

# SBR Study support guide

▪ Plan ▪ Prepare ▪ Pass

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Strategic Business Reporting

# ▪ Plan ▪ Prepare ▪ Pass

Welcome to your guide helping you to study for your Strategic Business Reporting exam

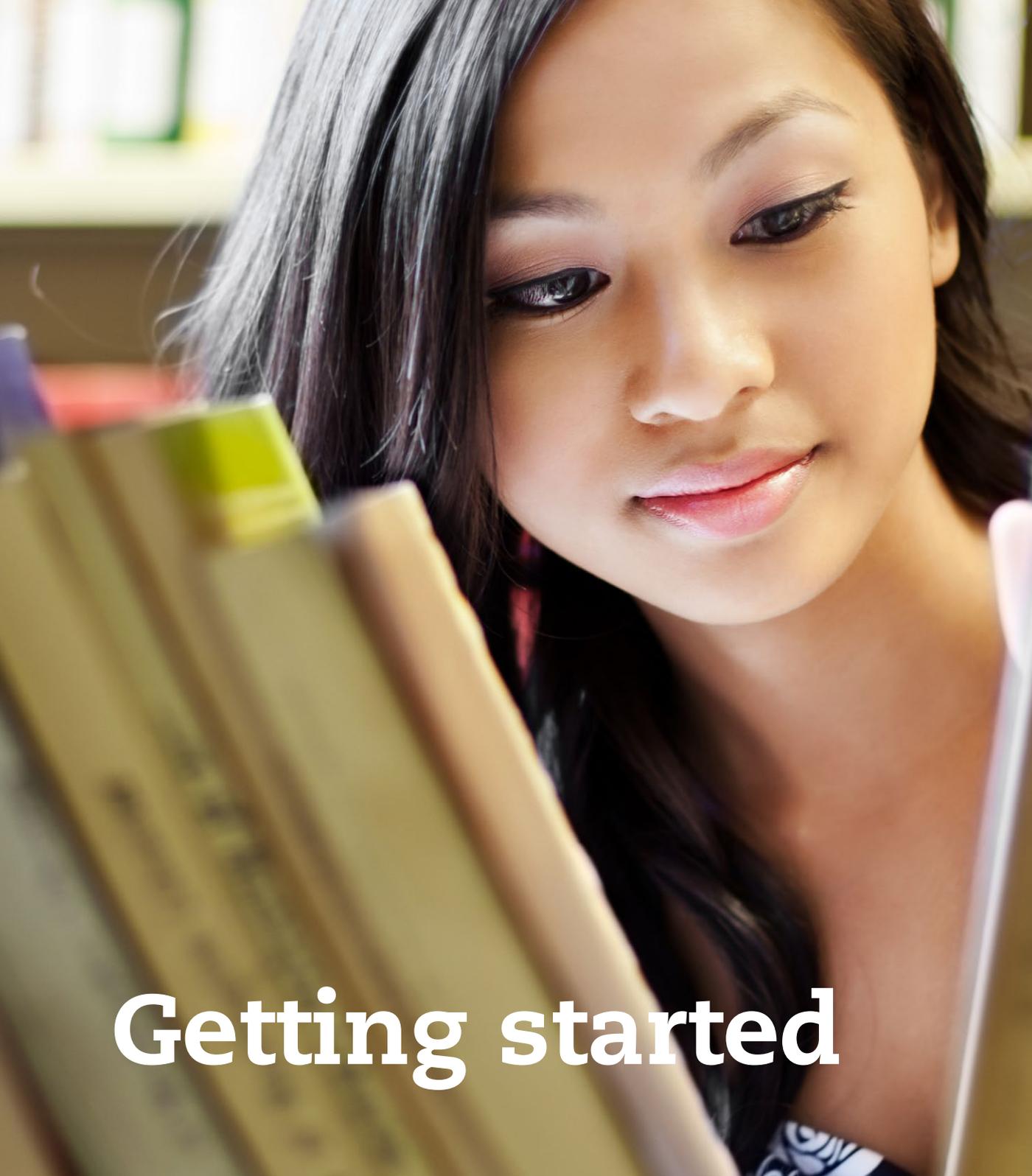
## Why use this guide?

