



Think Ahead

ACCA

Prepare to pass

A guide to help
you if you are
studying

Taxation (UK)

F6

Prepare to pass

Welcome to your guide helping you to study for your F6 (UK) 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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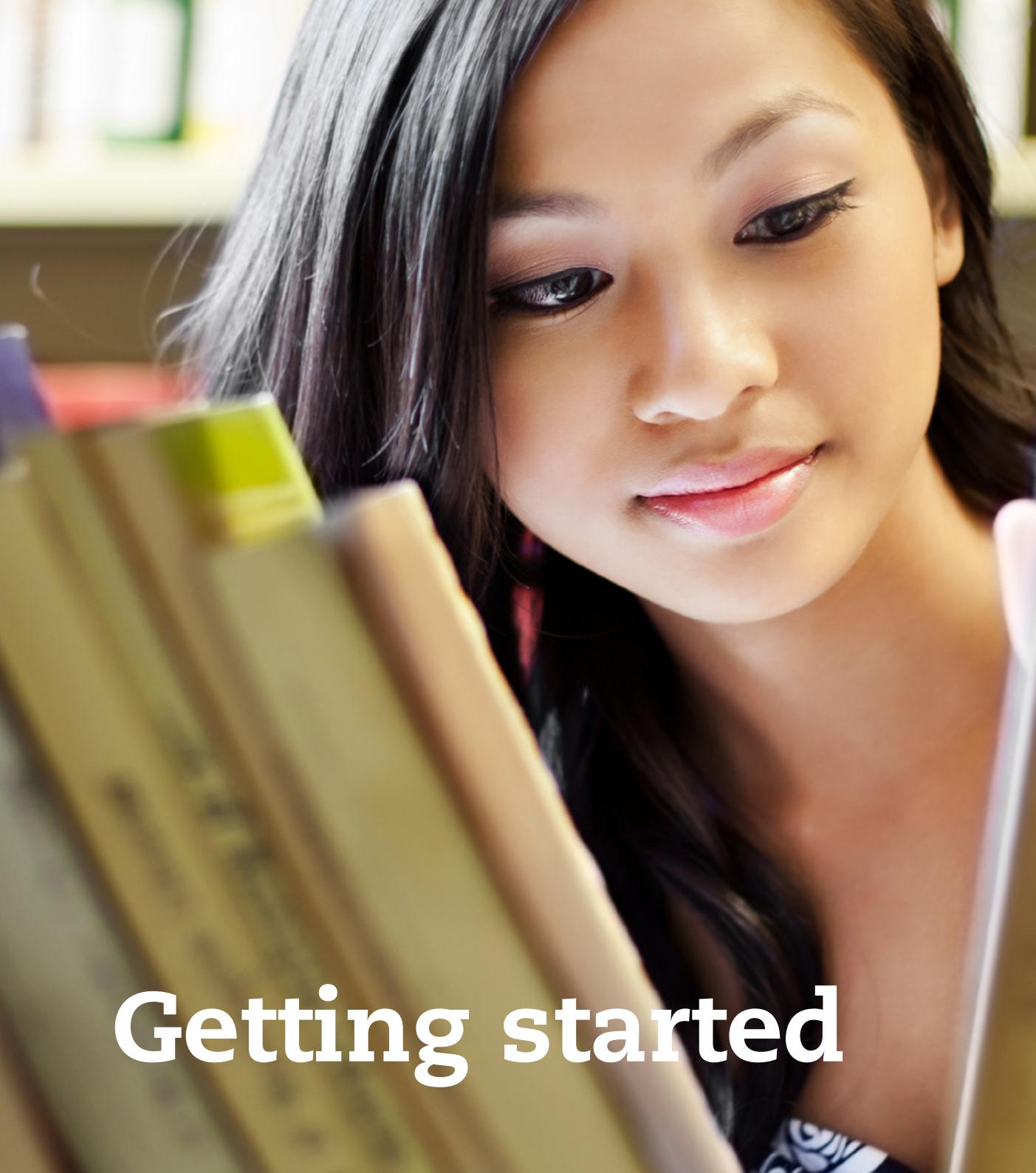
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Stages of study



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 – Tips for success

We strongly recommend that you buy an F6 (UK) [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.



