

Think Ahead

ACCA

# Supporting our students

A guide  
to ACCA  
learning  
support



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# Approval programmes

ACCA has a number of approval programmes designed to ensure the success of our students.

## APPROVED CONTENT PROVIDER MATERIALS

ACCA's content approval programme aims to ensure the widest possible access to quality learning materials for ACCA students. All providers' materials have been assessed by ACCA's examining team to ensure they are of the very highest quality, and they provide great exam focus by showing students how to take knowledge and use it in the exams. ACCA's approved content providers are Becker Professional Education, BPP Learning Media and Kaplan Publishing.

The Approved Content Provider question and answer banks are a great source of exam-style questions. Content providers always update their question and answer banks to reflect the latest syllabus content, examinable documents and exam structure.

[www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc.html](http://www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc.html)



We strongly recommend that both students and education providers use these materials as a source of the most up to date content in terms of the syllabus and exam format.

## APPROVED TEACHING RESOURCES

ACCA's Approved Content Providers – Becker Professional Education, BPP Learning Media and Kaplan Publishing – offer comprehensive packages of teaching resources, approved by ACCA.

These Approved Teaching Resources provide the essential elements for effective and efficient course delivery.

[www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc/approved-resources.html](http://www.accaglobal.com/gb/en/learning-provider/learningproviders-alpc/approved-resources.html)

## APPROVED LEARNING PARTNERS

ACCA's Approved Learning Partner (ALP) programme gives formal recognition to leading learning providers for the quality of learning provision and support for ACCA students. Studying with an ALP means students can expect to receive high quality tuition and excellent study support in a comfortable environment, conducive to study.

There are now three levels of approval:

- **Silver** – intended for new learning providers that are new to teaching ACCA or foundation level qualifications and therefore not yet able to show that they are meeting performance targets for Gold approval.
- **Gold** – awarded to learning providers teaching either ACCA or foundation level qualifications, who meet a range of challenging performance targets, as well as Gold pass rates targets\* (\*new requirement since June 2016).
- **Platinum** – highest and most prestigious level of approval, awarded to learning providers who are teaching ACCA Qualification, who in addition to performance targets for Gold approval also meet further best practice benchmarks and Platinum pass rates targets.

Some of our ALPs also offer online learning options, for students unable to access face to face tuition.

[www.accaglobal.com/gb/en/learning-provider/approved-learning-partner.html](http://www.accaglobal.com/gb/en/learning-provider/approved-learning-partner.html)

**SILVER LEARNING PARTNER**

**ACCA**



Gold



Platinum

# Resources for students

All of the resources for students can be found on the student section of the ACCA website, and most can be located using the exam resource finder, a tool which allows students to filter resources by exam ([www.accaglobal.com/gb/en/student/exam-support-resources.html](http://www.accaglobal.com/gb/en/student/exam-support-resources.html)).

## Resources developed to tackle specific student challenges

The Education Development team are responsible for a range of resources designed and developed specifically to address our students' needs.

### SELF-STUDY GUIDES FOR ALL EXAMS F1 - P7

The self-study guides have been designed to provide students with a structured, phased approach to their studies. They ensure students know which resources (from both ACCA and our Approved Content Providers) are available, as well as how and when they should use them. Throughout the guides there are tips for success, extracts from some of the resources available and interactive, clickable checklists to help keep them on track.

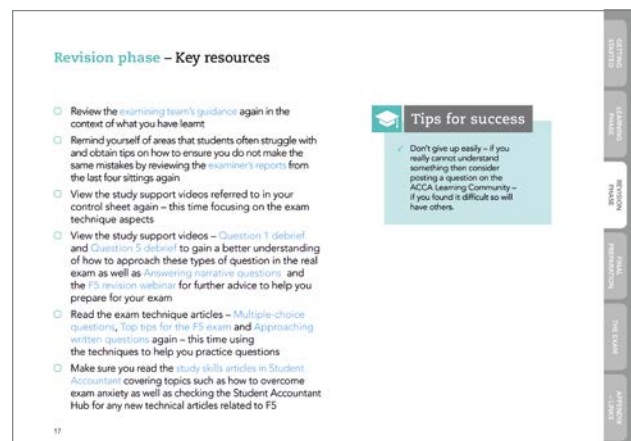
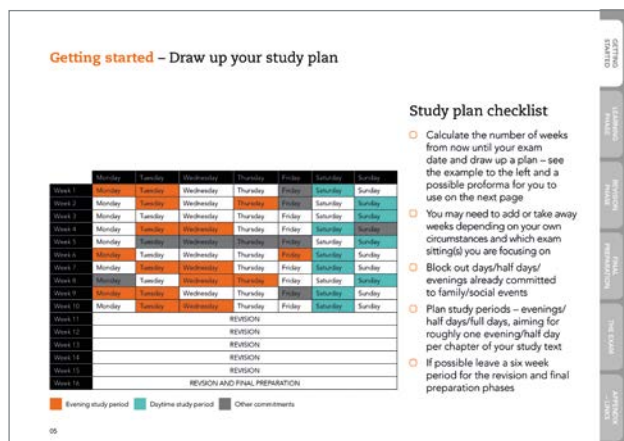
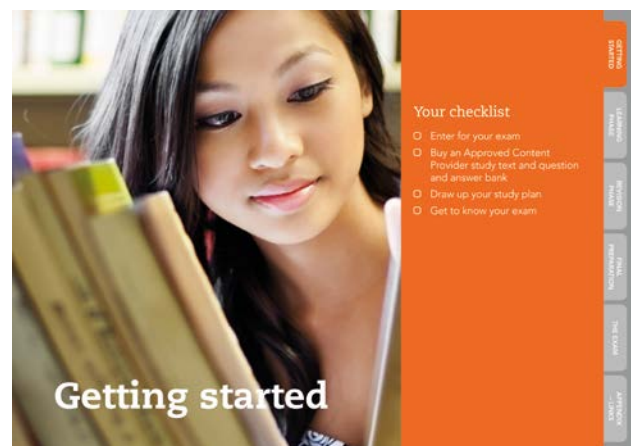
[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/self-study-guides.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/self-study-guides.html)

