

Think Ahead

ACCA

# Prepare to pass

A guide to help  
you if you are  
studying

Governance,  
Risk and Ethics

P1



# Prepare to pass

Welcome to your guide helping you to study for your P1 exam

## Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to paper-based exams for September and December 2015 and March and June 2016.

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# Getting started

## Your checklist

- ☐ Enter for your exam
- ☐ Buy an Approved Content Provider study text and question and answer bank
- ☐ Draw up your study plan
- ☐ Get to know your exam

GETTING  
STARTED

LEARNING  
PHASE

REVISION  
PHASE

FINAL  
PREPARATION

THE EXAM

APPENDIX  
- LINKS



## Getting started – Tips for success



### Tips for success

We strongly recommend that you buy a P1 [Approved Content Provider](#) study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

- ✓ The earlier you [enter for your exam](#) the less it costs!
- ✓ Use the [ACCA Learning Community](#) to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
- ✓ Download the [Student Planner App](#) – a tool that helps you map your journey to ACCA membership while balancing your work and social life.

- ✓ Spend some time familiarising yourself with the free resources available via the [exam resource finder](#) on the [student section](#) of the ACCA website – we will provide you with specific guidance on when and how to use these resources during the relevant stages of study.
- ✓ Remember to personalise your edition of Student Accountant so you receive P1 specific information as you need it.
- ✓ Consider working through the [professional skills modules](#) either before you start, or alongside your studies. These modules give you insight into professional skills that you can apply in your exam or in the workplace.

### When drawing up your study plan (see page 5)

- ✓ Be realistic and consider when you are best able to study – maybe early mornings work better for you or perhaps shorter, more frequent study periods.
- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain your motivation and concentration.

## Getting started – Draw up your study plan

### Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on the next page
- You may need to add or take away weeks depending on your own circumstances
- Block out days/half days/evenings already committed to family/social events
- Plan study periods – evenings/half days/full days, aiming for roughly one evening/half day per chapter of your study text
- Leave a six week period for the revision and final preparation phases

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Evening study period
  Daytime study period
  Other commitments

# Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

☐☐☐

## Getting started – Get to know your exam

- |  |  |
|--|--|
| □ Review the <a href="#">syllabus &amp; study guide</a>  | ➤ This gives you an understanding of the aims and objectives of the exam, learning outcomes and exam structure   |
| □ Scan the most recent <a href="#">past exam for P1</a>  | ➤ The most recent exam provides you with a clear picture of how P1 will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam  |
| □ Read the <a href="#">examiner's approach article</a> and listen to the <a href="#">examiner's approach interview</a> | ➤ Using these at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see an extract from the examiner's approach article over the page   |
| □ Review the <a href="#">examiner's reports</a> from the last four sittings  | ➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for; these are critical to your success in passing P1  |
| □ Read the exam technique articles for P1  | ➤ The four articles – <a href="#">How to earn professional marks</a> , <a href="#">How to tackle exams - a marker's perspective</a> , <a href="#">Passing the Professional level papers</a> and <a href="#">Professional marks</a> – will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions |

## Getting started – What the examiner has said about P1 (extract from the examiner's approach article)



### Comments on ethical and governance codes:

Paper P1 covers two areas that, in some countries, are underpinned by 'codes' or 'guidelines' that attempt to regulate practice. In the light of recent corporate governance failures, governments and professional bodies have introduced these codes so as to reduce the 'freedom of movement' for managers, and to make their duties and responsibilities unambiguous in certain circumstances. The UK was among the first to introduce such initiatives, with the Cadbury Code back in 1992, but the intervening years have seen many other codes springing up in different parts of the world. Some apply to single jurisdictions, such as in Singapore, the UK, and the US, while other codes are intended to apply internationally. IFAC's and ACCA's Codes of Ethics are examples of ethical codes, while the Organisation for Economic Co-operation and Development (OECD) and International Corporate Governance Network (ICGN) both have international codes of corporate governance.

**In the Paper P1 Study Guide, I have highlighted the fact that whereas a general knowledge of codes is important, line-by-line detail is not required.** While the UK codes (such as the Combined Code, first published in 2003) provide a good summary of provisions in corporate governance, other countries and agencies have also produced equivalent guidelines.

