LEVEL IV

INTEGRATION OF KNOWLEDGE



OVERALL AIM

To equip the leaner with skills to integrate the knowledge and skills acquired across the syllabus and to provide professional solutions

LEARNING OUTCOMES

On completion of this course, the learner should be able to:

	Learning outcomes	K	С	A	An	Α	E
1.	Develop integrated professional solutions to entity problems						✓
2.	Exercise skills in judgement and analysis of complex issues					✓	
3.	Advise on corporate governance, risk, control and ethical issues						✓
4.	Evaluate current and emerging issues affecting entities and the accountancy profession						✓
5.	Apply knowledge and skills acquired to communicate business solutions to a wide range of users					✓	

LEVEL OF ASSESSMENT

The examination will test the learner's evaluation, analytical, synthetic, presentation, ethical, professional and communication skills

EXAMINATION STRUCTURE

There will be an examination comprising of one compulsory case studybased question to be completed in specified time.

SYLLABUS CONTENT

A. ACCOUNTANCY AND BUSINESS STRATEGY

- 1. Business strategy
- 2. Financial planning and management
- 3. Marketing
- 4. Audit and assurance services
- 5. Information, communication and technology
- 6. Performance management and evaluation
- 7. Tax planning, management and advisory

B. GOVERNANCE, RISK, CONTROL AND ETHICS

- 1. Human resource management
- 2. Governance
- 3. Legal and regulatory framework
- 4. Risk assessment and management
- 5. Professional and business ethics

C. CURRENT AND EMERGING ISSUES

- Integrated thinking and reporting
- 2. Economic integration and globalisation
- 3. Block chain technologies
- 4. Sustainability reporting
- 5. Any other emerging issues

D. PROFESSIONAL SKILLS

- Communication, including language, style, diction, grammar and handwriting
- 2. Presentation
- 3. Analysis
- 4. Judgement and decision making

REFERENCES

1. ICPAU, Integration of Knowledge, Kampala

Note: Materials at lower levels, professional journals, newspapers are good references for this paper