The guides all follow the recommended student journey through:

- Getting started
- The learning phase
- The revision phase
- The final preparation phase

And provide links through to the relevant ACCA resources at each of these stages with advice on how they should use these resources.

Although the self-study guides were originally designed to address the needs of students who are not able to access good quality tuition for whatever reason, it is clear that the self-study guides are also a very useful support resource for students studying with an education provider. It is also clear that these are a useful source of guidance for ACCA tutors looking to ensure that they use all of the available ACCA resources in their teaching – whether that be in the classroom or through signposting to their students.





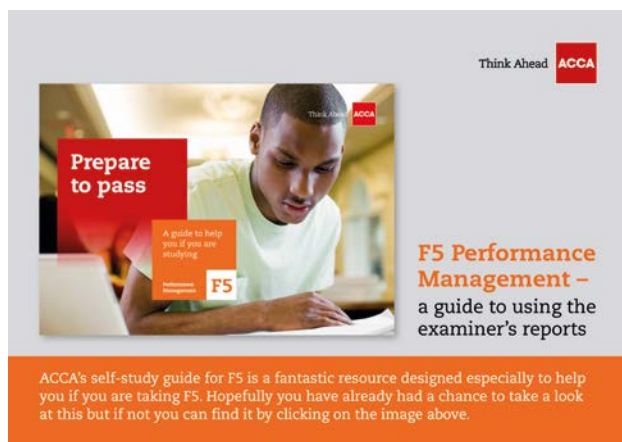
## A GUIDE TO USING THE EXAMINERS' REPORTS FOR ALL EXAMS F5 – P7

Students using our self-study guides are directed to take time to review ACCA's examiners' reports as a useful source of information about areas they find challenging in the exams, as well as for tips and advice about how to improve performance. These guides were produced to support students in how best to use these reports.

Each guide takes the students through a process where they are asked to review the examiners' reports for the last four exam sittings with a view to identifying the common themes referred to. They complete a form in the interactive PDF and are then able to compare their findings with a comprehensive table looking at the examiners' reports for the four sittings September 2015 – June 2016, which also includes tips and advice about how to avoid the pitfalls identified. The guides also signpost additional relevant ACCA resources they can refer to.

These guides can be found under technical articles for each exam, under the 'exam technique' heading on that page.

[www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html)



F5 Performance Management – a guide to using the examiner's reports			
Reference	Theme	Content	How to avoid the pitfalls
D15 Q4	Reading the requirements (part 2)	Part (a) required calculations of ROCE and a justification of the figures being used for the calculation. Many candidates forgot to justify their figures and lost the opportunity to earn 2 marks straight away.	
S15 Q3		A significant majority of candidates misinterpreted the requirements, and discussed the performance of the company, and how it might improve. Careful analysis of the requirements would have avoided this.	
M15 Q4	Using the verb to determine the required level of detail	Most candidates were aware of the four perspectives of the balanced scorecard, although few went into any detail aimed at 'describe' the model in part (a). The verb used in the requirement is a useful indicator of how much detail is required – a description would need more than a list of the perspectives involved.	Read through and understand the article <a href="#">What is the common cause?</a> It gives you an explanation of the most commonly used verbs as well as some key tips for answering the questions that include them.
S15 Q2		Part (b) required an explanation of an 'important value' and discussion of its merits in this situation. This was another area where candidates struggled – a common approach was to write out the formula. This does not address the requirement, as it does not explain that it is a long-term weighted average return.	In addition the F5 exam technique article <a href="#">Responding to exam questions</a> covers the verbs you would expect to see in this exam.
M15 Q4	Not using the ACCA resources available	The difficulties encountered in this question could have been avoided at the revision stage. This style of question has been examined before, and practicing past papers (from the approved content provider question bank) is a crucial part of preparing for these examinations.	Work through past exam questions from the approved content provider question bank to ensure you are familiar with the types of questions asked as well as the key knowledge areas that are tested.
M15 Q5		As with question four, the style of the question is not new. Similar questions can be found on the December 2013 and the December 2012 papers. Although they are 'old style' 20 mark questions the technical content is still the same and they provide excellent practice.	Note that if you are using the past exams on ACCA's website the structure of the exam may have changed as well as the syllabus content – make sure you refer to the most up to date <a href="#">revision and study guide</a> for your exam sitting.

