

LCCI International Financial Accountant (Fellow Level)

1. International Financial Accounting

1. Core Framework of International Accounting Standards
2. Preparation of Consolidated Financial Statements
3. Accounting for Foreign Currency Transactions and Exchange Rate Movements
4. International Taxation and Transfer Pricing
5. Disclosure and Analysis of Multinational Financial Reports

2. International Taxation

1. Principles of Taxation
2. Individual Income Tax
3. Corporate Income Tax
4. Fundamental Rules of International Taxation
5. Tax Planning and Compliance

3. International Auditing

1. International Standards on Auditing (ISA): System and Framework
2. Audit Planning and Risk Assessment for Multinational Enterprises
3. International Audit Evidence and Sampling Techniques
4. Practical Auditing of Consolidated Financial Statements
5. International Audit Reporting and Compliance Disclosure

4. International Financial Reporting

1. Financial Reporting
2. International Financial Reporting Standards (IFRS)

5. Overseas Financial Risk Control

1. Financial Management Functions and Controls of International Enterprises
2. International Corporate Financing
3. Foreign Exchange Risk Management

6. International Financial Management

1. International Financial Management
2. Financial Accounting

7. International Financial Statement Analysis

1. Business Analysis Framework
2. Advanced Issues in International Financial Statement Analysis
3. International Comparison of Financial Statements
4. International Financial Data Analytics

8. Performance Management

1. Fundamentals of Performance Management
2. Management Information Systems
3. Setting Performance Targets
4. Relevant Cost Analysis
5. Cost-Volume-Profit (CVP) Analysis
6. Limiting Factor Analysis
7. Pricing Strategies
8. Risk and Uncertainty
9. Budget Systems and Budget Classifications

10. Operational Forecasting and Budget Analysis
11. Budgetary Control Methods
12. Performance Evaluation

9. Practical Applications of IFRS

1. Understanding the IFRS Framework
2. Intangible Assets
3. Property, Plant, and Equipment (PPE)
4. Asset Impairment

10. Strategic Business Reporting and Compliance

1. Strategic Business Reporting
2. Interpretation of Financial Reporting under Complex Business Scenarios
3. Financial Disclosure and Strategic-Level Financial Analysis

11. Contemporary Business Finance Topics

1. Digital Financial Transformation
2. ESG Financial Impacts
3. Cross-Border M&A Financial Integration and Other Emerging Topics

12. Cross-Border Tax Planning

1. Differences in Tax Policies Across Countries
2. Designing Tax Planning Schemes for Multinational Enterprises
3. Advanced Taxation
4. Advanced Tax Compliance

13. Integrated Case Practice

1. Simulated Mergers and Acquisitions of Multinational Enterprises
2. Real-World Scenarios: Financial Control of Overseas Branches
3. Integration of All Prior Professional Competencies

14. Professional Ethics and Global Governance

1. Anti-Fraud Measures in International Financial Practice
2. Cross-Border Compliance Requirements
3. Professional Ethics