

**Syllabus changes for**  
ACCA Qualification exams  
**2024/25 – 2025/26.**



# Guidance for students

You may previously have prepared for an exam under the 2024/25 syllabus and are now preparing for that same exam under the new 2025/26 syllabus, which applies from September 2025 until June 2026\*.

The interactive table on the right sets out where there are changes and links you through to more detail about what the changes are, recommended articles and other resources, including a link to our [ACCA Study Hub](#).

For every exam, regardless of syllabus changes, the table also links you to our ‘Essentials on one page’ resource, which gives you an overview of the exam as well as tips for success, guidance on how to tackle the exam and links to key resources.

\* Except for LW variants, TX and ATX, which can have a different syllabus year. Refer to the ACCA website for information about your exam. Applied Knowledge exams are available on demand with a syllabus year of September 2025 – August 2026.



Use the table below to understand whether your exam is affected by syllabus changes. Click on the icons to access further information and guidance.

STRATEGIC PROFESSIONAL EXAMS	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES	
Strategic Business Reporting (SBR-INT)	YES	Access more info about the <b>SBR-INT</b> syllabus changes	<a href="#">HERE</a>
Strategic Business Reporting (SBR-IRL)	YES	Access more info about the <b>SBR-IRL</b> syllabus changes	<a href="#">HERE</a>
Strategic Business Leader (SBL)	NO – although the wording to some learning outcomes has changed	Access <b>SBL</b> ‘Essentials on one page’	<a href="#">HERE</a>
Advanced Financial Management (AFM)	NO	Access <b>AFM</b> ‘Essentials on one page’	<a href="#">HERE</a>
Advanced Performance Management (APM)	NO – although the wording to some learning outcomes has changed	Access <b>APM</b> ‘Essentials on one page’	<a href="#">HERE</a>
Advanced Taxation (ATX-UK)	Please refer to the Finance Act article for detail of changes: <a href="#">HERE</a>	Access <b>ATX-UK</b> ‘Essentials on one page’	<a href="#">HERE</a>
Advanced Audit and Assurance (AAA-INT)	NO – although the wording to some learning outcomes has changed	Access <b>AAA-INT</b> ‘Essentials on one page’	<a href="#">HERE</a>
Advanced Audit and Assurance (AAA-UK)	NO – although the wording to some learning outcomes has changed	Access <b>AAA-UK</b> ‘Essentials on one page’	<a href="#">HERE</a>

APPLIED SKILLS EXAMS	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES	
Corporate and Business Law (LW-ENG)	YES	Access more info about the <b>LW-ENG</b> syllabus changes	<a href="#">HERE</a>
Corporate and Business Law (LW-GLO)	YES	Access more info about the <b>LW-GLO</b> syllabus changes	<a href="#">HERE</a>
Performance Management (PM)	NO – although the wording to some learning outcomes has changed	Access <b>PM</b> ‘Essentials on one page’	<a href="#">HERE</a>
Taxation (TX-UK)	Please refer to the Finance Act article for detail of changes: <a href="#">HERE</a>	Access <b>TX-UK</b> ‘Essentials on one page’	<a href="#">HERE</a>
Financial Reporting (FR)	YES	Access more info about the <b>FR</b> syllabus changes	<a href="#">HERE</a>
Audit and Assurance (AA)	NO – although the wording to some learning outcomes has changed	Access <b>AA</b> ‘Essentials on one page’	<a href="#">HERE</a>
Financial Management (FM)	NO	Access <b>FM</b> ‘Essentials on one page’	<a href="#">HERE</a>

APPLIED KNOWLEDGE EXAMS	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES	
Business and Technology (BT)	NO	Access <b>BT</b> ‘Essentials on one page’	<a href="#">HERE</a>
Management Accounting (MA)	NO – although the wording to some learning outcomes has changed	Access <b>MA</b> ‘Essentials on one page’	<a href="#">HERE</a>
Financial Accounting (FA)	YES	Access more info about the <b>FA</b> syllabus changes	<a href="#">HERE</a>



