

Think Ahead

ACCA

# Prepare to pass

A guide to help  
you if you are  
studying

Corporate and  
Business Law

**F4**  
(ENG)

# Prepare to pass

Welcome to your guide helping you to study for your F4 (ENG) 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 is applicable for exams from September 2016 to August 2017.

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# Getting started

## Your checklist

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



## Getting started - Tips for success



### Tips for success

We strongly recommend that you buy an [F4 \(ENG\) 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.

You may want to consider attending a face to face or online tuition course with one of ACCA's [Approved Learning Providers](#) for all or part of your studies.

- ✓ The earlier you [enter for your exam](#) the less it costs! Use our [exam planner tool](#) to plan which exam(s) you want to sit and when.

- ✓ 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.

- ✓ 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 F4 specific information as you need it.

#### 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 study periods more often.

- ✓ 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.

- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Provider](#).

## 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
- If possible leave a four 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	REVISION						
Week 10	REVISION						
Week 11	REVISION						
Week 12	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	REVISION						
Week 10	REVISION						
Week 11	REVISION						
Week 12	REVISION AND FINAL PREPARATION						

☐ Evening study period
 ☐ Daytime study period
 ☐ Other commitments

Colour boxes in your preferred highlighter colours.

## Getting started - Get to know your exam

- |   |   |
|---|---|
| □ Review the <a href="#">syllabus and study guide</a> and the <a href="#">examinable documents</a> for F4 | ➤ These give you an understanding of the aims and objectives of the exam, learning outcomes and exam structure as well as a comprehensive list of the documents examinable for the current exam sittings  |
| □ Scan the F4 (ENG) <a href="#">specimen exam</a>   | ➤ The specimen exam provides you with a clear picture of how F4 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  |
| □ Review the <a href="#">examining team's guidance</a>  | ➤ Using these resources 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  |
| □ 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 F4 (ENG) – see some of the most recent comments from your examiner over the page |
| □ Scan the <a href="#">exam technique and syllabus updates articles</a>                                   | ➤ The article answering multiple-choice questions 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 F4 (ENG) (extracts from the examiner's approach article)



### Comments on the general aim of F4

The general aim of F4 remains the development of knowledge and understanding about the general legal framework within which an accountant operates. To that end it is thought necessary to develop an awareness of specific legal areas of central importance to business in general, and to accountants in particular.

It has to be emphasised that F4 does not aim to make candidates into lawyers. For the most part, in a 'real life' context, legal questions will be dealt with by legal professionals. Accountants must be aware, however, of the legal framework within which their legal professionals operate, and indeed which controls their operation, and must be sufficiently sensitive to the fact that certain issues require expert legal advice.



### Comments on the capabilities of F4 syllabus

- Identifying the essential elements of the legal system, including the main sources of law. (It is felt that candidates must have a minimum understanding of the legal framework in order to understand the operation of the substantive law. Now that the Human Rights Act 1998 has bedded into English law it has been decided not to examine it as a substantive topic, although its effect remain pervasive and may arise in a consideration of specific aspects of law.)
- Recognising and applying the appropriate legal rules relating to the law of obligations (both contractual and tortious). (These are the essential legal relationships that people generally enter into, but accountants in particular must be aware of the issues raised. Negligence is felt essential as it is the basis for understanding professional negligence. It should be noted that in terms of tort law attention will be focussed on the essential business-centred torts of passing off and negligence and others, such as the personal torts of nuisance and trespass, have been removed from the syllabus.)
- Explaining and applying the law relating to employment relationships. (This is an important and popular element of the syllabus.)
- Distinguishing between alternative forms and constitutions of business organisations.
- Recognising and comparing types of capital and the financing of companies.
- Describing and explaining how companies are managed, administered, and regulated.
- Recognising the legal implications relating to insolvency law.
- Demonstrating an understanding of various criminal offences that may arise in the operation of businesses.







