



SYLLABUS CHANGES FOR ACCA QUALIFICATION EXAMS: **2023/24 – 2024/25**

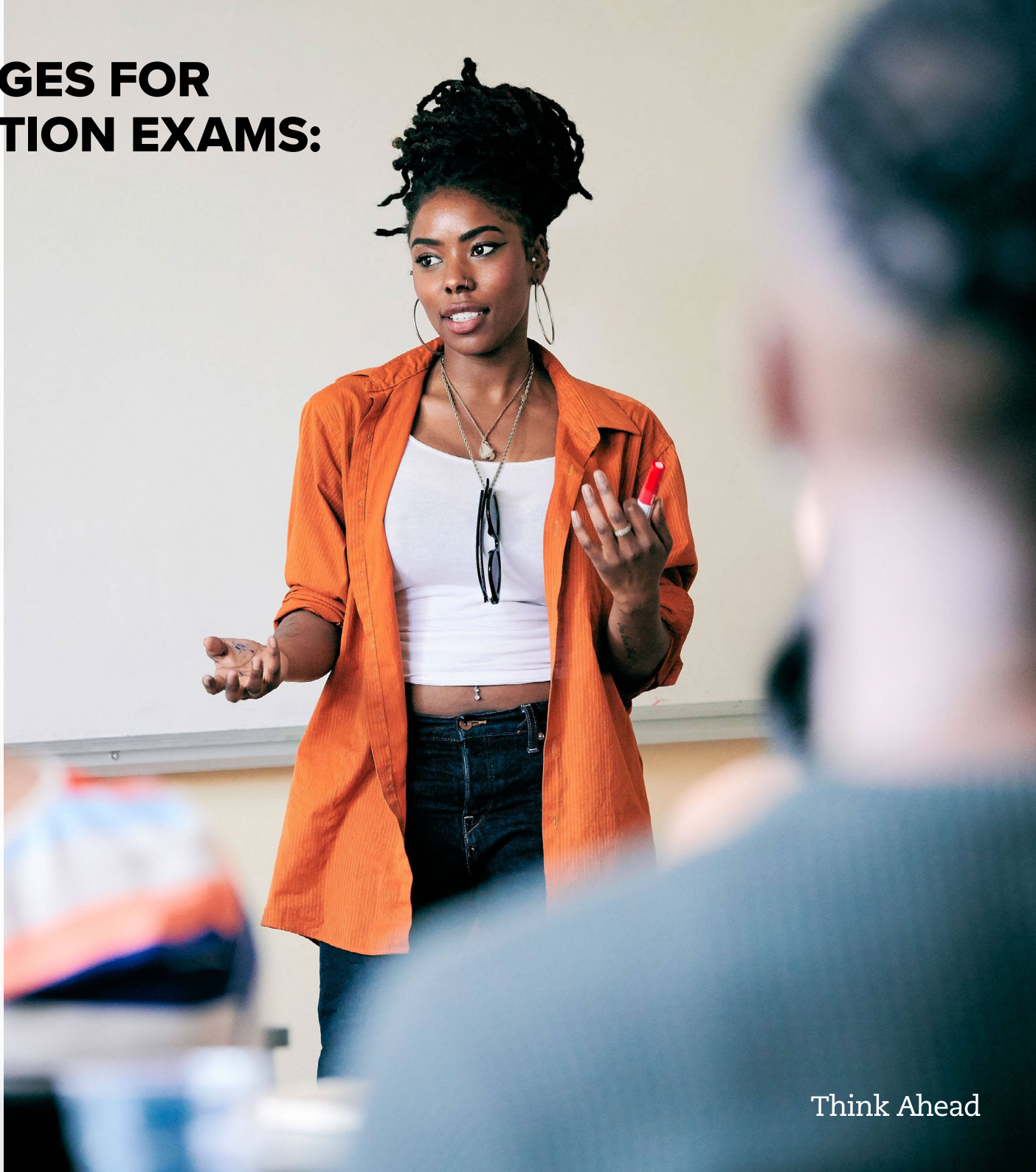
Guidance for students


You may previously have prepared for an exam under the 2023/24 syllabus and are now preparing for that same exam under the new 2024/25 syllabus, which applies from September 2024 until June 2025*.

The interactive table on the next page 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 new 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 2024 – August 2025.