**Students may be required to demonstrate familiarity with a code when answering a question, but it will be acceptable to refer to a local code if more appropriate, or to one of the international codes.** ACCA's Code of Ethics applies broadly, and IFAC's Code of Ethics applies to all professional accountants whose professional bodies are members of IFAC (such as ACCA). If students live in a jurisdiction with its own code of ethics (such as the ISCA code in Singapore) it will be acceptable to refer to that code where appropriate.

Explicit reference is made in the *Study Guide* to Sarbanes-Oxley, which is the legal underpinning of corporate governance in the US. Sarbanes-Oxley is the most influential corporate governance instrument of recent times and has changed practice globally, mainly because of the international dominance of US business.







# Learning phase

## Your checklist

- Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
  - gain the knowledge you need; and
  - learn how to apply that knowledge to pass the exam

## Learning phase – Get the most out of your control sheet

### Use the control sheet relevant to the Approved Content Provider's materials you have purchased:

- ✓ Becker Professional Education – page 12
- ✓ BPP Learning Media – page 13
- ✓ Kaplan Publishing – page 14

### Tick the box **Content** in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter's content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

### Tick the box **Quiz/Test** in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using Becker or BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

### Tick the box **Questions** in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

### Tick the box **ACCA related resources** in the control sheet once you have:

- ✓ Read / viewed the related ACCA article / video signposted

## Learning phase – Tips for success



### Tips for success

#### The Professional Ethics module

Be aware that the aim of the [Professional Ethics module](#) is to give you exposure to a range of ethical perspectives and can be completed once eligible to take your P1 exam. Ideally, you should take it at the same time as - or soon after - completing this exam.

- ✓ Actively read the material – ask yourself ‘do I understand this?’ If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the [Approved Content Providers](#) including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ Make sure you use the ACCA resources to help your understanding – these give you real insight to help you in your exam.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your planner – everyone works at a different pace.
- ✓ Keep an eye on Student Accountant for any relevant articles.
- ✓ Visit the ACCA Learning Community regularly to view new video content and to join online study events.
- ✓ There are [PER \(Practical Experience Requirement\) objectives](#) associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

# Learning phase – Control sheet for Becker Professional Education

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction					
1 Scope of governance				<ul style="list-style-type: none"> <li>Public sector governance – part 1</li> <li>Public sector governance – part 2</li> <li>Independence as a concept in corporate governance</li> <li>'Non-corporate' corporate governance</li> </ul>	
2 Agency relationships and stakeholder theory				<ul style="list-style-type: none"> <li>Corporate governance – external and internal actors</li> <li>All about stakeholders – part 1</li> <li>All about stakeholders – part 2</li> </ul>	
3 The board of directors				<ul style="list-style-type: none"> <li>Diversifying the board – a step towards better governance</li> </ul>	
4 Board committees					
5 Directors' remuneration					
6 Approached to corporate governance				<ul style="list-style-type: none"> <li>Rules, principles and Sarbanes-Oxley</li> </ul>	
7 Corporate social responsibility				<ul style="list-style-type: none"> <li>CSR strategy and strategic CSR</li> </ul>	
8 Governance: reporting and disclosure					
9 Management control systems				<ul style="list-style-type: none"> <li>COSO's enterprise risk and management framework</li> </ul>	
10 Internal audit and compliance				<ul style="list-style-type: none"> <li>Internal audit</li> <li>Risk and environmental auditing</li> </ul>	
11 Reporting on internal control					
12 Identifying risk				<ul style="list-style-type: none"> <li>Strategic and operational risks</li> </ul>	
13 Assessing risk				<ul style="list-style-type: none"> <li>Study support video: Focus on risk</li> </ul>	
14 Controlling risk					
15 Ethical theories				<ul style="list-style-type: none"> <li>Ethical decision making</li> <li>Study support video: Ethical theories kept simple</li> </ul>	
16 Ethics and social responsibility					
17 Professions and the public interest					
18 Professional practice and codes of ethics					
19 Conflicts of interest and unethical behaviour					
20 Integrated reporting and sustainability				<ul style="list-style-type: none"> <li>The integrated report framework</li> <li>Environmental accounting and reporting</li> <li>Risk and environmental auditing</li> </ul>	