# Strategic Business Reporting (SBR-INT) – guidance on syllabus changes

## What’s changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
C10 d)	Presentation and disclosure in financial statements	A new section C10 with 6 new LOs has been created and inserted to examine in more detail the principles relating to the structure and content of financial statements and disclosure notes. IFRS 18 has been used to create the new LOs in section C10.
D1	Group accounting including statement of cash flows	A new LO D1 k) has been inserted to test the application of the IFRS 19 principles
D1 l)	Group accounting including statement of cash flows	This now becomes LO D1 m) which has been expanded to give further clarification on the testing of the consolidated statement of cash flow
E1 a)	Analysis and interpretation of financial and non-financial information and measurement of performance	LO E1 a) has been updated to include MPMs, following the issue of IFRS 18
E1 b)	Analysis and interpretation of financial and non-financial information and measurement of performance	Removed here and replaced with the development of disclosure-related LOs in sections C and F.
E1 c) and E1 d)	Analysis and interpretation of financial and non-financial information and measurement of performance	LO E1 b) merges the previous LOs E1 c) and E1 d) and covers the principles of IFRS 8. Integrated Reporting will no longer be tested specifically in the SBR exam.
F1 b)	Discussion of issues in financial reporting	Removed.
F1 c)	Discussion of issues in financial reporting	Going concern has been removed from the list of contemporary issues and a new LO has been created as C11 c) <i>Discuss and apply the principles relating to going concern.</i>

If you would like more detail please refer to the 2024/25 [syllabus document](#).

## What does this mean for me?

For the September 2025 – June 2026 exam year, six new learning outcomes have been added to examine the principles relating to the structure and content of financial statements and disclosures. IFRS 18 has been used to create these new learning outcomes in section C10.

There have been other amendments to the syllabus, including D1k, a new learning outcome which tests the application of IFRS 19 principles, expansion of D1m, to give further clarification on the testing of a consolidated statement of cash flow, and update to E1a, to include MPMs (management defined performance measures) following the issue of IFRS 18.

There have also been some deletions to the syllabus. Integrated Reporting will no longer be tested specifically in the SBR exam and learning outcome F1b (on issues and deficiencies in IFRS Accounting Standards) has been removed.

## Study materials

It’s vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

## Recommended resources

We recommend you make use of all [technical articles and topic explainers](#) available for SBR, but would draw your attention to the following articles in particular:

- [SBR examiner’s reports](#)
- [Recommended approach to Section B of the Strategic Business Reporting exam](#)
- [Read the mind of the marker articles](#)

The key to exam success is question practice. Visit [this page](#) for guidance on how to approach question practice.

# Strategic Business Reporting (SBR-IRL) – guidance on syllabus changes

## What’s changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
C10 d)	Presentation and disclosure in financial statements	A new section C10 with 6 new LOs has been created and inserted to examine in more detail the principles relating to the structure and content of financial statements and disclosure notes. IFRS 18 has been used to create the new LOs in section C10.
C10	Other reporting issues	Now section C11. Going concern has been removed from the list of contemporary issues in F1 c) and a new LO has been created as C11 c) <i>Discuss and apply the principles relating to going concern.</i>
C11	Reporting requirements of UK and Republic of Ireland entities	This syllabus section has been removed from September 25.
D1	Group accounting including statement of cash flows	A new LO D1 k) has been inserted to test the application of the IFRS 19 principles
D1 l)	Group accounting including statement of cash flows	This now becomes LO D1 m) which has been expanded to give further clarification on the testing of the consolidated statement of cash flow
E1 a)	Analysis and interpretation of financial and non-financial information and measurement of performance	LO E1 a) has been updated to include MPMs, following the issue of IFRS 18
E1 b)	Analysis and interpretation of financial and non-financial information and measurement of performance	Removed here and replaced with the development of disclosure-related LOs in sections C and F.
E1 c) and E1 d)	Analysis and interpretation of financial and non-financial information and measurement of performance	LO E1 b) merges the previous LOs E1 c) and E1 d) and covers the principles of IFRS 8. Integrated Reporting will no longer be tested specifically in the SBR exam.
F1 b)	Discussion of issues in financial reporting	Removed.
F1 c)	Discussion of issues in financial reporting	Going concern has been removed from the list of contemporary issues and a new LO has been created as C11 c) <i>Discuss and apply the principles relating to going concern.</i>
F1 d)	Discussion of issues in financial reporting	This becomes F1 c) and has been expanded to include general requirements and principles in relation to judgements, uncertainties and errors.
F1	Discussion of issues in financial reporting	New LO F1 d) to examine the key interactions and differences between the IFRS Sustainability Disclosure Standards and the European Sustainability Reporting Standards (ESRS), which have been outlined in a technical article to support the learning for SBR (IRL). Application of knowledge will be required in relation to climate-related disclosures prepared in accordance with ESRS.