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

EXAM	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES
Strategic Business Reporting (SBR-INT)	YES	Access more info about the SBR-INT syllabus changes HERE 
Strategic Business Reporting (SBR-UK)	YES	Access more info about the SBR-UK syllabus changes HERE 
Strategic Business Reporting (SBR-IRL)	YES	Access more info about the SBR-IRL syllabus changes HERE 
Strategic Business Leader (SBL)	NO	Access SBL 'Essentials on one page' HERE 
Advanced Financial Management (AFM)	NO	Access AFM 'Essentials on one page' HERE 
Advanced Performance Management (APM)	NO	Access APM 'Essentials on one page' HERE 
Advanced Taxation (ATX-UK)	Please refer to the Finance Act article for detail of changes: HERE	Access ATX 'Essentials on one page' HERE 
Advanced Audit and Assurance (AAA-INT)	YES	Access more info about the AAA-INT syllabus changes HERE 
Advanced Audit and Assurance (AAA-UK)	YES	Access more info about the AAA-UK syllabus changes HERE 

Applied Skills

EXAM	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES
Corporate and Business Law (LW-ENG)	NO	Access LW 'Essentials on one page' HERE 
Corporate and Business Law (LW-GLO)	NO	Access LW 'Essentials on one page' HERE 
Performance Management (PM)	NO	Access PM 'Essentials on one page' HERE 
Taxation (TX-UK)	Please refer to the Finance Act article for detail of changes: HERE	Access TX 'Essentials on one page' HERE 
Financial Reporting (FR)	YES	Access more info about the FR syllabus changes HERE 
Audit and Assurance (AA)	YES	Access more info about the AA syllabus changes HERE 
Financial Management (FM)	NO	Access FM 'Essentials on one page' HERE 

Applied Knowledge

EXAM	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES
Business and Technology (BT)	NO	Access BT 'Essentials on one page' HERE 
Management Accounting (MA)	NO	Access MA 'Essentials on one page' HERE 
Financial Accounting (FA)	NO – although the wording to some learning outcomes has changed	Access FA Essentials on one page HERE 

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

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
A1 a)	Fundamental ethical and professional principles	Added reference to sustainability standards and contemporary business scenarios.
C4 b)	Leases	Added reference to accounting for sub-leases.
C10 a), b)	Reporting requirements of small and medium-sized entities (SMEs)	Consolidated into one LO and included in C10 e) (24/25) within 'Other reporting issues'.
C11	Other reporting issues	Amended LO C10 d) (24/25) relating to IAS 1 <i>Presentation of Financial Statements</i> to make explicit that features, structure and content of financial statements are examinable.
D1 b)	Group accounting including statement of cash flows	Clarified wording.
D2 a)	Associates and joint arrangements	Clarified wording.
E	Interpret financial and non-financial information for different stakeholders	Amended section title to clarify scope.
E1	Analysis and interpretation of financial and non-financial information and measurement of performance.	Amended section title to clarify scope.
E1 d)	Analysis and interpretation of financial and non-financial information and measurement of performance	Removed reference to sustainability reporting and added to LO E1 e).
E1 e)	Analysis and interpretation of financial and non-financial information and measurement of performance	Widened the LO to include disclosures produced in accordance with IFRS Accounting Standards and IFRS Sustainability Disclosure Standards. Also clarified wording.
F1 b)	Discussion of issues in financial reporting	Clarified wording.
F1 d)	Discussion of issues in financial reporting	Detailed LO in response to the release of IFRS S1 and IFRS S2.

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

What does this mean for me?

For the September 2024 – June 2025 exam year, a new learning outcome has been added in relation to sustainability reporting.

F1d requires knowledge of the new IFRS Sustainability Disclosure Standards. You will be expected to apply this knowledge to assess disclosures of climate-related risks and opportunities.

A1a has been amended to include the ethical implications of non-compliance with the IFRS Sustainability Disclosure Standards, since this could feature in Q2.

E1e has been amended to include appraisal of the usefulness of information produced in accordance with IFRS Sustainability Disclosure Standards. Investor issues are tested in Q4 of the SBR exam.

There have been other amendments to the syllabus, including C4b, which now requires knowledge of accounting for subleases. C10d has also been amended to emphasise the importance of knowledge relating to the features, structure, and content of financial statements.