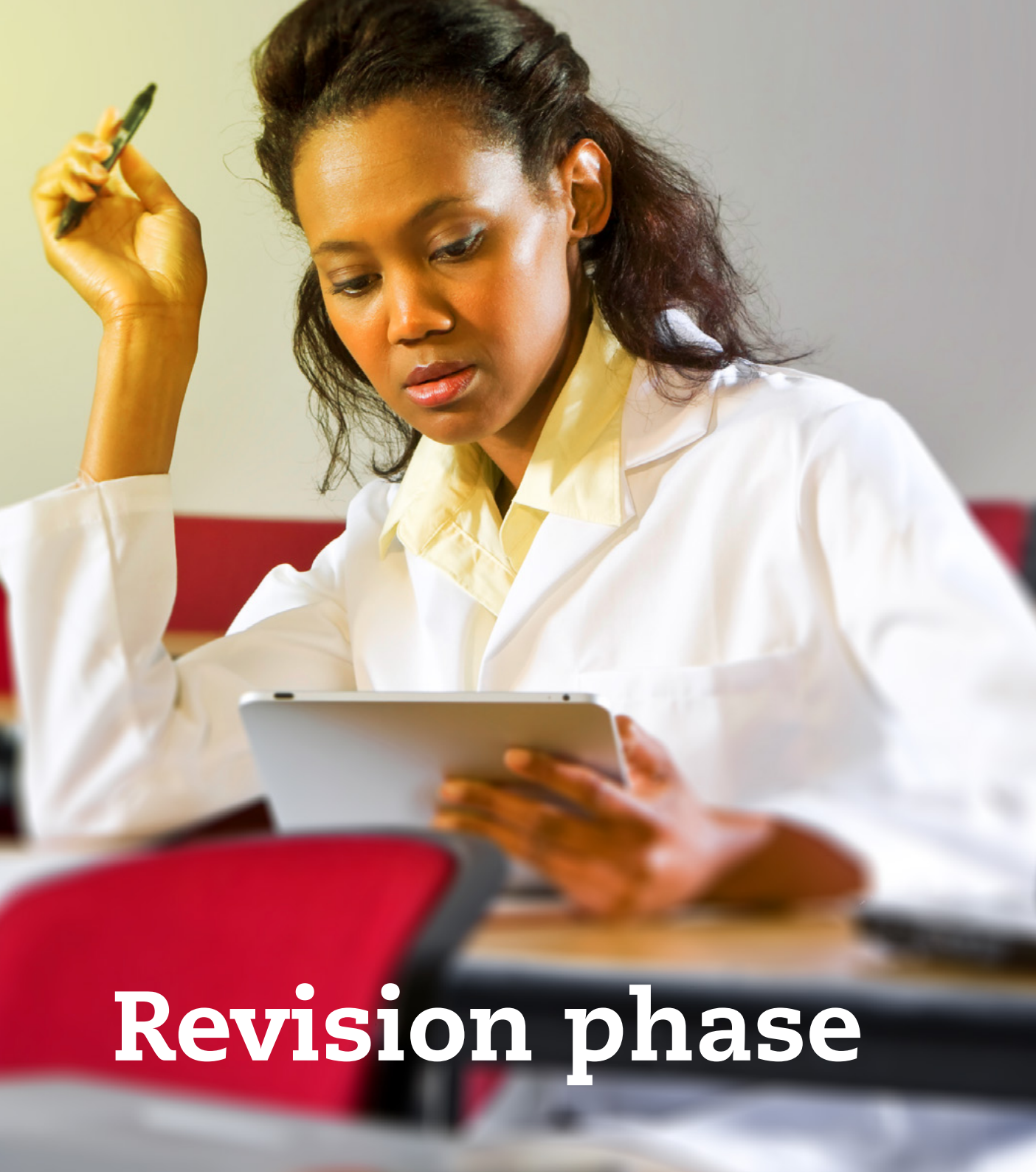
# Learning phase – Control sheet for BPP Learning Media