- ✓ 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 2018 and March and June 2019.

## Sections

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# Getting started

## Your checklist

- Enter for your exam
- Complete the Ethics and Professional Skills module
- Consider booking tuition with an Approved Learning Partner
- 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 [SBR 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 Partner](#) for all or part of your studies.



**Students who use approved content materials are more likely to pass than those who don't.**



### Tips for success

- ✓ 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.
- ✓ Work through the [Ethics and Professional Skills module](#) either before you start, or alongside your studies. These modules give you insight into professional skills that you can apply in your exam and in the workplace.
- ✓ 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 [study support 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 SBR specific information as you need it.
- ✓ If you think you could benefit from building your English language skills to help you succeed in your exam take a look at the [BPP English Language support for ACCA](#) which is a free online programme specifically designed to support you through your exams.

#### Exempt from FR?

- ✓ Make sure you have the assumed knowledge needed from [SBR syllabus and study guide](#).
- ✓ Make sure you understand how your assumed knowledge from previous studies links to SBR by reading the article [Stepping up from FR to SBR](#).
- ✓ If you feel your knowledge is lacking, consider buying an [FR Approved Content Provider](#) study text to refresh your understanding.

## 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 page 7
- 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 – Draw up your study plan



### Tips for success

#### When drawing up your study plan

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

**Students who use ACCA's learning support resources achieve higher pass rates than those who don't.**

# 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 |         |           |          |        |          |        |

Evening study period

Daytime study period

Other commitments

Colour boxes in your preferred highlighter colours.

## Getting started – Get to know your exam

- Review the [syllabus and study guide](#) and the [examinable documents](#) for SBR
  - 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

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- Scan the [Specimen exams for SBR](#)
  - The specimen exams provide you with a clear picture of how SBR 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

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- 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 extracts from the examiner's approach article over the page

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- Read the [Stepping up from FR article](#)
  - This article will help you to understand how your previous studies link to SBR and how to make the step up to SBR as easy as possible.

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- Read the exam technique articles for SBR
  - The articles – [Exam Techniques for Success](#) and [Read the Mind of an SBR marker](#) – 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 SBR (extracts from the examiner's approach article)



### Comments on exam level and requirements:

The study guide outlines the level of understanding required by students and the verbs used in this document imply a high level of understanding of the subject matter. They include the ability to appraise, assess, critically discuss, apply knowledge and evaluate. In addition, verbs such as prepare and explain are also used. Thus, the examination requires some calculation and explanation of accounting standards but the majority of the examination requires the application of that knowledge and understanding. Questions will be based upon corporate reports of which a deep understanding is required. Therefore, candidates will not be able to successfully answer SBR questions by rote learning and reproducing textbook answers. Thus, candidates who read around the subject, think critically about the information and relate it to practical examples will be rewarded in this examination.

Overall, candidates will have to demonstrate a range of skills and abilities, which include relating accounting issues to relevant concepts and practical situations. Besides the specific technical knowledge relating to group financial statements, the examination will require candidates to exercise professional and ethical judgement. There will be a requirement to adopt a stakeholder / investor focus in answering some questions, which may involve the discussion of specific aspects of the financial statements or the supplementary information disclosed by entities or issues faced by investors in the understanding of those corporate reports.



### Comments on the conceptual framework:

To pass this exam, candidates require an in-depth knowledge of the Conceptual Framework which sets out the concepts upon which International Financial Reporting Standards (IFRS) are based. Therefore candidates should be able to discuss the consistency of the Framework (and the proposed Framework) with each IFRS that is examined. IFRSs can be understood by comparing their principles with those set out in the Conceptual Framework and this approach should be used to answer SBR questions. The integrated reporting framework also creates the foundations for a new reporting model and questions will be asked on its contribution to corporate reporting.