## RETAKES GUIDES FOR ALL EXAMS F5 – P7

The retake guides have been designed to help students understand where they went wrong in their previous exam attempt(s) and to provide them with guidance in the way they approach their retake. They provide tips for success, signpost ACCA resources and can be used either online or printed in PDF format. As with the self-study guides these are a useful resource for both self-study students and students using one of our education providers, as well as for tutors teaching ACCA.

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/retake-guides.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/retake-guides.html)



## A GUIDE TO REFLECTION FOR RETAKE STUDENTS FOR ALL EXAMS F5 - P7

The retake guides recommend that students reflect on where they went wrong in their last attempt and try to identify whether their lack of success was due to poor exam technique, a lack of knowledge or a combination of both. These guides were developed to sit alongside the retake guides to support students in this reflection process.

The format of the guides is very similar to that of the guide to using the examiners' reports referred to above. The students are led through a process whereby they must try to identify the common themes identified in the last four examiner reports and it then provides tips and advice to help them achieve success in their next attempt.

These guides can be found under technical articles for each exam, under the 'exam technique' heading on that page.

[www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/technical-articles.html)



## SPECIFIC INTERVENTIONS

The Education Development team in conjunction with other teams across ACCA look at pass rates after every exam sitting with a view to producing specific resources to tackle any exam or market specific issues identified.

Numerous resources have been developed, most of which now sit within the technical articles page for each of the specific exams being addressed. Some examples are identified below.

### Professional marks – the difference between a pass and a fail

Julie Corkish, education technical adviser at ACCA, provides some hints and tips around ensuring you get those professional marks which could mean the difference between a pass and a fail in your exam.

### Advice for students retaking exams

This video is about turning your exam fail into a pass at your next attempt. It suggests ways to reflect on where you went wrong, how to draw up an effective study plan, and practising exam questions

### Exam techniques and last-minute tips

Julie Corkish, education technical adviser at ACCA, provides useful insight which might make the difference between a fail and a pass in your exam, using comments regularly made by the examiner.

### Bringing an F8 exam question to life

Do you find it difficult to answer F8 exam questions? Perhaps you don't have any real-life audit experience, which makes it even harder? This video helps you take the exam into the real world.

### F5 revision webinar

Jamie Carrahar from BPP Professional Education looks at some of the key issues that have come up in previous F5 sittings, with a particular focus on transfer pricing, but also looking at F5 exam technique in more detail.

### Untangling F9 terminology

Guidance to help explain commonly used terms in F9. We consider them in the context of a recent exam question to help you see how they are applied in the real world.

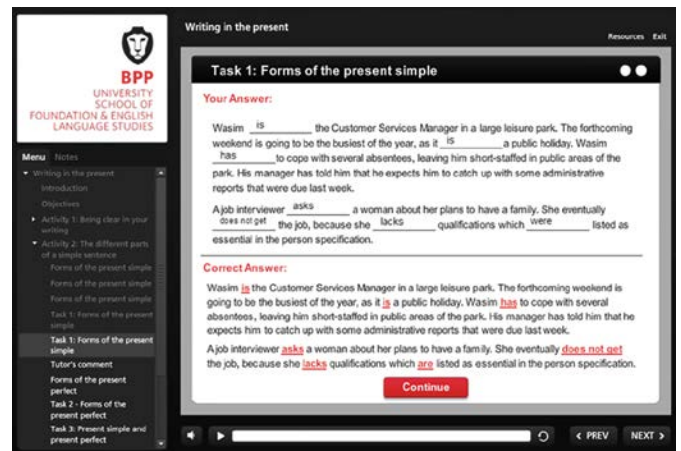
### Making the most of ACCA's P5 resources

ACCA produces a wealth of resources designed specifically to support students taking P5. Here, we outline the P5 resources on the ACCA website, explaining how they should be used and what issues they address.

## ENGLISH LANGUAGE SUPPORT FOR ACCA

ACCA students have access to a course to support the English language skills needed for the ACCA F1-P7 exams. 'BPP University English language support for ACCA' is offered free to all students and is available online as a self-directed and flexible learning programme. It will include approximately 70 one-hour units once all units have been released (scheduled for the end of 2016).

[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)



Each unit includes specialised content designed to identify and reduce some of the common difficulties that students who don't have English as a first language may encounter when attempting ACCA exams.

It is also recognised that students who do have English as their first language may find some of the units helpful, for example units around skim and scan reading, analysing questions, active listening, note taking and summarising long texts.





## Exam specific resources

Most of the resources in this section are developed and written by the examining teams and are designed to sit alongside the specific exams as a guide to the content and format of the syllabus and exams. They also include articles written specifically to address challenges students face and new syllabus areas being introduced.