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 Scope of corporate governance				<ul style="list-style-type: none"> <li>• Independence as a concept in corporate governance</li> <li>• 'Non-corporate' corporate governance</li> <li>• Corporate governance – external and internal actors</li> <li>• All about stakeholders – part 1</li> <li>• All about stakeholders – part 2</li> </ul>
2 Approaches to corporate governance				<ul style="list-style-type: none"> <li>• Public sector governance – part 1</li> <li>• Public sector governance – part 2</li> <li>• Rules, principles and Sarbanes-Oxley</li> </ul>
3 Corporate governance practice and reporting				<ul style="list-style-type: none"> <li>• Diversifying the board – a step towards better governance</li> </ul>
4 Internal control systems				<ul style="list-style-type: none"> <li>• COSO's enterprise risk and management framework</li> </ul>
5 Risk attitudes and internal environment				
6 Risks				<ul style="list-style-type: none"> <li>• Strategic and operational risks</li> </ul>
7 Risk assessment and response				
8 Information, communicating and monitoring				<ul style="list-style-type: none"> <li>• Internal audit</li> <li>• Risk and environmental auditing</li> <li>• Study support video: Focus on risk</li> </ul>
9 Personal ethics				<ul style="list-style-type: none"> <li>• Ethical decision making</li> <li>• Study support video: Ethical theories kept simple</li> </ul>
10 Professional ethics				
11 Corporate social responsibility				<ul style="list-style-type: none"> <li>• CSR strategy and strategic CSR</li> <li>• The integrated report framework</li> <li>• Environmental accounting and reporting</li> <li>• Risk and environmental auditing</li> </ul>



# Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 Theory of governance				<ul style="list-style-type: none"> <li>• Public sector governance – part 1</li> <li>• Public sector governance – part 2</li> <li>• Independence as a concept in corporate governance</li> <li>• ‘Non-corporate’ corporate governance</li> <li>• Corporate governance – external and internal actors</li> </ul>
2 Development of corporate governance				
3 The board of directors				<ul style="list-style-type: none"> <li>• Diversifying the board – a step towards better governance</li> </ul>
4 Directors’ remuneration				
5 Relations with shareholders and disclosure				
6 Corporate governance approaches				<ul style="list-style-type: none"> <li>• Rules, principles and Sarbanes-Oxley</li> </ul>
7 Corporate social responsibility and corporate governance				<ul style="list-style-type: none"> <li>• CSR strategy and strategic CSR</li> <li>• All about stakeholders – part 1</li> <li>• All about stakeholders – part 2</li> </ul>
8 Internal control systems				<ul style="list-style-type: none"> <li>• COSO’s enterprise risk and management framework</li> </ul>
9 Audit and compliance				<ul style="list-style-type: none"> <li>• Internal audit</li> </ul>
10 Risk and the risk management process				<ul style="list-style-type: none"> <li>• Study support video: Focus on risk</li> <li>• Strategic and operational risks</li> </ul>
11 Controlling risk				<ul style="list-style-type: none"> <li>• Risk and environmental auditing</li> </ul>
12 Ethical theories				<ul style="list-style-type: none"> <li>• Ethical decision making</li> <li>• Study support video: Ethical theories kept simple</li> </ul>
13 Professional and corporate ethics				
14 Ethical decision making				
15 Social and environmental issues				<ul style="list-style-type: none"> <li>• The integrated report framework</li> <li>• Environmental accounting and reporting</li> <li>• Risk and environmental auditing</li> </ul>



# Revision phase

## Your checklist

- ☐ Revisit areas you struggled with during the learning phase
- ☐ Ensure you are confident with the knowledge needed to pass the exam
- ☐ Make sure you are able to apply that knowledge in questions

## Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes
- Work through the most recent [past exam for P1](#) – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day



### Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.

## Revision phase – Key resources

- Review the [examiner's approach article](#) and [examiner's interview](#) again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the [examiner's reports](#) from the last four sittings again
- View the study support videos referred to in your control sheet again – this time focusing on the exam technique aspects
- View the study support videos: [Answering Paper P1 questions on corporate governance](#) and [Digest the news](#) to better prepare you for questions in the real exam
- Read the exam technique articles – [How to earn professional marks](#), [How to tackle exams - a marker's perspective](#), [Passing the Professional level papers](#) and [Professional marks](#) again – this time using the techniques to help you practice questions
- Make sure you read the [study skills articles in Student Accountant](#) covering topics such as how to overcome exam anxiety as well as checking the Student Accountant Hub for any new technical articles related to P1



### Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posing a question on the ACCA Learning Community – if you found it difficult so will have others.
- ✓ Don't forget there are [professional skills modules](#) which you might find useful in giving you some practical guidance when answering questions.

## Revision phase – What the examiner has said about P1 (extracts from the December 2014 examiner's report)

### “ Comments on the professional marks

The professional marks in question 1(d) were in the form of a press statement. **This has appeared before in a P1 exam and so well-prepared candidates who had studied previous model answers on the ACCA website would have been aware of how to set out this answer.** It was disappointing, then, to see many candidates set out the answer as a letter or a memo. I often emphasise this in examiner's reports but these should be fairly straightforward marks that many candidates fail to achieve.