# 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



**Students who use ACCA's learning support resources achieve higher exam scores than those who don't.**



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

- ✓ BPP Learning Media – page 13 and 14
- ✓ Kaplan Publishing – page 15 and 16

**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 – 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

- ✓ 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.
- ✓ Visit the [ACCA Learning Community](#) regularly to view new video content and to join online study events.
- ✓ Keep an eye on [Student Accountant](#) for any relevant articles.
- ✓ 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 look at the published annual reports of real life companies and use this to help bring your studies to life by linking your learning into what you are reading.



**Students who use approved content materials are more likely to pass than those who don't.**



## Learning phase – Control sheet for BPP Learning Media

| Chapter  | Content | Quiz/Test | Questions | ACCA related resources   |
|--|---------|-----------|-----------|--|
| ✓ tick the boxes below when complete                                 |         |           |           |  |
| Introduction   |         |           |           |  |
| 1 The financial reporting framework                                  |         |           |           | <ul style="list-style-type: none"> <li>• IASB's conceptual framework for financial reporting</li> <li>• Revenue revisited – parts 1 and 2</li> <li>• Measurement</li> <li>• Concepts of profit or loss and other comprehensive income</li> <li>• Profit, loss and OCI</li> </ul>   |
| 2 Professional and ethical duty of the accountant                    |         |           |           |  |
| 3 Non-current assets   |         |           |           | <ul style="list-style-type: none"> <li>• IFRS 13, Fair value measurement</li> <li>• Impairment of goodwill</li> </ul>  |
| 4 Employee benefits  |         |           |           |  |
| 5 Provisions, contingencies and events after the reporting period    |         |           |           |  |
| 6 Income taxes   |         |           |           | <ul style="list-style-type: none"> <li>• Deferred tax</li> </ul>   |
| 7 Financial instruments  |         |           |           | <ul style="list-style-type: none"> <li>• What is a financial instrument? – part 1</li> <li>• What is a financial instrument? – part 2</li> <li>• IFRS 9 Financial instruments</li> <li>• When does debt seem to be equity</li> <li>• The definition and disclosure of capital</li> <li>• Impairment of financial assets</li> </ul> |
| 8 Leases   |         |           |           |  |
| 9 Share-based payment  |         |           |           | <ul style="list-style-type: none"> <li>• IFRS 2, share-based payment</li> </ul>  |
| 10 Basic groups  |         |           |           | <ul style="list-style-type: none"> <li>• Impairment of goodwill</li> <li>• Objective business combinations – IFRS 3 (revised)</li> </ul>   |
| 11 Changes in group structures – acquisitions                        |         |           |           | <ul style="list-style-type: none"> <li>• Objective business combinations – IFRS 3 (revised)</li> </ul>   |
| 12 Changes in group structures – disposals and group reorganisations |         |           |           | <ul style="list-style-type: none"> <li>• Objective business combinations – IFRS 3 (revised)</li> </ul>   |
| 13 Non-current assets held for sale and discontinued operations      |         |           |           |  |
| 14 Joint arrangements and group disclosures                          |         |           |           |  |
| 15 Foreign currency transactions and entities                        |         |           |           |  |
| 16 Group statements of cash flows                                    |         |           |           |  |

## Learning phase – Control sheet for BPP Learning Media (continued)

| Chapter | Content   | Quiz/Test | Questions | ACCA related resources  |
|---------|---|-----------|-----------|---|
|         | ✓ tick the boxes below when complete                      |           |           |   |
| 17      | Interpret financial statements for different stakeholders |           |           | <ul style="list-style-type: none"> <li>• Giving investors what they need</li> <li>• The Integrated Report Framework</li> <li>• Bin the clutter</li> </ul> |
| 18      | Reporting implications of small and medium-sized entities |           |           | <ul style="list-style-type: none"> <li>• IFRS for SMEs</li> </ul>   |
| 19      | The impact of changes in accounting regulation            |           |           |   |

The [technical articles](#) are on the ACCA website.

