

Computer Based Examinations (CBEs) are available for the first seven papers (not the options papers) within the Foundations in Accountancy suite of awards. All students MUST be registered with ACCA prior to being entered for CBEs.

The following papers within the Foundations in Accountancy suite of awards are available by CBE:

- FA1 Recording Financial Transactions
- MA1 Management Information
- FA2 Maintaining Financial Records
- MA2 Managing Costs and Finance
- FAB Accountant in Business
- FFA Financial Accounting
- FMA Management Accounting

ACCA QUALIFICATION

Students MUST be registered ACCA students prior to sitting the following papers by CBE.

- F1 Accountant in Business
- F2 Management Accounting
- F3 Financial Accounting
- F4 Corporate and Business Law (English)
- F4 Corporate and Business Law (Global)

EXAM CYCLES

You are eligible to sit a maximum of four papers in a three-month exam cycle, across a maximum of eight distinct exams over the course of a calendar year. These can be any combination of computer-based and paper-based exams.

The exam cycles are:

- **March session:** 1 Jan - 31 March
- **June session:** 1 April - 30 June
- **September session:** 1 July - 30 September
- **December session:** 1 Oct - 31 December

These sessions are in line with the exemption closing dates.

REGISTRATION DEADLINES

Students are not restricted to paper-based exam sessions as CBEs can be sat at any time of the year.

As soon as a student has received confirmation from ACCA that their application has been approved, they may make arrangements to sit CBEs.

Students should arrange their CBEs directly with a licensed CBE centre*.

For more information on registration and exam entry, please visit the [General FAQs](#) section.

(* See sections 'How does CBE work?' and 'Where can I sit CBEs?').