Although these resources are designed primarily for students, they are also key resources for anyone teaching ACCA.

### EXAMINABLE DOCUMENTS

These are notes which detail the relevant legislation or standards tested in the exam and provide guidance on examinable material including any relevant accounting and auditing documents.

These are especially important for anyone taking exams where the standards and legislation are regularly updated (for example, financial reporting and auditing).

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/examinable-documents.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/examinable-documents.html)

#### EXAMINABLE DOCUMENTS SEPTEMBER 2016 to JUNE 2017

##### AUDIT

##### INTERNATIONAL

Knowledge of new examinable regulations issued by 31<sup>st</sup> August will be examinable in examination sessions being held in the following exam year. Documents may be examinable even if the effective date is in the future. This means that all regulations issued by 31<sup>st</sup> August 2015 will be examinable in the September 2016 to and June 2017 examinations.

The study guide offers more detailed guidance on the depth and level at which the examinable documents should be examined. The study guide should therefore be read in conjunction with the examinable documents list.

##### Accounting Standards

##### Paper F8 Audit and Assurance

The accounting knowledge that is assumed for Paper F8 is the same as that examined in Paper F3. Therefore, candidates studying for Paper F8 should refer to the Accounting Standards listed under Paper F3.

##### Paper P7 Advanced Audit and Assurance

The accounting knowledge that is assumed for Paper P7 is the same as that examined in Paper P2. Therefore, candidates studying for Paper P7 should refer to the Accounting Standards listed under Paper P2.

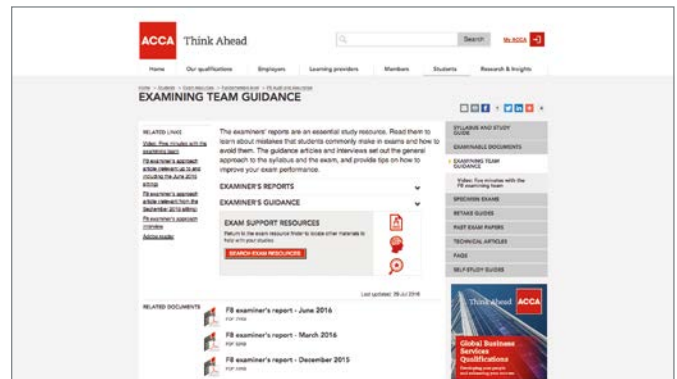
N.B. P7 will only expect knowledge of accounting standards and financial reporting standards from Paper P2. Knowledge of exposure drafts and discussion papers will not be expected.

	Title	F8	P7
	<b>International Standards on Auditing (ISAs)</b>		
	Glossary of Terms	✓	✓
	International Framework for Assurance Assignments	✓	✓
	Preface to the International Standards on Quality Control, Auditing, Review, Other Assurance and Related Services	✓	✓
ISA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with ISAs	✓	✓
ISA 210	Agreeing the Terms of Audit Engagements	✓	✓
ISA 220	Quality Control for an Audit of Financial Statements	✓	✓
ISA 230	Audit Documentation	✓	✓
ISA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	✓	✓
ISA 250	Consideration of Laws and Regulations in an Audit of Financial Statements	✓	✓
ISA 260 (Revised)	Communication with Those Charged with Governance	✓	✓
ISA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	✓	✓
ISA 300	Planning an Audit of Financial Statements	✓	✓
ISA 315 (Revised)	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	✓	✓
ISA 320	Materiality in Planning and Performing an Audit	✓	✓

### EXAMINERS' REPORTS

The examiners' reports are an essential study resource. Produced by the examining team following the exams, these highlight the challenges faced by students, comment on general performance and provide advice for improving marks.

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/examiners-reports.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/examiners-reports.html)



## Examiner's report F8 Audit and Assurance June 2016

### General Comments

There were two sections to the examination paper and all the questions were compulsory. Section A consisted of 12 multiple-choice questions (one or two marks each), which covered a broad range of syllabus topics. Section B had four written questions worth 10 marks each and two longer written questions worth 20 marks each; testing the candidates' understanding and application of audit and assurance in more depth.

### Specific Comments

#### Section A

It was very pleasing to see that once again almost all candidates attempted all of the questions. Section A questions aim to provide a broad coverage of the syllabus, and future candidates should aim to revise all areas of the F8 syllabus, rather than attempting to question spot. The following two questions are reviewed with the aim of giving future candidates an indication of the types of questions asked, guidance on dealing with exam questions and to provide a technical brief on the topics covered by the specific questions selected.

#### Sample Questions for Discussion

##### Example 1

Which of the following statements regarding an engagement letter are correct?

- (1) It must be reissued every year
- (2) It includes the exact fees to be charged
- (3) It includes the details of the limitations of an audit
- (4) It identifies an applicable financial reporting framework

- A 1 and 2 only  
B 3 and 4  
C 1, 2 and 4  
D 2 and 3

This question tested candidates' knowledge of engagement letters, this was not answered well by the majority of candidates. Engagement letters are an important part of the appointment process and is an area frequently tested. The question contained four statements relating to engagement letters and candidates were required to assess which were correct. This question tested candidates' knowledge of ISA 210 *Agreeing the Terms of Audit Engagements*.