# Learning phase – Control sheet for Kaplan Publishing

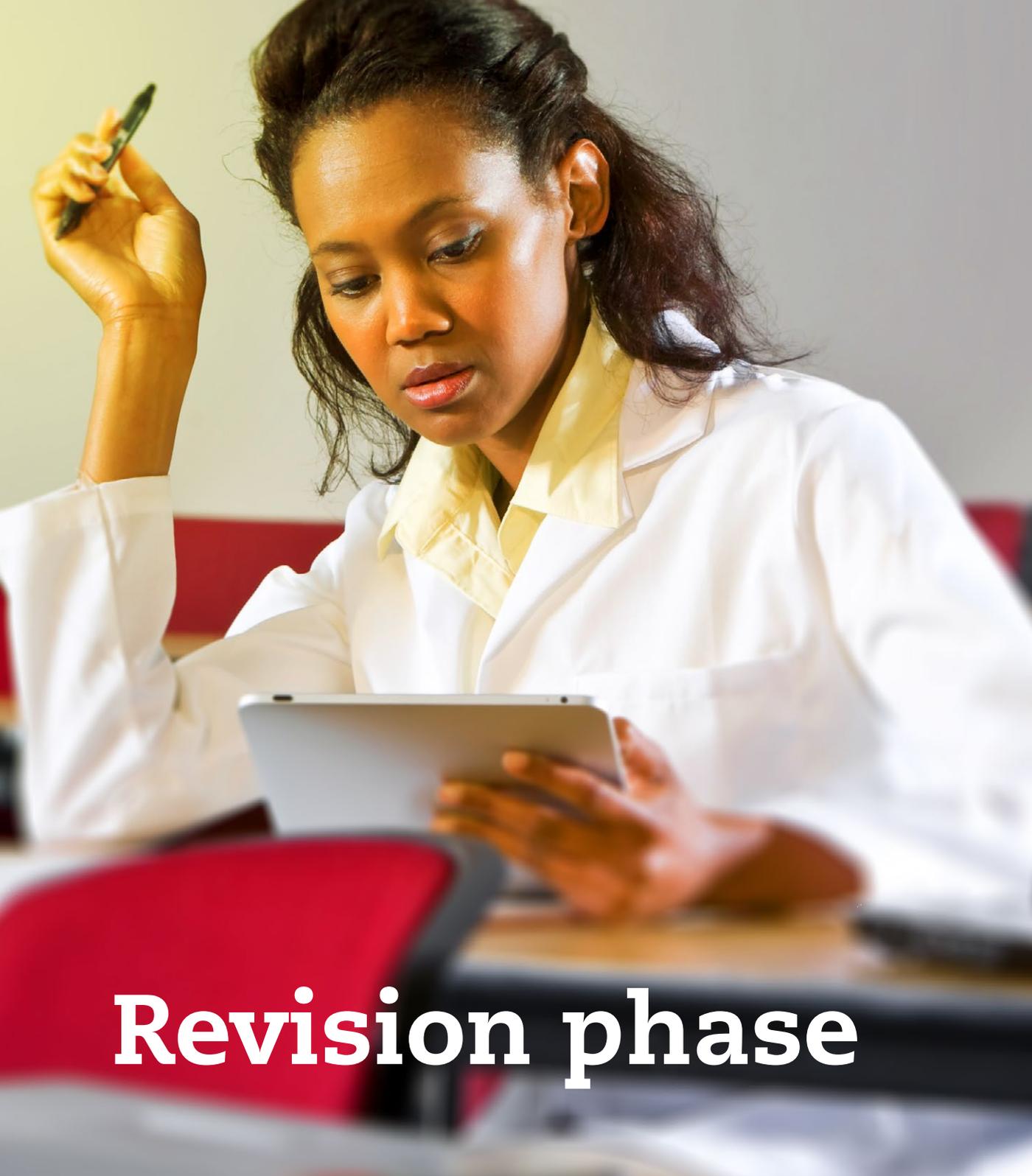
| Chapter  | Content | Quiz/Test | Questions | ACCA related resources   |
|--|---------|-----------|-----------|--|
| ✓ tick the boxes below when complete                               |         |           |           |  |
| Introduction   |         |           |           |  |
| 1 The conceptual framework   |         |           |           | • IFRS 13, Fair value measurement  |
| 2 The professional and ethical duty of the accountant              |         |           |           |  |
| 3 Performance reporting  |         |           |           | • Concepts of profit or loss and other comprehensive income<br>• Profit, loss and OCI  |
| 4 Revenue  |         |           |           | • Revenue revisited – parts 1 and 2  |
| 5 Non-current assets, agriculture and inventories                  |         |           |           |  |
| 6 Foreign currency in individual financial statements              |         |           |           |  |
| 7 Leases   |         |           |           |  |
| 8 Employee benefits  |         |           |           |  |
| 9 Share-based payment  |         |           |           | • IFRS 2, share-based payment  |
| 10 Events after the reporting period, provisions and contingencies |         |           |           |  |
| 11 Financial instruments   |         |           |           | • Impairment of financial assets<br>• What is a financial instrument? – part 1<br>• What is a financial instrument? – part 2<br>• IFRS 9 Financial instruments<br>• When does debt seem to be equity<br>• The definition and disclosure of capital |
| 12 Tax   |         |           |           | • Deferred tax   |
| 13 Segment reporting   |         |           |           |  |
| 14 Related parties   |         |           |           |  |
| 15 Adopting new accounting standards                               |         |           |           |  |
| 16 Small and medium entities                                       |         |           |           | • IFRSs for SMEs   |
| 17 Group accounting – basic groups                                 |         |           |           | • Impairment of goodwill   |
| 18 Change in a group structure                                     |         |           |           | • Objective business combinations – IFRS 3 (revised)   |
| 19 Group accounting – foreign currency                             |         |           |           |  |
| 20 Group statement of cash flows                                   |         |           |           |  |