# 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:

- ✓ BPP Learning Media - page 12
- ✓ Kaplan Publishing - page 13

### 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 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 (if you are using BPP materials) or the practice questions at the end of the text (if you are using Kaplan materials)

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

- ✓ Read / viewed the related ACCA article(s) / video(s) signposted
- ✓ Note that ACCA produces new articles and videos throughout the year and so you should always check the [technical articles](#) page on the website to ensure you have seen all of the related resources

## Learning phase - Tips for success



### Tips for success

- ✓ 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.
- ✓ 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 study plan – 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 BPP Learning Media

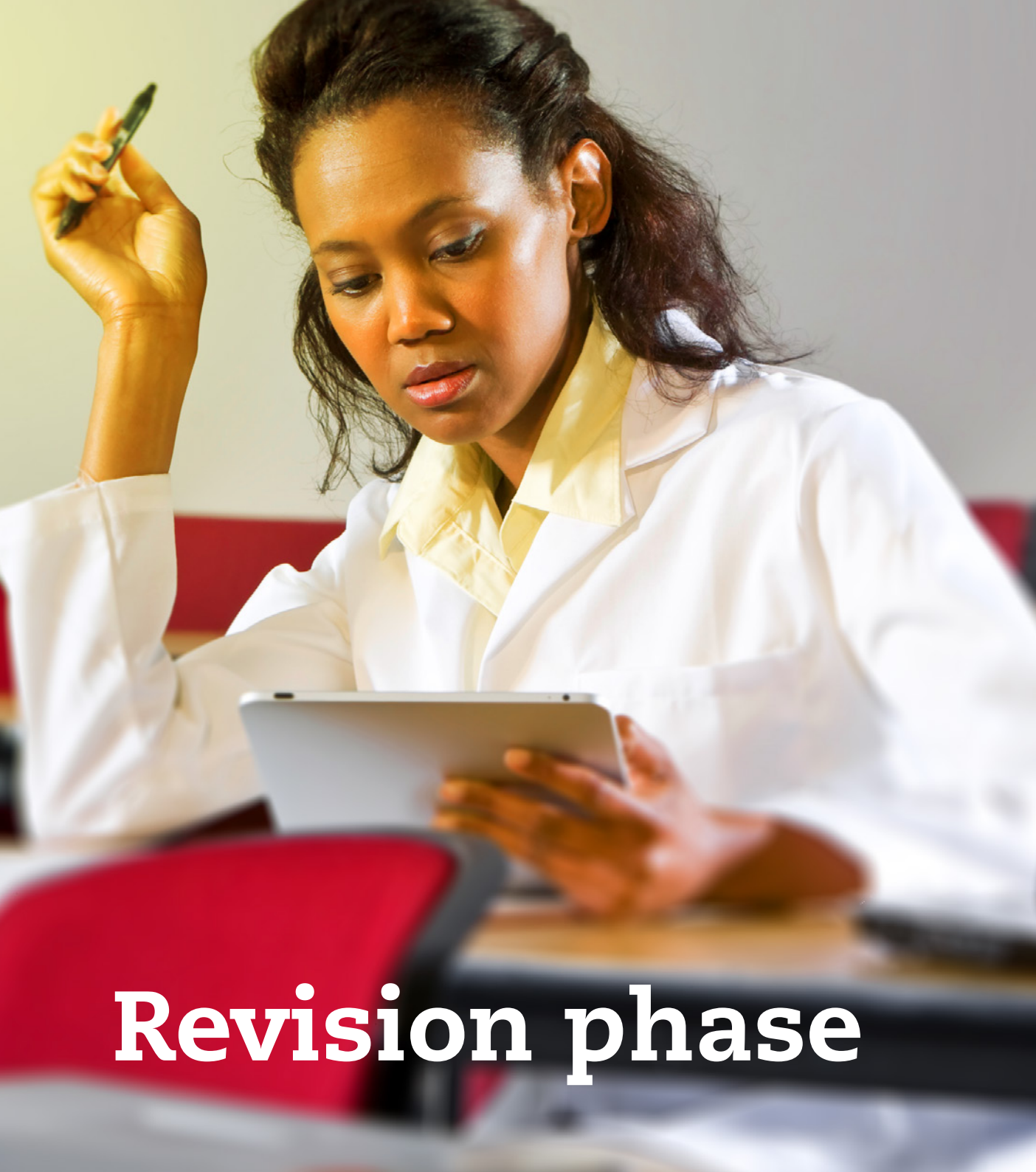
Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction					
1 Business, political and legal systems					
2 International trade, legal regulation and conflict of laws					
3 Court-based adjudication and alternative dispute resolution mechanisms					
4 Contracts for the international sale of goods				• ICC introduces new international commercial terms	
5 Obligations and risks in contracts for international sales					
6 Transportation document and means of payment					
7 Agency law					
8 Partnerships					
9 Corporations and legal personality				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
10 Company formation				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
11 Constitution of a company				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
12 Share capital				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
13 Loan capital				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
14 Capital maintenance and dividend law				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
15 Company directors				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2 • Company Directors Disqualification Act 1986	
16 Other company officers				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
17 Company meetings and resolutions				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
18 Insolvency and administration					
19 Fraudulent and criminal behaviour				• Bribery Act 2010	