Tips for success

- ✓ 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 F6 (UK) 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, 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

	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

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

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 [syllabus](#) & [study guide](#) and the [examinable documents](#) for F6
 - 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 F6 (UK) [specimen exam](#)
 - The specimen exam provides you with a clear picture of how F6 (UK) 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 [examiner's approach article](#) and listen to the [examiner's approach interview](#)
 - 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 extracts from the examiner's approach article over the page
- Review the [examiner's reports](#) 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 F6 (UK)
- Read the exam technique articles for F6 (UK)
 - The article [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 F6 (UK) (extracts from the examiner's approach article)



Comments on the aim of F6 (UK):

The aim of the paper is to ensure that candidates have an understanding of the tax system, and a knowledge of income tax, national insurance contributions, capital gains tax, inheritance tax, corporation tax and value added tax. The syllabus covers virtually everything dealt with in Paper FTX, the Foundations in Taxation paper as well as some new topics introduced at the Paper F6 level. **The paper provides a solid basis for those candidates who wish to progress to Paper P6 (UK), Advanced Taxation.**

The paper consists of two sections, with all questions within each section being compulsory.



Comments on the Finance Act article:

Candidates sitting Paper F6 (UK), Taxation should read the relevant Finance Act article which is published each year on the ACCA website **as this article is highly relevant to Paper F6 (UK).**

Other technical articles are also available on the ACCA website to assist students in preparing for exams.



Comments on areas frequently examined:

The most important syllabus areas that you can expect to see frequently examined in respect of income tax and chargeable gains are as follows:

Income Tax:

- ✓ Income from employment (in particular, the income assessable, the allowable deductions and benefits).
- ✓ Income from self-employment (in particular, the basis of assessment, the expenditure that is allowable, assessable profits on commencement and cessation, capital allowances and relief for trading losses).
- ✓ Property and investment income (in particular, property business profits, savings income and dividend income).
- ✓ The computation of taxable income and the income tax liability.
- ✓ The self-assessment system.
- ✓ The time limits for the submission of information, claims and payment of tax.

Chargeable Gains:

- ✓ Computation of a person's chargeable gains.
- ✓ Computation of the amount of allowable expenditure for a part disposal.
- ✓ Computation of the chargeable gain when a chattel is disposed of.
- ✓ Computation of the exemption when a principal private residence is disposed of.
- ✓ The share identification rules as they apply to individuals and to companies.
- ✓ The computation of the capital gains tax payable by individuals.
- ✓ Exemptions and reliefs (entrepreneurs' relief, rollover relief and holdover relief for gifts).



