

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 exams for September and December 2016 and March and June 2017.

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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

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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.

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 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.
- ✓ 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](#).

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.

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 and which exam sitting(s) you are focusing on
- 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 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 [syllabus and study guide](#) ➤ This gives you an understanding of the aims and objectives of the exam, learning outcomes and exam structure

- Scan the most recent [past exam for P1](#) ➤ 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

- Review the [examining team's guidance](#) ➤ 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 – see an extract 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 P1

- Read the exam technique articles for P1 ➤ The articles – [How to earn professional marks](#), [How to tackle exams - a marker's perspective](#), [Passing the Professional level papers](#) and [Professional marks](#) – 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:

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 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(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

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 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 Becker Professional Education

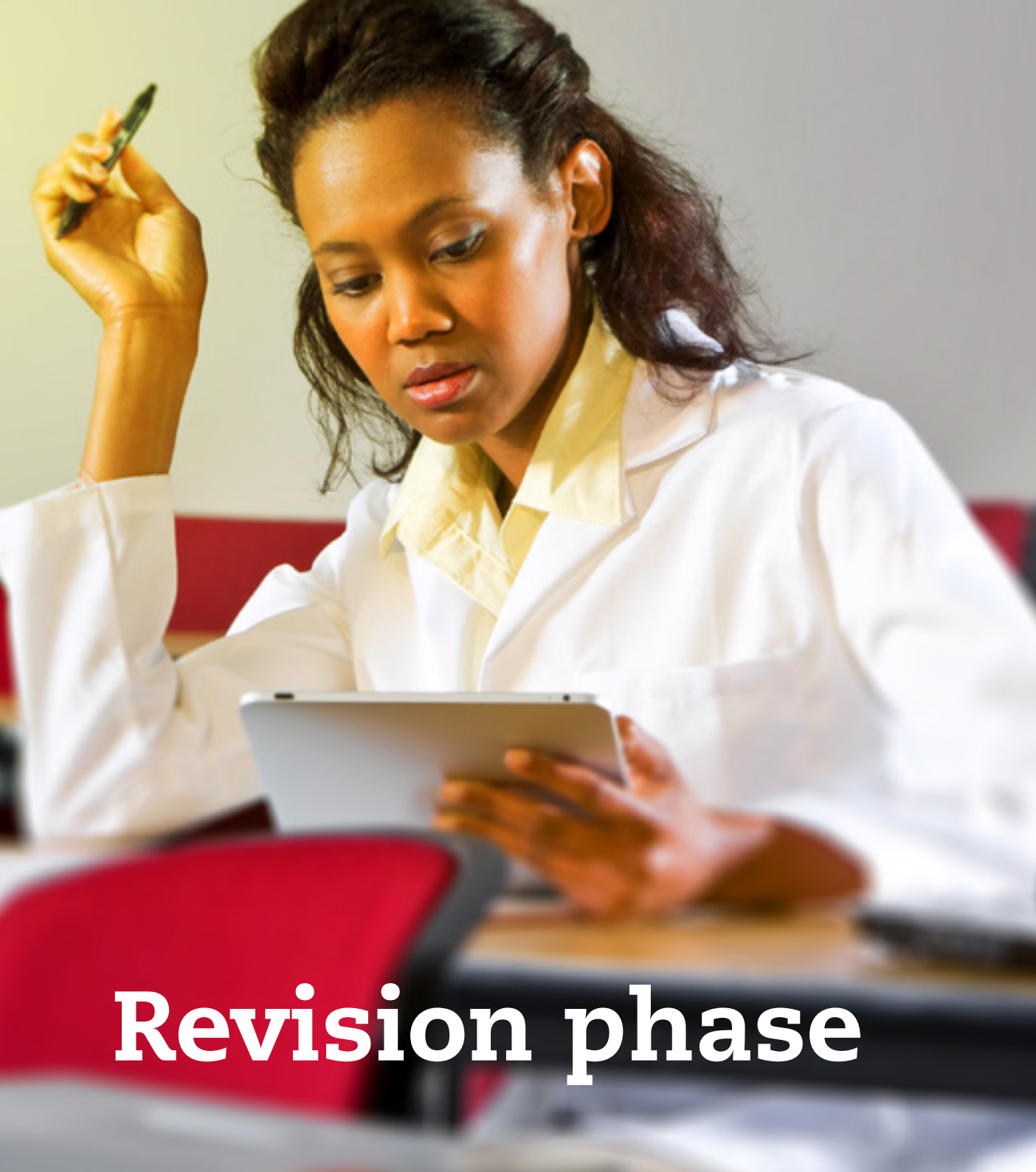
Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 Scope of governance				<ul style="list-style-type: none"> Public sector governance – part 1 Public sector governance – part 2 Independence as a concept in corporate governance 'Non-corporate'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

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

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



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 [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
- 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](#), [Digest the news](#) and [Professional marks - the difference between a pass and a fail](#) 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 posting 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 (extract from the December 2015 examiner's report)

“ Comments on Question 1:

The case in question 1 was about Aquubi. It is involved in mining and minerals processing, and to some, it is considered by some to be a 'dirty company' because of its performance after it has completed mineworkings. With a mixed reputation, Aquubi is often spoken of favourably and sometimes unfavourably.