If you would like more detail please refer to the 2024/25 [syllabus document](#).

### What does this mean for me?

For the September 2025 – June 2026 exam year, six new learning outcomes have been added to examine the principles relating to the structure and content of financial statements and disclosures. IFRS 18 has been used to create these new learning outcomes in section C10. In addition to this, a new learning outcome F1d has been added to examine the key interactions and differences between the IFRS Sustainability Disclosure Standards and the European Sustainability Reporting Standards (ESRS). Application of knowledge will be required in relation to climate-related disclosures prepared in accordance with ESRS.

There have been other amendments to the syllabus, including D1k, a new learning outcomes which tests the application of IFRS 19 principles, expansion of D1m, to give further clarification on the testing of a consolidated statement of cash flow, and update to E1a, to include MPMs (management defined performance measures) following the issue of IFRS 18.

There have also been some deletions to the syllabus. Learning outcome F1b (on issues and deficiencies in IFRS Accounting Standards) has been removed.

### Study materials

It’s vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

### Recommended resources

We recommend you make use of all [technical articles and topic explainers](#) available for SBR, but would draw your attention to the following articles in particular:

- [SBR examiner’s reports](#)
- [Recommended approach to Section B of the Strategic Business Reporting exam](#)
- [Read the mind of the marker articles](#)

The key to exam success is question practice. Visit [this page](#) for guidance on how to approach question practice.

# Corporate and Business Law (LW-ENG) – guidance on syllabus changes

## What’s changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
H1e)	Fraudulent and criminal behaviour	The failure to prevent fraud
If you would like more detail please refer to the 2024/25 <a href="#">syllabus document</a> .		



### What does this mean for me?

For the September 2025 – June 2026 exam year, a new learning outcome, H1e, has been added in the area of fraudulent and criminal behaviour. You will be required to discuss potential criminal activity in the operation, management and liquidation of companies, including the failure to prevent the facilitation of tax evasion and the meaning of relevant body, and the failure to prevent fraud.

### Study materials

It’s vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

### Recommended resources

The key to exam success is question practice. If you’re preparing for the LW CBE, visit [this page](#) to practice using the specimen exam.

It is also highly recommended to consult the [examiner’s reports](#).

# Corporate and Business Law (LW-GLO) – guidance on syllabus changes

## What’s changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
H1e)	Fraudulent and criminal behaviour	The failure to prevent fraud
If you would like more detail please refer to the 2024/25 <a href="#">syllabus document</a> .		



### What does this mean for me?

For the September 2025 – June 2026 exam year, a new learning outcome, H1e, has been added in the area of fraudulent and criminal behaviour. You will be required to discuss potential criminal activity in the operation, management and liquidation of companies, including the failure to prevent the facilitation of tax evasion and the meaning of relevant body, and the failure to prevent fraud.

### Study materials

It’s vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

### Recommended resources

The key to exam success is question practice. If you’re preparing for the LW CBE, visit [this page](#) to practice using the specimen exam.

It is also highly recommended to consult the [examiner’s reports](#).