”

### “ Comments on using the scenario

A second problem for some candidates was to fail to locate their answers in the context of the case scenario as asked for by the question. If a question requires the answer to be set out in the context of the case, **then to achieve high marks for that requirement the answer must be set out and framed in accordance with the case.** In question 1(d)(ii), for example, weaker answers simply defined the terms accountability, fiduciary duty and pristine capitalist without attempting to base the answer upon the case.

”

### “ Comments on question 2

The case scenario in question 2 was about a public school and the requirements focused on public sector governance issues. The scenario concerned a school having to submit a performance report to the local government authority but one member of the board of governors, Sally Muroi, suggested submitting a partial report to prevent the feared closure of the school. There were also issues with the effectiveness of the head teacher, Mr Besse. Part (a) should have been straightforward for any candidates familiar with the characteristics of a public sector organisation. **To answer this well, candidates needed to study the case to pick out the characteristics which identified Chambon school as a public sector organisation.** Poorer answers listed the points as bullets but the verb at the beginning of the question was 'explain'. This meant that to gain high marks, each relevant point had to be explained and not just stated.

”





# Final preparation

## Your checklist

- ☐ You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- ☐ You have the skills you need to pass the exam – eg time management

## Ensure you are familiar with:

- ☐ the exam format
- ☐ the style of questions
- ☐ the way the marks are allocated
- ☐ what specific syllabus areas are likely to be tested and in which questions

## Final preparation – Tips for success

### “ An extract from the syllabus and study guide for P1

The Essentials module papers all have a Section A containing a major case study question with all requirements totalling 50 marks relating to this case.

Section B gives students a **choice of two from three 25 mark questions.**

”

### “ An extract from the P1 June 2015 exam marking guide

#### Question 2

- (a) Up to 3 marks for distinguishing between private and institutional. 2 marks for each relevant point on agency issues. (7 marks)

- (b) Up to 2 marks each for explanation of CSR strategy and strategic CSR to a maximum of 4 marks. Up to 2 marks for each relevant argument. (10 marks)

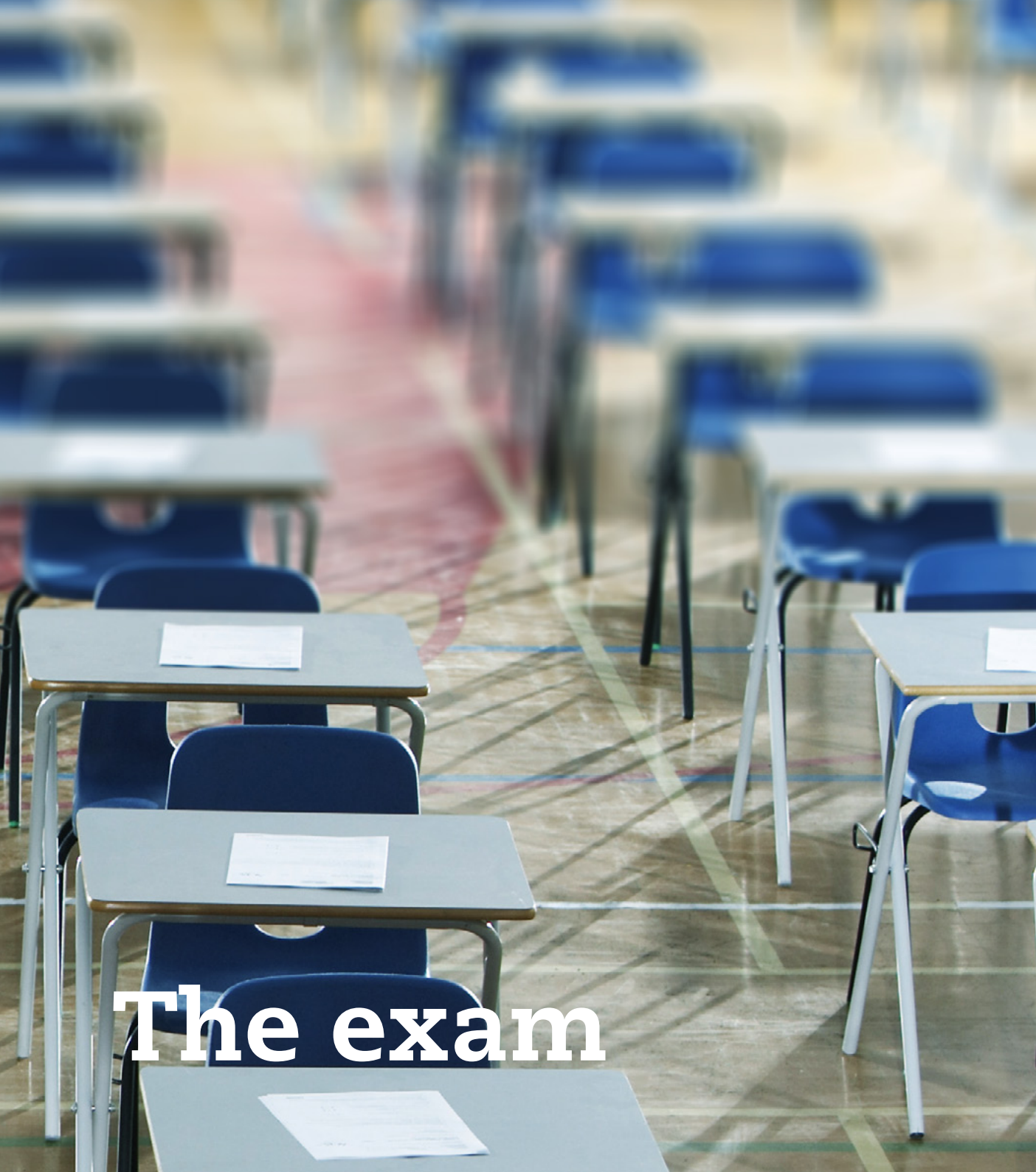
- (c) 2 marks for explanation of stakeholder claims in conflict. 2 marks for evidence of understanding of the Mendelow (power/interest) matrix. 2 marks for assessment of each of the two stakeholders. (8 marks)