Recommended resources

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

- [IFRS Sustainability Disclosure Standards](#)
- [IFRS 9 Financial Instruments](#)
- [Read the Mind of the Marker](#)

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

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.

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

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
A1 a)	Fundamental ethical and professional principles	Added reference to sustainability standards and contemporary business scenarios.
C4 b)	Leases	Added reference to accounting for sub-leases.
C11	Other reporting issues	Becomes section C10 (24/25).
C11 d)	Other reporting issues	Amended LO C10 d) (24/25) relating to IAS 1 <i>Presentation of Financial Statements</i> to make explicit that features, structure and content of financial statements are examinable.
C11	Other reporting issues	Added a new Lo C10 e) (24/25) to clarify the inclusion of IFRS for SMEs.
C10	Reporting requirements of UK and Republic of Ireland entities	Becomes section C11 (24/25). New section title to ring fence UK and Republic of Ireland specifics.
D1 b)	Group accounting including statement of cash flows	Clarified wording.
D2 a)	Associates and joint arrangements	Clarified wording.
E	Interpret financial and non-financial information for different stakeholders	Amended section title to clarify scope.
E1	Analysis and interpretation of financial and non-financial information and measurement of performance	Amended section title to clarify scope.
E1 d)	Analysis and interpretation of financial and non-financial information and measurement of performance	Removed reference to sustainability reporting and added to LO E1 e).
E1 e)	Analysis and interpretation of financial and non-financial information and measurement of performance	Widened the LO to include disclosures produced in accordance with IFRS Accounting Standards and IFRS Sustainability Disclosure Standards. Also clarified wording.
F1 b)	Discussion of issues in financial reporting	Clarified wording.
F1 d)	Discussion of issues in financial reporting	Detailed LO in response to the release of IFRS S1 and IFRS S2.

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

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There have been other amendments to the syllabus, including C4b, which now requires knowledge of accounting for subleases. C10d has also been amended to emphasise the importance of knowledge relating to the features, structure, and content of financial statements.

Recommended resources

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

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
A1 a)	Fundamental ethical and professional principles	Added reference to sustainability standards and contemporary business scenarios.
C4 b)	Leases	Added reference to accounting for sub-leases.
C11	Other reporting issues	Becomes section C10 (24/25).
C11 d)	Other reporting issues	Amended LO C10 d) (24/25) relating to IAS 1 <i>Presentation of Financial Statements</i> to make explicit that features, structure and content of financial statements are examinable.
C11	Other reporting issues	Added a new Lo C10 e) (24/25) to clarify the inclusion of IFRS for SMEs.
C10	Reporting requirements of UK and Republic of Ireland entities	Becomes section C11 (24/25). New section title to ring fence UK and Republic of Ireland specifics.
C10	Reporting requirements of UK and Republic of Ireland entities	Section C11 g) added as a new LO. Candidates sitting (SBR-IRL) are required to know high level differences between IFRS Sustainability Disclosure Standards and European Sustainability Reporting Standards. These key differences are detailed in the list of examinable documents.
D1 b)	Group accounting including statement of cash flows	Clarified wording.
D2 a)	Associates and joint arrangements	Clarified wording.
E	Interpret financial and non-financial information for different stakeholders	Amended section title to clarify scope.
E1	Analysis and interpretation of financial and non-financial information and measurement of performance	Amended section title to clarify scope.
E1 d)	Analysis and interpretation of financial and non-financial information and measurement of performance	Removed reference to sustainability reporting and added to LO E1 e).
E1 e)	Analysis and interpretation of financial and non-financial information and measurement of performance	Widened the LO to include disclosures produced in accordance with IFRS Accounting Standards and IFRS Sustainability Disclosure Standards. Also clarified wording.
F1 b)	Discussion of issues in financial reporting	Clarified wording.
F1 d)	Discussion of issues in financial reporting	Detailed LO in response to the release of IFRS S1 and IFRS S2.

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

What does this mean for me?

For the September 2024 – June 2025 exam year, a new learning outcome has been added in relation to sustainability reporting.

F1d requires knowledge of the new IFRS Sustainability Disclosure Standards. You will be expected to apply this knowledge to assess disclosures of climate-related risks and opportunities. A1a has been amended to include the ethical implications of non-compliance with the IFRS Sustainability Disclosure Standards, since this could feature in Q2. E1e has been amended to include appraisal of the usefulness of information produced in accordance with IFRS Sustainability Disclosure Standards. Investor issues are tested in Q4 of the SBR exam.