Statement 1 was incorrect as engagement letters are not required to be reissued annually as they can be used for more than one year. The letter however, should be reissued if there is any indication that management do not understand the scope and objective of the audit or if there is a significant change within the business or legal and regulatory requirements. Statement 2 is incorrect as rather than including the exact fees, engagement letters contain details of the fee arrangement. If exact fees were included, engagement letters would not be able to roll from one period to another as audit fees often change annually.

Statement 3 is correct, the engagement letter represents a contract between the company and the audit firm. Within the auditor responsibilities section, a statement detailing the limitations of an audit is included. Statement 4 is correct, the engagement letter sets out the financial reporting framework used by the directors in preparing

Examiner's report - F8 June 2016

1

Students should use these to aid their understanding of what is expected of them in the exam. Tutors looking to review past exam questions with students and highlight where errors are commonly made will also find these an essential resource – supporting them in helping their students to avoid making the same mistakes.

See also the guides to using the examiners' reports referred to on page 5, which support both first-time sitters and retake students in using this valuable resource.



## EXAM TECHNIQUE ARTICLES

Each ACCA exam is supported by a range of articles relating to exam technique. Understanding what the question is asking and how to maximise marks are extremely important factors in exam success. Exam technique articles can be found under the technical articles section for each exam.

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html)

## EXAM TECHNIQUE

### F5 examiner's approach

Advice on how to prepare for the exam, and the best ways to achieve success:

- for candidates taking F5 in March or June 2016
- for candidates taking F5 from September 2016

### Multiple-choice questions

What you need to know about the multiple-choice questions (MCQs) in the paper-based exams for F4, F5, F7, F8 and F9 from December 2014.

### Top tips for the F5 exam

This article outlines the key skills considered essential to passing F5.

### Approaching written questions

This article identifies the reasons why sitting the F5 exam seems to cause such a problem for students.

## F5 – A guide to using the examiner's reports

Guidance to help you if you are taking the F5 exam for the first time as this takes you through how to use the examiner's reports as part of your revision phase as directed by the self-study guides. This document will help you to understand how you should be using the examiner's reports to make the best use of them.

F5 – A guide to reflection for retake students

Guidance to help you if you are retaking the F5 exam as this takes you through the process of reflection using the examiner's reports as directed in the [retake guides](#). This document will help you to understand how you should be using the examiner's reports to make the best use of them.

## EXAM SUPPORT RESOURCES

Return to the exam resource finder to locate other materials to help with your studies

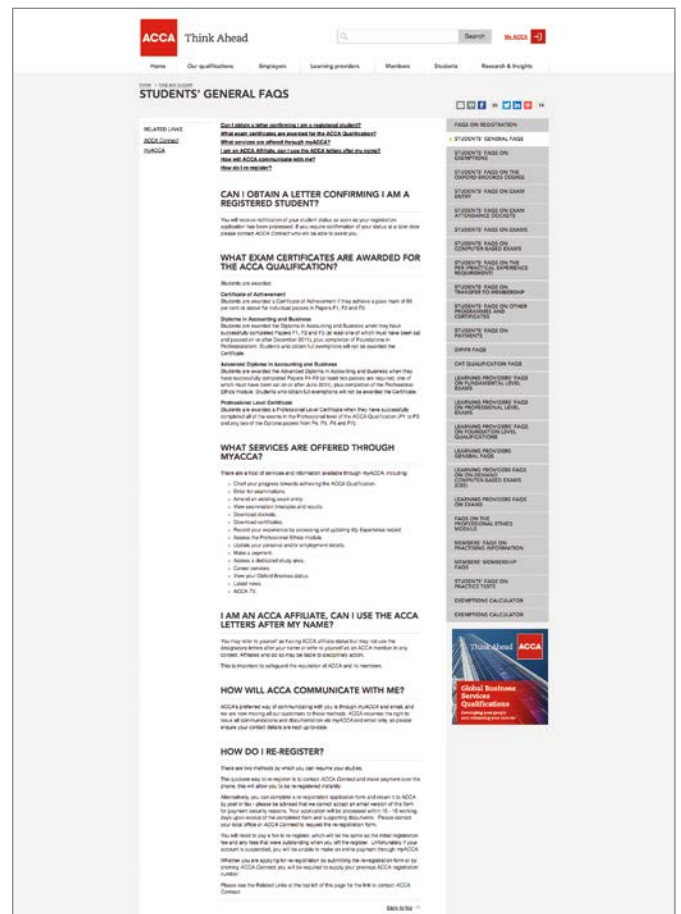
## SEARCH EXAM RESOURCES



## FAQS

The ACCA website has an extensive frequently asked questions section for potential and existing students as well as members. Students can find answers to commonly asked questions on areas ranging from their exams, CBEs, payments and exemptions.