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

- ✓ 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

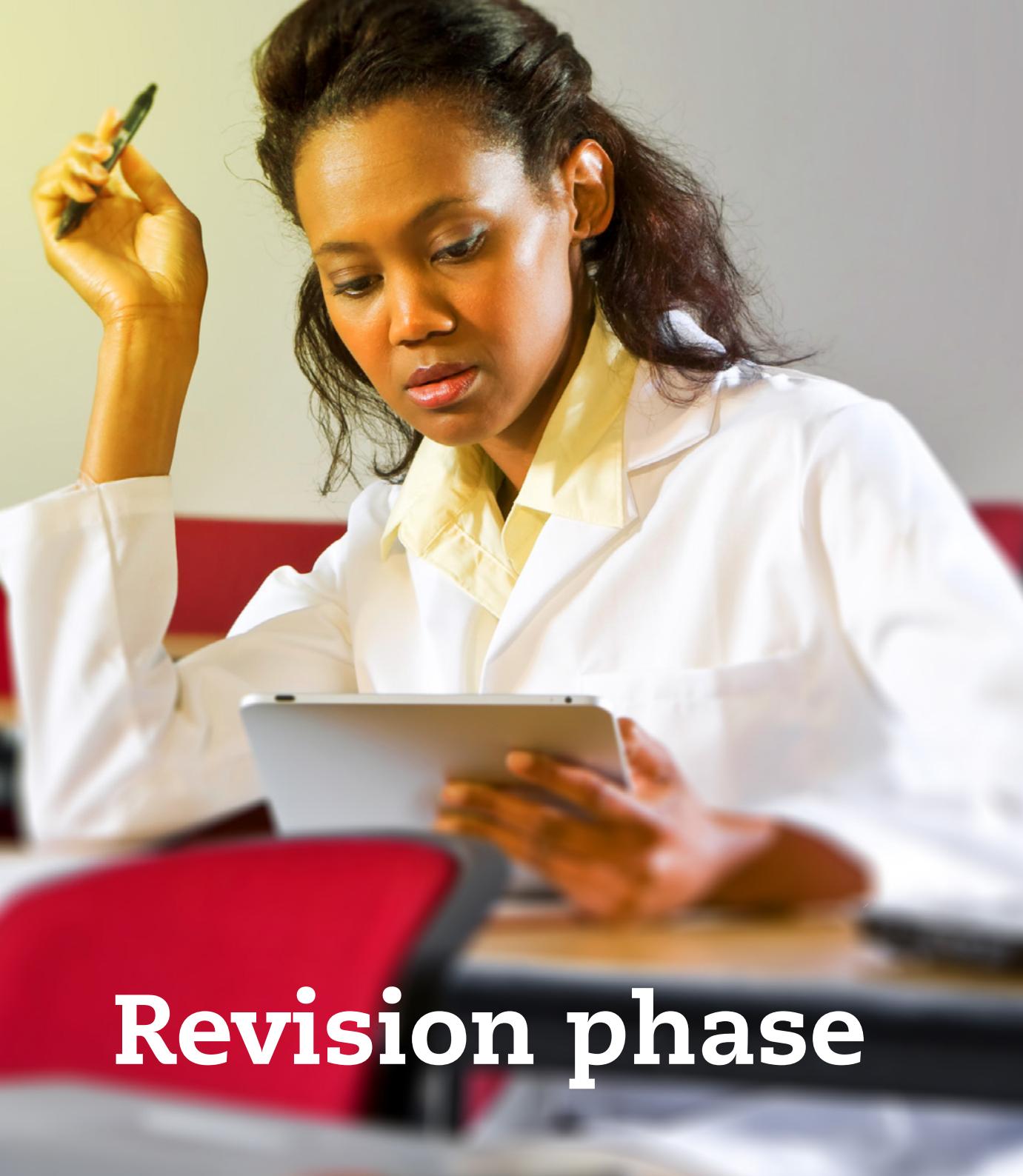
Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				• Finance Act 2014
1 General concepts and principles				
2 Income tax computations				
3 Property and investments income				
4 Employment income				• Benefits • Motor cars
5 Unincorporated traders – assessment and profits				• Adjustment of profit
6 Capital allowances				• Motor cars
7 Unincorporated traders – relief for trading losses				
8 Unincorporated traders – other matters				
9 Capital gains tax – basic principles				• Chargeable gains – part 1
10 Capital gains tax – chattels, land and buildings				• Chargeable gains – part 1
11 Capital gains tax – shares				• Chargeable gains – part 2
12 Capital gains tax – business assets				• Chargeable gains – part 2
13 Corporation tax – the tax computation				
14 Corporation tax – loss reliefs				
15 Corporation tax – groups of companies				• Groups
16 Inheritance tax				• Inheritance tax – part 1 • Inheritance tax – part 2
17 National insurance, PAYE and self-assessment				
18 Tax compliance				
19 Value added tax				• Value added tax – part 1 • Value added tax – part 2

Learning phase – Control sheet for BPP Learning Media

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				• Finance Act 2014
1 Introduction to the UK tax system				
2 Computing taxable income				
3 Computing the income tax liability				
4 Employment income				
5 Taxable and exempt benefits. The PAYE system				• Benefits • Motor cars
6 Pensions				
7 Property income				
8 Computing trading income				• Adjustment of profit
9 Capital allowances				• Motor cars
10 Assessable trading income				
11 Trading losses				
12 Partnerships and limited liability partnerships				
13 National insurance contributions				
14 Computing chargeable gains				• Chargeable gains – part 1
15 Chattels and the principal private residence exemption				• Chargeable gains – part 1
16 Business reliefs				• Chargeable gains – part 1 • Chargeable gains – part 2
17 Shares and securities				• Chargeable gains – part 2
18 Self assessment and payment of tax by individuals				
19 Inheritance tax: scope and transfers of value				• Inheritance tax – part 1 • Inheritance tax – part 2
20 Computing taxable total profits				
21 Computing the corporation tax liability				
22 Chargeable gains for companies				• Chargeable gains – part 2
23 Losses				
24 Groups				• Groups
25 Self assessment and payment of tax by companies				
26 An introduction to VAT				• Value added tax – part 1
27 Further aspects of VAT				• Value added tax – part 2