# Financial Reporting (FR) – guidance on syllabus changes

## What’s changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
B9	Changed “Reporting financial performance” to “Reporting financial and non-financial performance”	To allow for sustainability to be addressed more directly – see B9 f) below.
B9 f)	New learning outcome:  Describe the objective, scope and core content of IFRS® Sustainability Standard 1 General Requirements for Disclosure of Sustainability-related Financial Information	To increase the coverage of sustainability across the ACCA Qualification.
C2 d)	Although no changes are made to this learning outcome, it should be emphasised that non-financial information is addressed in the analysis of financial statements also	With increased coverage of sustainability across the ACCA Qualification, it is plausible to expect sustainability/ environmental considerations in interpretation questions, although this was the case under the prior syllabus also.
D2 d)	Changed “Account for the effects in the financial statements of intra-group trading” to “Account for the effects of intra-group transfer of assets and intra-group dividends”	Intra-group dividends are commonly examined for subsidiaries and are also examined for associates. Although this is not a new element of the syllabus, it is felt that dividends require to be specified as a dividend does not qualify as “trading”.

If you would like more detail please refer to the 2024/25 [syllabus document](#).

### What does this mean for me?

For the September 2025 – August 2026 exam year, the formats for all financial statements (including the statement of cash flows) are now examinable under IFRS 18. IAS 1 is no longer examinable. IFRS 18 Presentation and Disclosure in Financial Statements was issued on 9 April 2024 and supersedes IAS® 1 Presentation of Financial Statements as well as impacting (but not superseding) IAS 7 Statement of Cash Flows.

There have been no changes to the learning outcomes within FR.

### Study materials

It’s vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

### Recommended resources

We recommend you make use of all [technical articles and topic explainers](#) available for FR.

The key to exam success is question practice. If you’re preparing for an FR CBE, visit [this page](#) for guidance on how to approach question practice.

It is also highly recommended to consult the [examiner’s reports](#).

# Financial Accounting (FA) – guidance on syllabus changes

## What’s changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
C1 b)	Double-enty bookkeeping principles including the maintenance of accounting records	“Sales (customer) invoice” changed to “Customer (sales) invoice”
D3 c)	Inventories	“IAS 2 Inventories” changed to “IFRS Accounting Standards”
D8 j)	Receivables and payables	“trade receivables” changed to “receivables” and “trade payables” to “payables”
D9 a)	Provisions and contingencies	“Define” changed to “Define a”
D10 a)	Capital structure and finance costs	“Ordinary shares” to “Ordinary (equity) shares”
D10 e)	Capital structure and finance costs	“a bonus (capitalisation) issue” changed to “an issue of bonus shares”
D10 g)	Capital structure and finance costs	“a bonus (capitalisation) issue” changed to “an issue of bonus shares”
D10 j)	Capital structure and finance costs	“finance costs” changed to “interest expenses”
E2	Payables account reconciliations	“Trade payables” changed to “Payables”
E2 a)	Payables account reconciliations	“trade payables” changed to “payables”
E2 b)	Payables account reconciliations	“trade payables” changed to “payables”
E2 c)	Payables account reconciliations	“trade payables” changed to “payables”
E2 d)	Payables account reconciliations	“trade payables” changed to “payables”
E2 e)	Payables account reconciliations	“trade payables” changed to “payables”
G2 a)	Statement of profit or loss and other comprehensive income	“Added “profit before financing and income taxes” “profit before tax” changed to “profit before income taxes” “profit for the year” changed to “profit (for the year)” “total comprehensive income for the year” changed to “total comprehensive income (for the year)”
G5 e)	Statement of cash flows (excluding partnerships)	“cash generated from operations” changed to “calculating cash from operating activities before income taxes”

If you would like more detail please refer to the 2024/25 [syllabus document](#).

### What does this mean for me?

For the September 2025 – August 2026 exam year, the formats for all financial statements (including the statement of cash flows) are now examinable under IFRS 18. IAS 1 is no longer examinable. IFRS 18 Presentation and Disclosure in Financial Statements was issued on 9 April 2024 and supersedes IAS® 1 Presentation of Financial Statements as well as impacting (but not superseding) IAS 7 Statement of Cash Flows.

In addition to this, there have been several minor wording changes that have been made to some learning outcomes. These do not change the context of any of the learning outcomes.

### Study materials

It’s vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

### Recommended resources

We recommend you make use of all [technical articles](#) available for FA.

The key to exam success is question practice. If you’re preparing for the FA CBE, visit [this page](#) to practice using the specimen exam.

It is also highly recommended to consult the [examiner’s reports](#).