[www.accaglobal.com/gb/en/help.html](http://www.accaglobal.com/gb/en/help.html)



Students should use these articles to supplement their question practice, and tutors should make sure they signpost them to students as well as highlighting the key points to their students, in particular during the revision and final preparation stages of the student journey.

## FIVE MINUTES WITH THE EXAMINING TEAM VIDEOS

These videos cover the most important things students need to know about each of our exams, in just five minutes. They are a great resource for students and tutors and should be one of the first things they look at when preparing for an exam.

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/examiners-reports.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/examiners-reports.html)



### Format of the exam

Section A

- 15 x 2-mark OT questions

Section B

- 3 x 10-mark OT cases (each consisting of 5 x 2-mark OT questions)

Section C

- 2 x 20-mark constructed response questions

2 11/02/2015 F9 Financial Management ©ACCA Think Ahead ACCA

## F5 – F9 CBE RESOURCES

We have a range of resources to support with the introduction of the new F5-F9 CBEs, which can be used by both students and tutors.

### Demo resources

These resources introduce the new exam functionality and question types and include the following:

- An overview video, providing an introduction to the new exam format and an indication of what the new question types look like.
- Exam specific videos, illustrating how to make best use of the spreadsheet and word processing tools in each subject.
- A detailed guidance document, describing what the new F5-F9 CBEs are like, and explaining the different question types in detail and what you'll have to do to answer them. Additionally, it provides information on the full exam functionality and all the useful tools within the exam to support students.

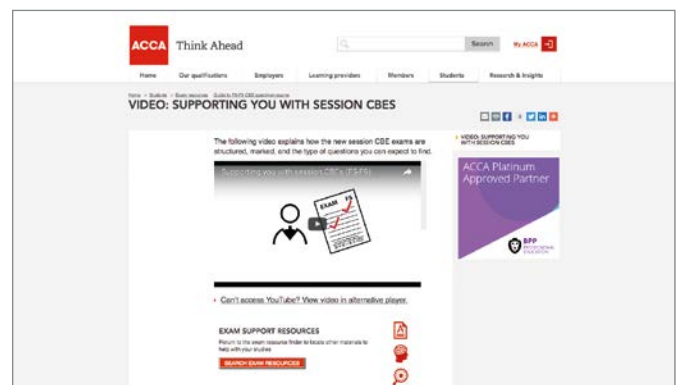
### Interactive resources

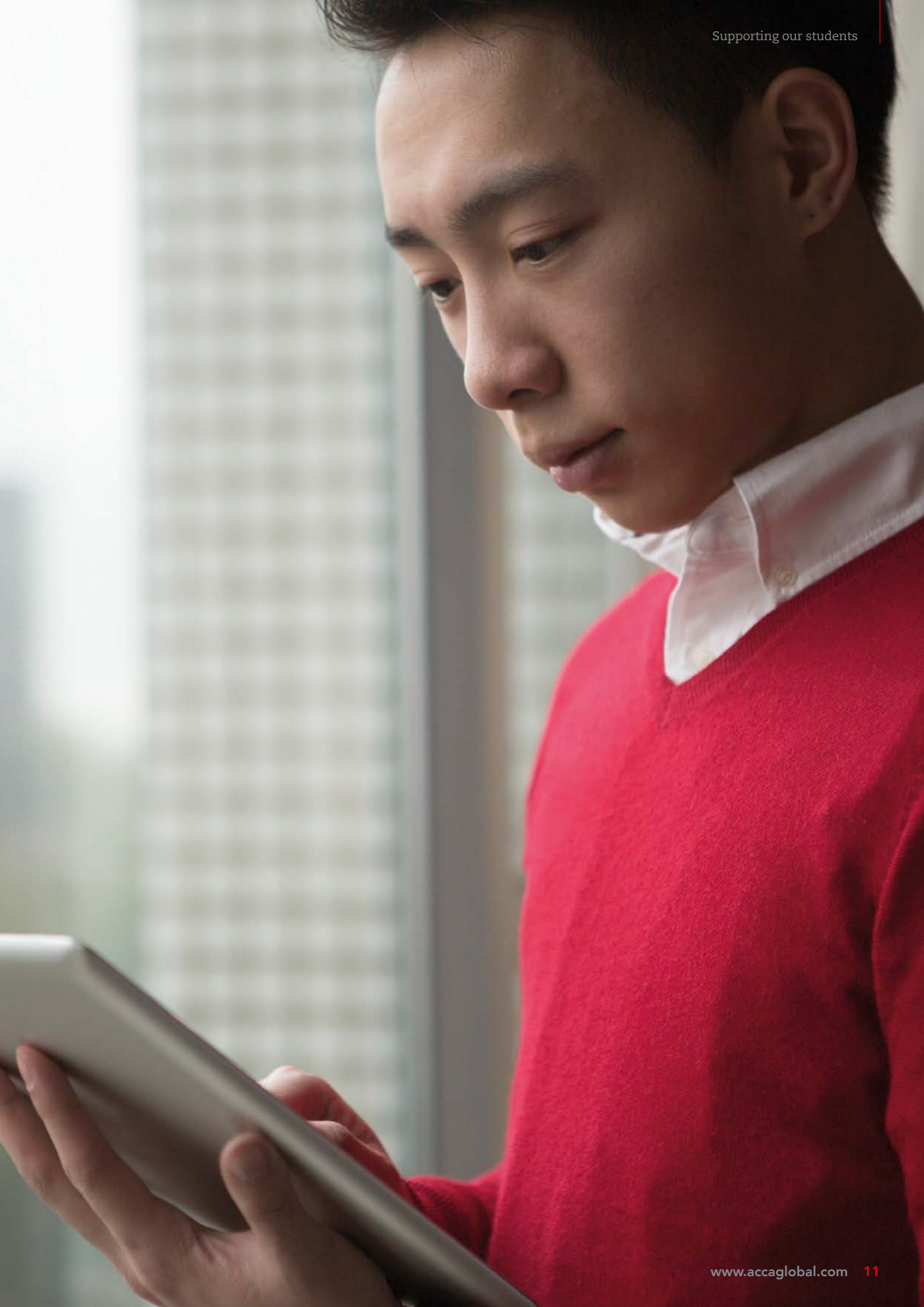
These resources support exam preparation and give students the chance to experience the question types and exam functionality:

- One full CBE specimen per exam, plus extra constructed response (spreadsheet and word processing) questions. These resources reflect the live exam experience and give students the opportunity to practise using the new CBE functionality and answering exam-standard questions. They also include solution material.
- Constructed response workspace – this is an online resource giving students the opportunity to experiment with the new spreadsheet and word processing functionality in a less formal environment, and tutors a tool to use in class. It can also be used to support extra question practice, used in conjunction with practice questions from our Approved Content Providers.

Further information about these resources, as well as links to them, can be found at the following link:

[www.accaglobal.com/gb/en/student/changes-to-exams/f5-f9-session-cbe/learning-support-resources-for-session-cbes.html](http://www.accaglobal.com/gb/en/student/changes-to-exams/f5-f9-session-cbe/learning-support-resources-for-session-cbes.html)



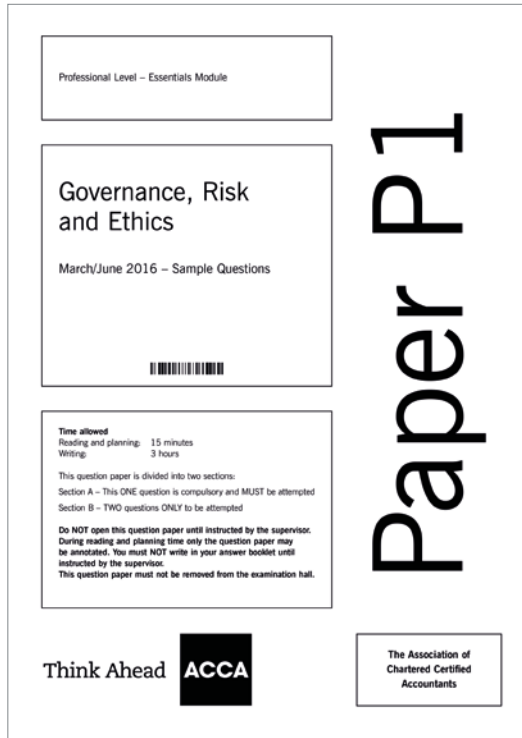
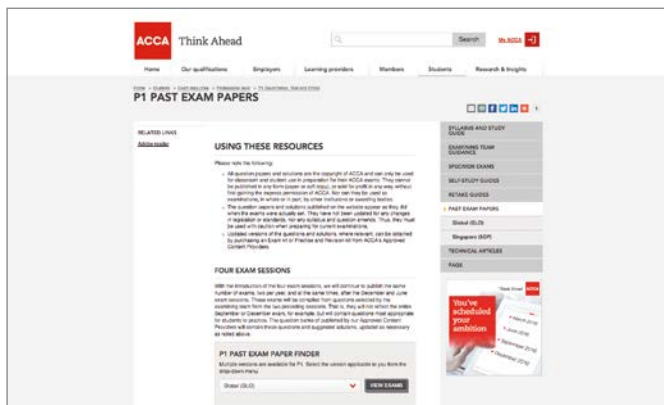




## PAST EXAMS

These show students what has been examined in the past and provide a flavour of the types of questions that may be asked. Students do need to note that the exam questions and answers published on the ACCA website appear as they did at the time set. They are not updated for any changes in legislation or standards. Thus they must be used with a degree of caution.