Question 1 (a) concerned two tier boards and. Some candidates defined the terms one-tier and two-tier, but then made little progress on discussing the disadvantages of a two-tier board to Aquubi's shareholders. **A common response was to discuss the advantages and disadvantages of two-tier boards, but then make little progress on the other parts of the question.**

Part (b) was related to diversity and diversity targets on boards. A common response was to define the term 'diversity' but then to make less progress on the difficulties which Aquubi might encounter. In fact **the case mentions several issues**, including the fact that it is in an outlying region, and is in an area of relatively homogeneous ethnicity. The case also mentions that it has had trouble recruiting to the board, all of which make for difficulty with meeting the diversity target.

Part (c) was concerned with the roles of Aquubi's risk committee and about strategies to manage the risks faced. Most candidates made a good attempt at mentioning the roles of the risk committee (risk identification, keeping a risk register,

assessing risk, reporting on risks, monitoring risk, devising risk strategies, etc). **The choice of the risk accept strategy (it was a reputational and environmental risk) was less well dealt with, with answers often being descriptive of the situation rather than dealing with the issues.** There were, however, some excellent answers to this question, so I do not want to portray a negative impression of this question.

Part (d) contained two parts, and it was meant to be written in form of an article, by Susan Konstantis for the magazine Investors in companies. Part (d) contained two challenges. Part (i) asked about one-year contracts, which have just been introduced by some stock exchanges as listing rules. It asked for a critical evaluation of this proposal. Most were able to define one-year contracts for directors, **but fewer were able to critically evaluate the proposal**, although there were some excellent answers to this part.

Part (ii) was concerned with the 'comply or explain', principle. Some candidates explained what a 'comply or explain' statement was in terms of principles-based jurisdictions, but fewer were able to form a meaningful assessment of the company or explain statement included in the case. **Four professional marks were offered** for the form of the answer in part (d). The model answer was probably 2 out of 4 for, which was disappointing.

”



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 exam will be structured in two sections. Section A will be based on a case study style question comprising a compulsory 50 mark question, with requirements based on several parts with all parts relating to the same case information. The case study will usually assess a range of subject areas across the syllabus and will require the candidate to demonstrate high level capabilities to evaluate, relate and apply the information in the case study to several of the requirements.

Section B comprises three questions of 25 marks each, of which candidates must answer two. These questions will be more likely to assess a range of discrete subject areas from the main syllabus section headings, but may require application, evaluation and the synthesis of information contained within short scenarios in which some requirements may need to be contextualised.

”

“ An extract from the P1 June 2015 exam marking guide

Question 2

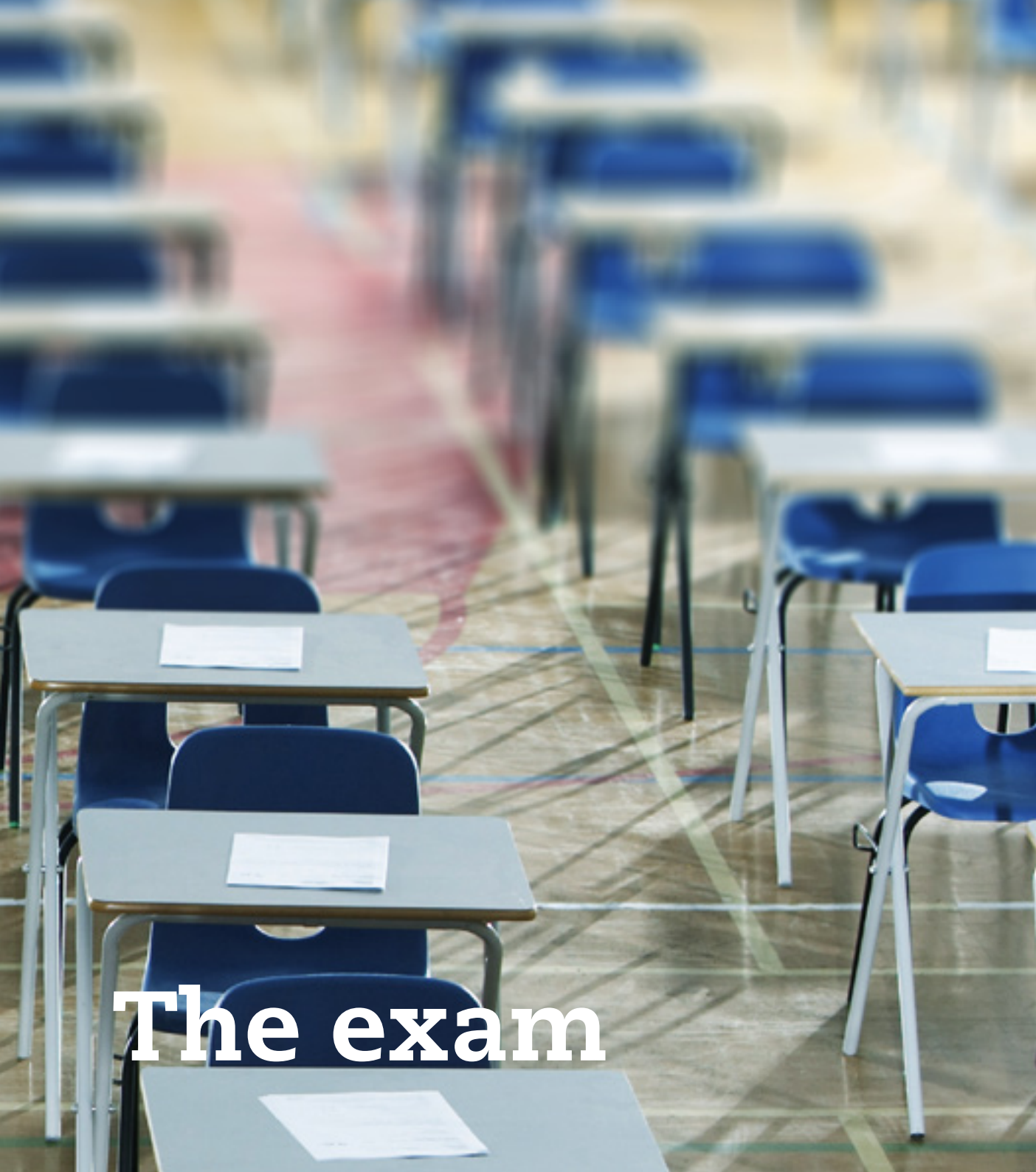
- (a) Up to 3 marks for distinguishing between private and institutional. 2 marks for each relevant point on agency issues. (7 marks)
- (b) Up to 2 marks each for explanation of CSR strategy and strategic CSR to a maximum of 4 marks. Up to 2 marks for each relevant argument. (10 marks)
- (c) 2 marks 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!