# Learning phase - Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction					
1 Essential elements of legal systems					
2 International Commercial Arbitration					
3 International business transactions: formation of the contract				• ICC introduces new international commercial terms	
4 International business transactions: obligations					
5 International business transactions: risk and payment					
6 International business forms – agency					
7 Types of business organisation					
8 Corporations and legal personality				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
9 Capital and financing				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2	
10 Directors				• Companies Act 2006 – part 1 • Companies Act 2006 – part 2 • Company Directors Disqualification Act 1986	
11 Corporate administration					
12 Insolvency					
13 Corporate and fraudulent behaviour				• Bribery Act 2010	





# 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 [specimen exam](#) – 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!

## Revision phase – Key resources

- Review the [examining team's guidance](#) 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
- Read the [exam technique and syllabus updates articles](#) – this time linking into what you have learnt
- 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 F4



### Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posting a question on the ACCA Learning Community – if you found it difficult so will others.
- ✓ Don't miss the [specimen exam](#) – this is a full example of the exam available for both paper and CBE format and replicates the exam environment – attempt in full to time.
- ✓ Think about purchasing a [Practice Test](#) – practice makes perfect and, even better, you get personalised feedback diagrams highlighting your strengths and weaknesses, so you can refine your revision. See the [Practice tests video](#) on the student section of the website for more information on how useful these can be for your revision.

## Revision phase - What the examiner has said about F4 (ENG) (extract from December 2015 examiner's report)



### Comments on Question 20

Here, the question was: In the context of the tort of negligence, the requirement of foreseeability requires which of the following?

- A The type of injury to be reasonably foreseeable
- B The extent of injury to be reasonably foreseeable
- C The particular injury to be reasonably foreseeable
- D Both the extent and type of injury to be reasonably foreseeable (2 marks)

While the structure of this question is perhaps more simple than the previous example, it does relate to the topic area of **tort law, which has a history of being inadequately answered**. In addition it raises a conceptually difficult aspect within that general topic: foreseeability. Nonetheless, just as tort is an essential aspect of the syllabus, so foreseeability is an essential aspect of tort law and one that has to be examined. Once again, those who did not actually know the answer were thrown back

upon their own intuition, but this time the consequence would seem to be that the 'obvious' but wrong answer was option D, which brought together two for the previous options. If one doesn't know the correct answer, and all the first three options appear reasonably plausible, with option C being perhaps the least plausible then the answer that combines the two most plausible options must be the correct answer. That, at least would appear to be the reasoning based the statistical analysis of the question. The correct answer was option A, although only a minority of candidates elected for that option.

The suspicion continues that **candidates may be tempted to skim read questions and answers and simply do not spend sufficient time on thinking about them**. Questions are sometimes more subtle than candidates allow for. One final comment in relation to Section A, and one that supports the above point about time management, is that very few candidates did not answer all of the questions.