”



### Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions or what specific syllabus areas are likely to be tested in which questions, read the [syllabus and study guide](#) again.
- ✓ If you are not sure about how the marks are allocated review the most recent [past exam for P1](#) again.



# The exam

## Your checklist

- ☐ Make sure you are ready to walk into your exam



## The Exam – Tips for success



### Tips for success

**Very few students enjoy taking exams but there are things you can do to make the experience less stressful!**

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for

the exam (black pens, calculator etc).

- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).

- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.

- ✓ Don't forget – if you haven't done it already – now would be a great time to work through the [Professional Ethics module](#).

#### Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good  
Luck!

# Appendix – Links



## Appendix – Links

PAGE	LINK	URL
04	Enter for your exam	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html</a>
04, 11, 16	Approved Content Provider	<a href="http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html">http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html</a>
04	ACCA Learning Community	<a href="https://www.accalearningcommunity.com/">https://www.accalearningcommunity.com/</a>
04	Student Planner App	<a href="http://www.accaglobal.com/gb/en/student/apps.html">http://www.accaglobal.com/gb/en/student/apps.html</a>
04	Exam resource finder	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources.html">http://www.accaglobal.com/gb/en/student/exam-support-resources.html</a>
04	Student section	<a href="http://www.accaglobal.com/gb/en/student.html">http://www.accaglobal.com/gb/en/student.html</a>
04, 17	Professional skills modules	<a href="http://studentvirtuallearn.accaglobal.com/index.php">http://studentvirtuallearn.accaglobal.com/index.php</a>
04, 22	Professional Ethics module	<a href="http://www.accaglobal.com/gb/en/student/ethics/professional-ethics.html">http://www.accaglobal.com/gb/en/student/ethics/professional-ethics.html</a>
07, 16, 20	Past exam for P1	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/past-exam-papers/p1-global-glo-past-exam-papers.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/past-exam-papers/p1-global-glo-past-exam-papers.html</a>
07, 17	Examiner's approach article	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/examiners-approach.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/examiners-approach.html</a>
07, 17	Examiner's approach interview	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/examiners-reports.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/examiners-reports.html</a>
07, 17	Examiner's reports	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/examiners-reports.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/examiners-reports.html</a>
07, 17	Exam technique article: How to earn professional marks	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html</a>
07, 17	Exam technique article: How to tackle exams – a marker's perspective	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html</a>
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