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04	Exam planner tool	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html
04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
04	Student section	http://www.accaglobal.com/gb/en/student.html
04	Approved Learning Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html
04, 11, 16	Approved Content Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
04, 17	Professional skills modules	http://studentvirtualearn.accaglobal.com/index.php
07, 16, 20	Past exam for P1	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
07, 17	Examining team's guidance	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/examiners-reports.html
07, 17	Examiner's reports	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/examiners-reports.html
07, 17	Exam technique article: How to earn professional marks	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/professional-marks.html
07, 17	Exam technique article: How to tackle exams – a marker's perspective	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/tackling-exams.html
07, 17	Exam technique article: Passing the professional level papers	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/passing-the-professional-level-papers.html
07, 17	Exam technique article: Professional marks	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html
07, 20	Syllabus and study guide	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/syllabus-study-guide.html
10	Technical articles	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html
11	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html
11, 22	Professional Ethics module	http://www.accaglobal.com/gb/en/student/ethics/professional-ethics.html

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12, 13, 14	The integrated report framework	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p2/technical-articles/iirc-framework.html
12, 13, 14	Public sector governance – part 1	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/public-sector-governance--part-1.html
12, 13, 14	Public sector governance – part 2	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/public-sector-governance--part-2.html
12, 13, 14	Diversifying the board – a step towards better governance	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/diversifying-the-board--a-step-towards-better-governance.html
12, 13, 14	Environmental accounting and reporting	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/environmental-accounting-and-reporting.html
12, 13, 14	COSO's enterprise risk management framework	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/coso-enterprise-risk-management-framework-part-1.html
12, 13, 14	Internal audit	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/internal-audit.html
12, 13, 14	Independence as a concept in corporate governance	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/independence-as-a-concept-in-corporate-governance.html
12, 13, 14	'Non-corporate' corporate governance	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/non-corporate-corporate-governance.html
12, 13, 14	Corporate governance – external and internal actors	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/corporate-governance.html
12, 13, 14	Strategic and operational risks	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/strategic-operational-risks.html
12, 13, 14	Rules, principles and Sarbanes-Oxley	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/rules-principles-sarbanesoxley.html
12, 13, 14	Ethical decision making	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/ethical-decision-making.html
12, 13, 14	All about stakeholders – part 1	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/stakeholders-part1.html
12, 13, 14	All about stakeholders – part 2	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/stakeholders-part2.html
12, 13, 14	Study support video: Ethical theories kept simple	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html
12, 13, 14	Study support video: Focus on risk	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html
12, 13, 14	Risk and environmental auditing	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles/risk-and-environmental-auditing.html

Appendix – Links

PAGE	LINK	URL
17	Study support video: Answering P1 questions on corporate governance	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html
17	Study support video: Digest the news	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html
17	Study support video: Professional marks - the difference between a pass and a fail	http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html
17	Study skills articles in Student Accountant	http://www.accaglobal.com/gb/en/student/sa/study-skills.html