## Learning phase – Control sheet for Kaplan Publishing (continued)

| Chapter                        | Content                              | Quiz/Test | Questions | ACCA related resources   |
|--------------------------------|--------------------------------------|-----------|-----------|--|
|                                | ✓ tick the boxes below when complete |           |           |  |
| 21 Analysis and interpretation |                                      |           |           | <ul style="list-style-type: none"> <li>• The integrated report framework</li> <li>• Giving investors what they need</li> </ul> |
| 22 Current issues              |                                      |           |           | <ul style="list-style-type: none"> <li>• Bin the clutter</li> </ul>  |
| 23 UK GAAP*                    |                                      |           |           |  |

\*Chapter 23 UK GAAP is only relevant to students taking the UK version of SBR.

The [technical articles](#) are on the ACCA website.



# Revision phase

## Your checklist

- Consider booking revision tuition with an Approved Learning Partner
- 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 exams for SBR](#) – 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



**Students who use examiners' reports are more likely to pass than those who don't.**



### 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. In SBR it's important to understand that the requirements mainly ask for written answers. Some calculations are required but numbers alone will not gain enough marks to pass.

## Revision phase – Key resources

- Review the [examining team's guidance](#) again in the context of what you have learnt
- Read the exam technique articles – [Exam techniques for success](#) and [Read the mind of an SBR marker](#) again – this time using the techniques to help you practise questions
- Make sure you check the [study support resource finder](#) for any new technical articles related to SBR



**Students who use the examining team videos are more likely to pass than those who don't.**



### 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 the [Ethics and Professional Skills module](#) which you might find useful in giving you some practical guidance when answering questions.

## Revision phase – Points to remember



### Extract from Exam techniques for success:

It is a feature of the SBR exam, especially in **question 1** that candidates will be required to discuss the principles behind any calculations they provide and the number of marks allocated to purely numerical answers will be restricted.

In a good answer, complex calculations should be separate from written answers rather than embedded within the text.

*Anything more than simple calculations should be presented separately from the narrative to which it relates, and referenced. Calculations can be presented in an appendix or simply on a separate sheet. Good technique is often to produce calculations on one sheet and simultaneously explain them or discuss them on a second. This will help you to achieve a better written score as you are more likely to explain each element of the calculation well because you have just performed it.*

The very best way to achieve a good pass in SBR is to **practise exam-style questions** from the earliest opportunity, and in due course, full mock exams. This will help you to embed those exam techniques that work for you and help you develop good time management before your exam. Even if you don't have time to work all available questions in full, planning answers is often sufficient to understand whether they are on the right lines in terms of identification of issues, the split of marks and points to cover. Of course practising questions and preparing answer plans is only useful if you review your work against a model answer or, even better, benefit from a tutor debrief, and so can learn what you could do better next time.