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				• Finance Act 2014
1 The UK tax system				
2 Basic income tax computation				
3 Property and investment income				
4 Employment income				• Benefits • Motor cars
5 Income from self-employment				• Adjustment of profit
6 Capital allowances: Plant and machinery				• Motor cars
7 Sole traders: Basis of assessment				
8 Partnerships				
9 Trading losses for individuals				
10 Pensions				
11 National insurance				
12 Tax administration for individuals				
13 Computation of gains and tax payable				• Chargeable gains – part 1
14 Computation of gains: Special rules				• Chargeable gains – part 1
15 CGT: Shares and securities for individuals				• Chargeable gains – part 2
16 CGT: Reliefs for individuals				• Chargeable gains – part 1 • Chargeable gains – part 2
17 Inheritance tax				• Inheritance tax – part 1 • Inheritance tax – part 2
18 Introduction to corporation tax				
19 Taxable total profits				
20 Chargeable gains for companies				• Chargeable gains – part 2
21 Losses for companies				
22 Groups of companies				• Groups
23 Tax administration for a company				
24 VAT: Outline				• Value added tax – part 1
25 VAT: Administration and overseas aspects				• Value added tax – part 2



Revision phase

GETTING
STARTED

LEARNING
PHASE

REVISION
PHASE

FINAL
PREPARATION

THE EXAM

APPENDIX
– LINKS

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!
- ✓ 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 – [Gaining the easy marks](#) and [Gaining the harder marks](#) which will give you some real pointers in terms of exam technique
- Read the exam technique article [Multiple-choice questions](#) 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 F6 (UK)



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.

Revision phase – What the examiner has said about F6 (UK) (extract from the December 2014 examiner's report)



Comments on Question 5:

This 15-mark question involved Tobias, who had recently inherited the residue of his aunt Mildred's estate. He was going to use some of his inheritance to make an additional personal pension contribution, some to make a gift to his daughter when she got married, and also to invest the maximum possible amounts into ISAs.

Part (a) for 7 marks required a calculation of the amount of inheritance that Tobias would have received from his aunt Mildred's estate, taking into account the inheritance tax that would have been payable. This section was well answered, although quite a few candidates did not appreciate that the claim for a deceased spouse's unused nil rate band is based on the current value rather than the value at the time of death.

Part (b) for 3 marks required candidates to advise Tobias of the maximum amount of additional gross personal pension contribution that he was permitted to make for the tax year 2013-14, and how much of this maximum contribution would qualify for tax relief. Although many candidates correctly identified the amount of available annual allowances, very few appreciated that contributions up to the level of relevant earnings would actually qualify for tax relief, and that there is no maximum limit to the amount of additional personal pension contribution which can actually be made.

Part (c) for 3 marks required candidates to explain the inheritance tax implications if Tobias made a cash gift of £100,000 to his daughter when she got married. **This section was generally answered very well, although few candidates appreciated that even though no inheritance tax would be payable in respect of the potentially exempt transfer (PET), the PET would then reduce the amount of nil rate band available against the death estate.**

Part (d) for 2 marks required candidates to advise Tobias as to what options he had as regards making full use of his ISA limits for the tax year 2013-14. Tobias had already invested £2,400 into a cash ISA during this tax year, having previously invested £3,200 into a cash ISA during the tax year 2012-13. Given that the investment limits are given in the rates and allowances, this section was not answered as well as might have been expected. The prior year investment was often included in the calculations, and many candidates did not differentiate between the two types of ISA in their answers.





Final preparation

GETTING
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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 F6 (UK)

The syllabus is assessed by a three-hour paper-based examination. The paper will be predominantly computational and all questions are compulsory.

Section A of the exam comprises 15 multiple choice questions of 2 marks each.

Section B of the exam comprises four 10 mark questions and two 15 mark questions.

The two 15 mark questions will focus on income tax (syllabus area B) and corporation tax (syllabus area E).

The section A questions and the other questions in section B can cover any areas of the syllabus.



An extract from the F6 (UK) specimen exam marking guide

Section B Question 5

Working 3 – Capital allowances	Motor car (£)	Allowances	Marks
Addition	18,750		0.5
WDA – 8% x 4/12	(500) x 60%	300	1.5
WDV carried forward	18,250		

Tutorial note: The partnership's motor car has CO₂ emissions over 130 grams per kilometre and therefore qualifies for writing down allowances at the rate of 8%.