# 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 rationale of the **Syllabus and study guide for F4 (ENG)**

Corporate and Business Law is divided into eight areas. The syllabus starts with an introduction to the overall English legal system such as the court system and sources of law. It then leads into the area of the law of obligations including contract and tort, which underpin business transactions generally.

The syllabus then covers a range of specific legal areas relating to various aspects of business of most concern to finance professionals. These are the law relating to employment and the law relating to companies. These laws include the formation and constitution of companies, the financing of companies and types of capital, and the day-to-day management, the administration and regulation of companies and legal aspects of insolvency law.

The final section links back to all the previous areas. This section deals with corporate fraudulent and criminal behaviour.



### An extract from the **F4 (ENG) specimen exam marking guide**

#### Section B

- 5 (a) A full answer distinguishing between fraudulent and wrongful trading is required for both marks to be given.

1 mark for any relevant point made relating to either action.

- (b) 4 marks for a full answer **clearly distinguishing the two types of activity** and correctly applying them.

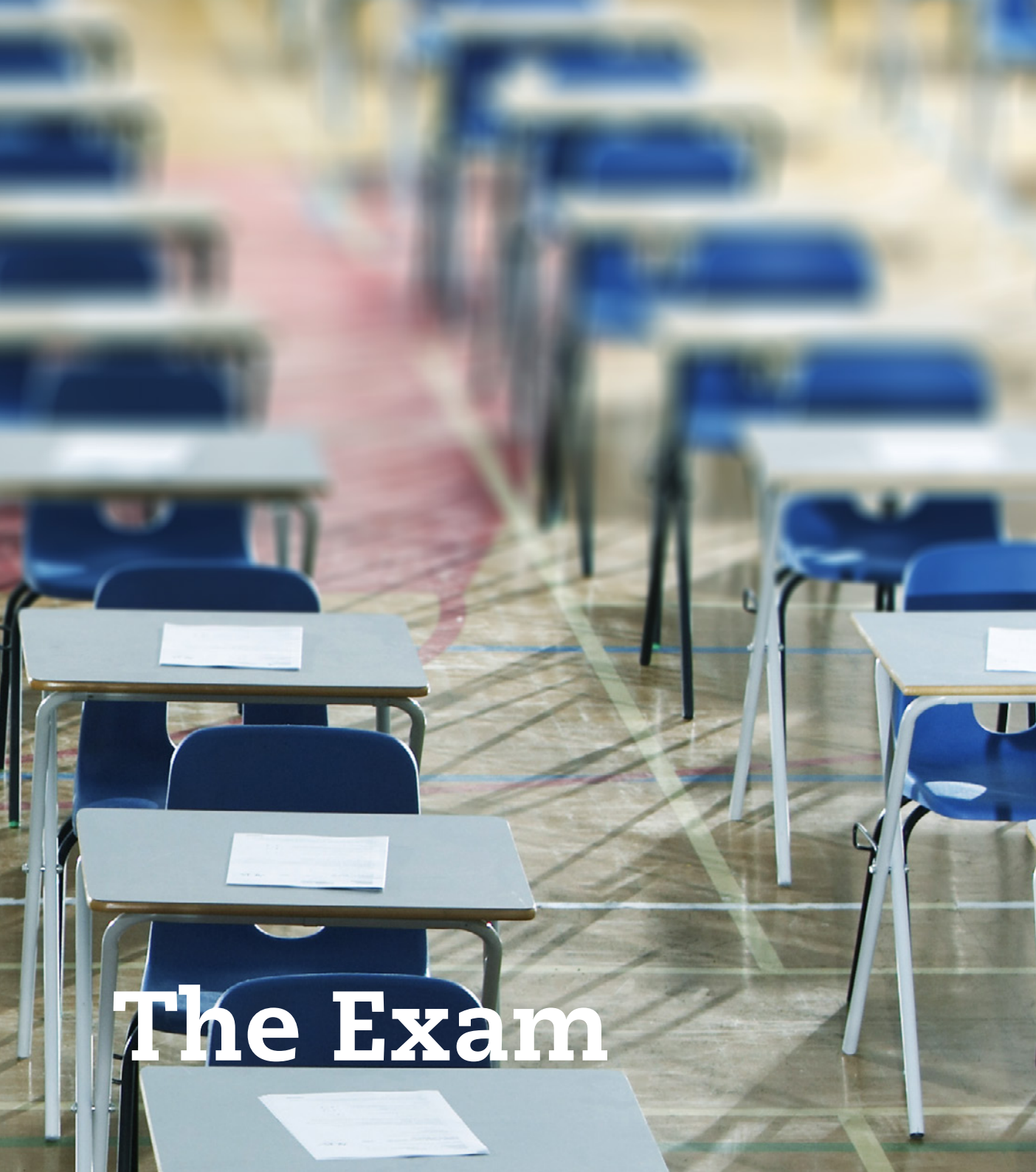
1 mark for any relevant point made relating to either party's action.