# 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 SBR:

The syllabus requires students to examine corporate reporting from a number of perspectives, not only from the point of view of the preparer of corporate reports, but also from the perspective of a variety of different stakeholders such as finance providers. The syllabus further requires the assessment and evaluation of the reporting decisions made by management and their implications for a range of stakeholders and entities. It also explores the professional and ethical responsibilities of the accountant to these stakeholders.

The syllabus considers both the principles and practices of IFRS and uses these principles as a basis for the preparation of the financial statements of single entities and groups.

### An extract from the marking scheme for Specimen exam 1:

| Question 1                                    | Marks |
|---|-------|
| (a)   |       |
| (i) Discussion 1 mark per point to a maximum  | 6     |
| Calculation                                   | 4     |
| (ii) Discussion 1 mark per point to a maximum | 3     |
| Calculation                                   | 2     |
| (iii) 1 mark per point to a maximum           | 7     |
| (b) 1 mark per point to a maximum             | 8     |
|   | <hr/> |
|   | 30    |

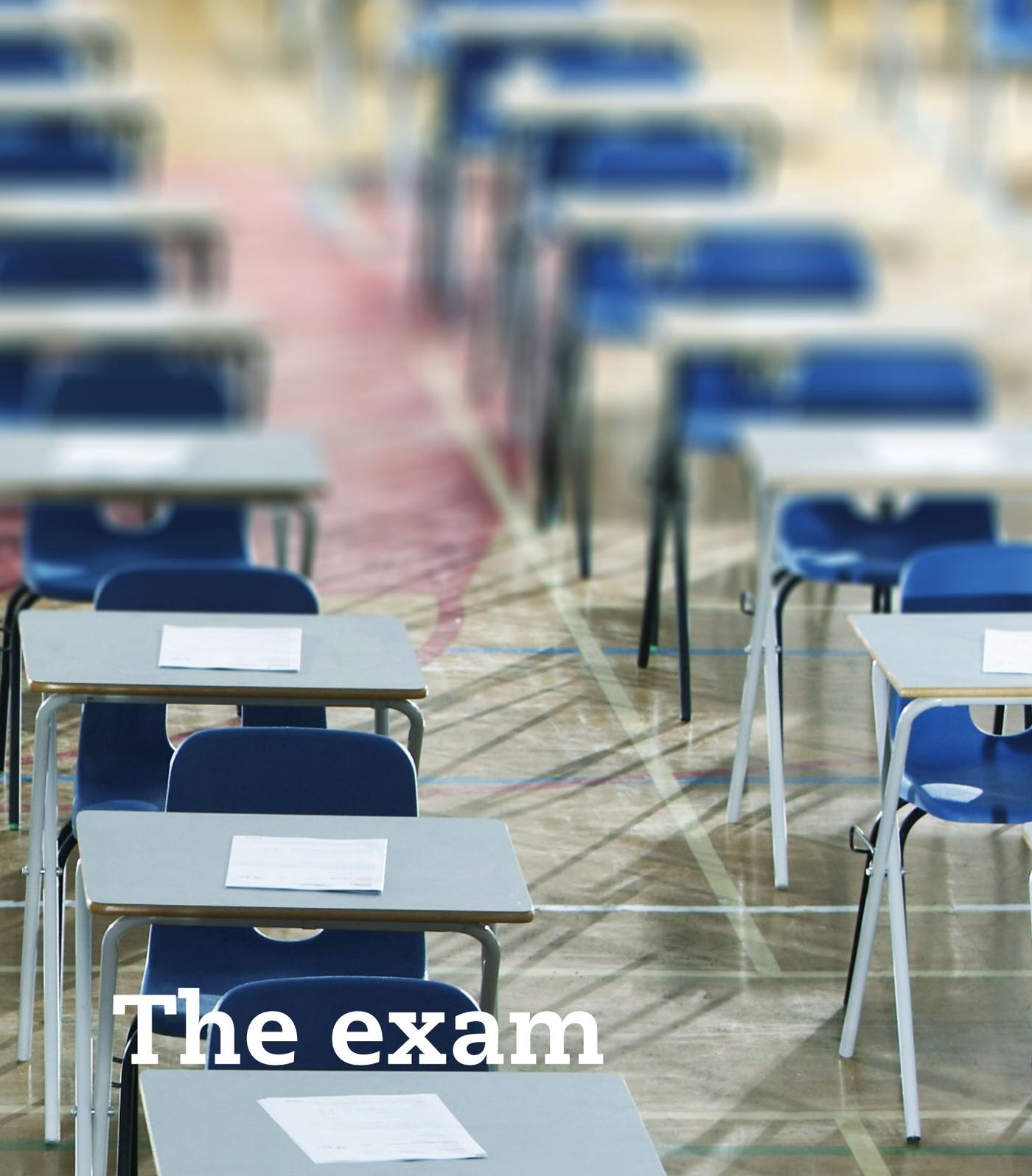


Students who use specimen resources are more likely to pass than those who don't.



### 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](#) and review the specimen exams again.
- ✓ If you are not sure about how the marks are allocated work through the article [Read the mind of an SBR marker](#).



# 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.

### 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         | 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         | 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         | Student section                                   | <a href="http://www.accaglobal.com/gb/en/student.html">http://www.accaglobal.com/gb/en/student.html</a>   |
| 04         | BPP English Language support for ACCA             | <a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/bpp-english-language-course.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/bpp-english-language-course.html</a>   |
| 04, 08     | Stepping up from FR to SBR                        | <a href="http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/technical-articles.html">http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/technical-articles.html</a>             |
| 04, 06     | Approved Learning Partner                         | <a href="https://learningcommunity.accaglobal.com/#discover/1">https://learningcommunity.accaglobal.com/#discover/1</a>   |