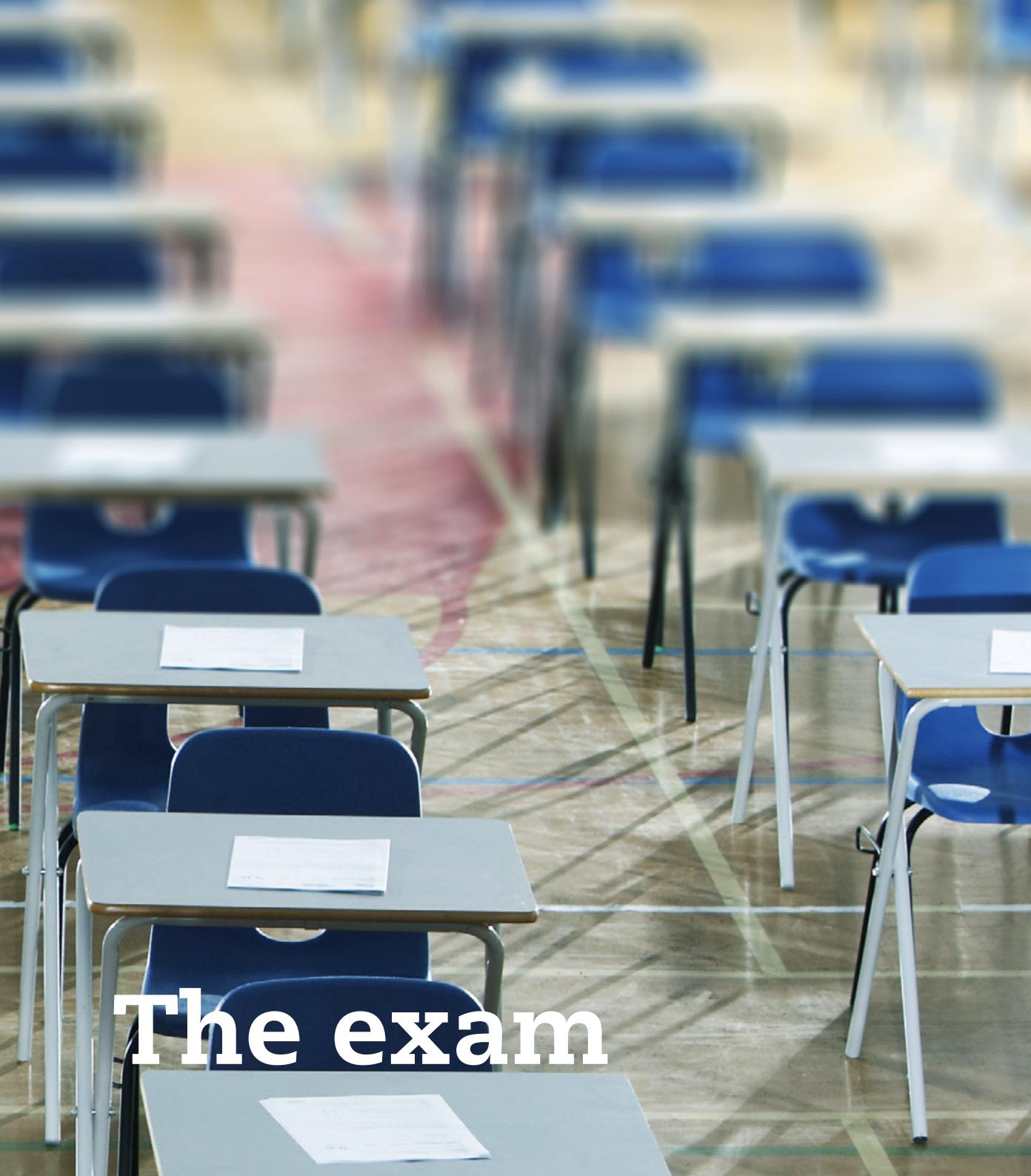


Tips for success

- ✓ 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

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).

- ✓ 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 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!).

Once the exam is over:

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

Good
Luck!

Appendix – Links

Appendix – Links

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04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
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07, 17	Examiner's approach article	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles/examiner-s-approach-to-paper-f6-uk-.html
07, 17	Examiner's approach video	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examiners-reports/united-kingdom.html
07, 17	Exam technique – Multiple-choice questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/mcq-dec14
11	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html
12, 13, 14	Finance Act 2014	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/finance-act-2014.html
12, 13, 14	Benefits	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/benefits-2015.html
12, 13, 14	Chargeable gains – part 1	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/gains1-2015.html
12, 13, 14	Chargeable gains – part 2	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/gains2-2015.html

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12, 13, 14	Inheritance tax – part 2	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/iht2-2015.html
12, 13, 14	Motor cars	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/cars-2015.html
12, 13, 14	Value added tax – part 1	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f6/technical-articles/vat1-2015.html
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17	Study skills articles in Student Accountant	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/sa.html