1 mark each for correctly stating how each provision will be applied to the parties.



### 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 [specimen exam](#) again.



# The Exam

## Your checklist

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

GETTING  
STARTED

LEARNING  
PHASE

REVISION  
PHASE

FINAL  
PREPARATION

THE EXAM

APPENDIX

## 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 CBE centre (if you have entered for the computer based exam) or exam hall (if you have entered for the paper based exam) is.
- ✓ Plan your route to the CBE centre or 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.

#### Once the exam is over:

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

Good  
Luck!

# Appendix – Links

## Appendix – Links

Page No.	Link	URL
04	F4 (ENG) Approved Content Provider Study Text and Question and Answer Bank	<a href="http://www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc.html">http://www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc.html</a>
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	ACCA Learning Community	<a href="https://www.accalearningcommunity.com/">https://www.accalearningcommunity.com/</a>
04	Exam planner tool	<a href="http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html">http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.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	Approved Learning Provider(s)	<a href="http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html">http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html</a>
04, 11, 15	Approved Content Provider(s)	<a href="http://www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc.html">http://www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc.html</a>
07, 15, 16, 19	Specimen exam	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/specimen-exams/f4-english-eng-specimen-exams.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/specimen-exams/f4-english-eng-specimen-exams.html</a>
07, 16	Examining team's guidance	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/examiners-reports.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/examiners-reports.html</a>
07, 16	Examiner's reports	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/examiners-reports/global.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/examiners-reports/global.html</a>
07, 19	Syllabus and study guide	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/acca-f4-syllabus-study-guide/f4-syllabus-and-study-guide-english-eng.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/acca-f4-syllabus-study-guide/f4-syllabus-and-study-guide-english-eng.html</a>
07, 16	Exam technique and syllabus updates articles	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles.html</a>
10	Technical articles	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles.html</a>
11	PER (Practical Experience Requirement) objectives	<a href="http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html">http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html</a>
12, 13	Companies Act 2006 – part 1	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles/companies-act2006part1.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles/companies-act2006part1.html</a>



## Appendix – Links

Page No.	Link	URL
12, 13	Companies Act 2006 – part 2	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles/companies-act2006part2.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles/companies-act2006part2.html</a>
12, 13	Company Directors Disqualification Act 1986	<a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles/Company-directors.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4/technical-articles/Company-directors.html</a>
12, 13	ICC introduces new International Commercial Terms	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/icc-introduces-new-international-commercial-terms.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/icc-introduces-new-international-commercial-terms.html</a>
12, 13	Bribery Act 2010	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/bribery-act-2010.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/bribery-act-2010.html</a>
16	Practice test	<a href="http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/preparing-for-exams/practice-tests.html">http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/preparing-for-exams/practice-tests.html</a>
16	Study skills articles in Student Accountant	<a href="http://www.accaglobal.com/gb/en/student/sa/study-skills.html">http://www.accaglobal.com/gb/en/student/sa/study-skills.html</a>