| 04, 08, 22 | SBR syllabus and study guide                      | <a href="http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/syllabus-and-study-guide.html">http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/syllabus-and-study-guide.html</a> |
| 04, 12     | Student Accountant                                | <a href="http://www.accaglobal.com/gb/en/employer/supporting-trainees/sa-direct.html">http://www.accaglobal.com/gb/en/employer/supporting-trainees/sa-direct.html</a>   |
| 04, 12, 18 | Approved Content Provider(s)                      | <a href="http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html">http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html</a>   |
| 04, 12, 19 | ACCA Learning Community                           | <a href="https://learningcommunity.accaglobal.com">https://learningcommunity.accaglobal.com</a>   |
| 04, 19     | Ethics and Professional Skills module             | <a href="http://www.accaglobal.com/uk/en/student/ethics.html">http://www.accaglobal.com/uk/en/student/ethics.html</a>   |
| 04, 19     | Study support resource finder                     | <a href="http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting.html">http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting.html</a>   |
| 08         | Examinable documents                              | <a href="http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/examinable-documents.html">http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/examinable-documents.html</a>         |
| 08, 18     | Specimen exams for SBR                            | <a href="http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/specimen-exams.html">http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/specimen-exams.html</a>                     |
| 08, 19     | Examining team's guidance                         | <a href="http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/examiners-reports.html">http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/examiners-reports.html</a>               |
| 08, 19     | Exam Techniques for Success                       | <a href="http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/technical-articles.html">http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/technical-articles.html</a>             |
| 08, 19, 22 | Read the mind of an SBR marker                    | <a href="http://www.accaglobal.com/content/dam/ACCA_Global/Students/prof/sbr/5154-Articles-SBR-Read-the-mind-of-SBR-marker.pdf">http://www.accaglobal.com/content/dam/ACCA_Global/Students/prof/sbr/5154-Articles-SBR-Read-the-mind-of-SBR-marker.pdf</a>   |
| 11, 14, 16 | Technical articles                                | <a href="http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/technical-articles.html">http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/strategic-business-reporting/technical-articles.html</a>             |
| 12         | 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>   |