There have been other amendments to the syllabus, including C4b, which now requires knowledge of accounting for subleases. C10d has also been amended to emphasise the importance of knowledge relating to the features, structure, and content of financial statements.

Recommended resources

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Advanced Audit and Assurance (AAA-INT) – guidance on syllabus changes

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
C1d	Quality management	Clarification that students may still be asked to consider the quality management issues of specific engagements in a given scenario.
D1c	Planning and risk assessment	Wording changed to clarify the learning outcome.
F3,4,5	Other assignments: The audit of social, environmental, sustainability and integrated reporting	Change of order of LO to aid learning and the flow of information. F5 becomes a new section focusing on socio, economic and sustainability issues given the increased emphasis in this area of assurance.
G2a	Current issues and developments: Developments in sustainability assurance	New LO to enable specific emphasis on the changes coming in sustainability assurance.

If you would like more detail please refer to the 2024/25 *syllabus document*.

Study materials

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What does this mean for me?

There have been changes in the reporting and assurance of sustainability information. As a result of this there has been an increased focus in the syllabus for September 2024 onwards to reflect these crucial, real world changes.

In addition to this, the wording of some learning outcomes has been revised – the detail of these changes can be found in the table opposite.

Recommended resources

- Visit [this page](#) to find out more about how professional skills marks are applied in AAA.
- We recommend you make use of all [technical articles and topic explainers](#) available for AAA, but would like to draw your attention to the following articles in particular:
 1. *Proposed International Standard on Sustainability Assurance 5000*
 2. The assurance of social, environmental and sustainability information – *part 1* and *part 2*
 3. Articles on *ISQM 1* and *ISQM 2*
- Exam technique – *Useful tips from the AAA examining team*
- The key to exam success is question practice. If you're preparing for an AAA CBE, visit [this page](#) for guidance on how to approach question practice.

Advanced Audit and Assurance (AAA-UK) – guidance on syllabus changes

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
C1d	Quality management	Clarification that students may still be asked to consider the quality management issues of specific engagements in a given scenario.
D1c	Planning and risk assessment	Wording changed to clarify the learning outcome.
F3	Other assignments	New LO supporting the recent developments in sustainability assurance.
G2a	Current issues and developments: Developments in sustainability assurance	New LO to enable specific emphasis on the changes coming in sustainability assurance.

If you would like more detail please refer to the 2024/25 *syllabus document*.

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 1. *Proposed International Standard on Sustainability Assurance 5000*
 2. The assurance of social, environmental and sustainability information – *part 1* and *part 2*
 3. Articles on *ISQM 1* and *ISQM 2*
- Exam technique – *Useful tips from the AAA examining team*
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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?

A new learning outcome has been added to emphasise the importance of sustainability within the ACCA Qualification (B9f). You must understand the objective, scope and core content of IFRS S1; this new Standard is part of the examinable documents. IFRS S1 may be examined in any section of the exam, meaning that you may be required to demonstrate your knowledge in narrative requirements as well as when answering objective test 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 highly recommended to consult the [examiner's reports](#).

Study materials

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Audit and Assurance (AA) – guidance on syllabus changes

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
A4 e)	Discuss the steps an auditor should take in relation to any breaches of ACCA's Code of Ethics and Conduct	Additional learning outcome.
D Audit evidence	Explain and evaluate the benefits and challenges of using automated tools and techniques in an audit engagement	Additional learning outcome.

In addition to these changes, following changes in the underpinning FA exam in 2023-24, the level of system integration within AA has increased for 2024-25. If you would like more detail please refer to the 2024/25 [syllabus document](#).

Study materials

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What does this mean for me?

For the September 2024 – June 2025 exam year, two new learning outcomes have been added. Details of these changes can be found in the table opposite.

Recommended resources

- We recommend you refer to the [ACCA's Code of Ethics and Conduct](#) and the [AA Study Hub](#) content.
- The AA [examiner reports](#) are an essential study resource. They cover questions from all sections of the exam and give you insight into what the examiner is looking for.
- The key to exam success is question practice. Visit [this page](#) for guidance on how to approach question practice for AA.