[www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/past-exam-papers.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p1/past-exam-papers.html)

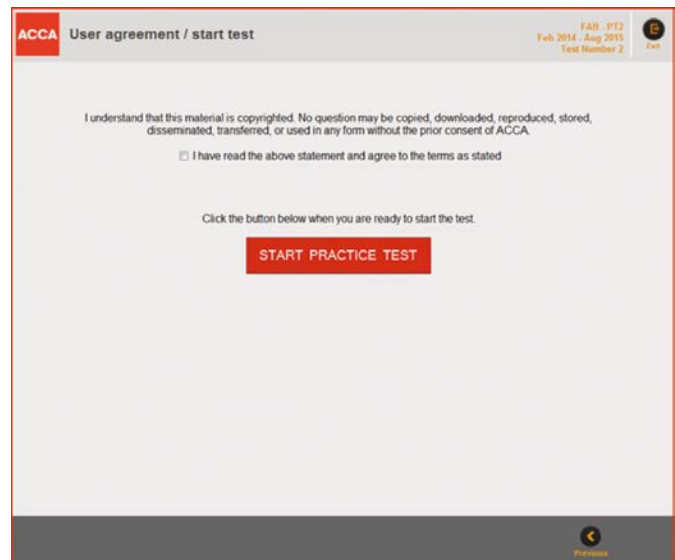


We always recommend that students (and tutors) use the Approved Content Provider question banks for question practice over the past exams as the questions within these are updated for syllabus changes as well as exam format changes. They include past exam questions updated specifically to be relevant to the current exam sitting.

## PRACTICE TESTS

Practice Tests are an interactive study support resource, which replicate the format of some of our CBEs and help students identify their strengths and weaknesses before they take an exam. As well as providing an insight into the live exam experience, Practice Tests also provide feedback on performance – once the test is completed users will receive a personalised feedback diagram. They can be purchased and accessed via myACCA and are available for foundation level exams and F1-F4.

[www.accaglobal.com/gb/en/student/exam-entry-and-administration/preparing-for-exams/practice-tests.html](http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/preparing-for-exams/practice-tests.html)

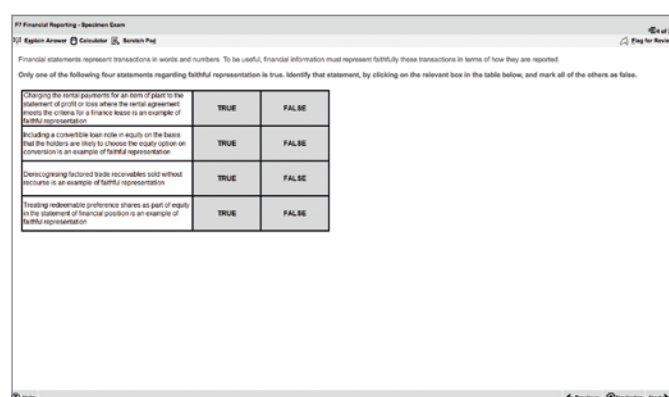
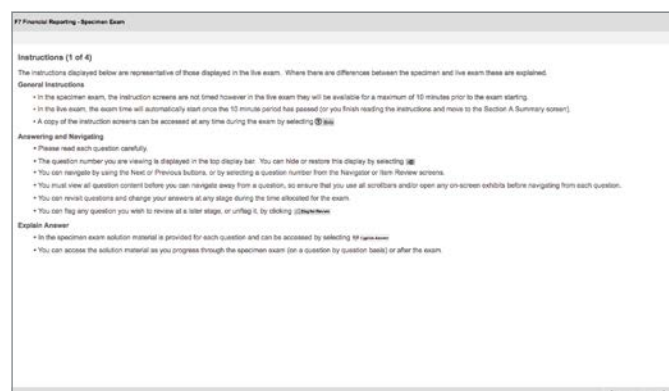
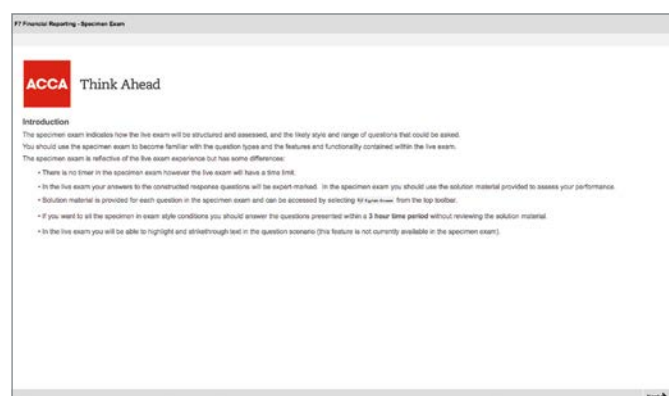


(C) Accounting and reporting systems, controls and compliance	Your score (%)	Correct	Partial	Incorrect	No attempt
1. The relationship between accounting and other business functions	100	36			
2. Accounting and finance functions within business organisations	50	27	49		
3. Principles of law and regulation governing accounting and auditing	100	16			
4. The sources and purpose of internal and external financial information, provided by business	0				23
5. Financial systems, procedures and related IT applications	No syllabus coverage within this test				

## SPECIMEN EXAMS

Specimen exams indicate how the syllabus will be assessed, how the exam is structured and the likely style and range of questions that could be asked. It is highly important for students to familiarise themselves with the exam style especially given the changes to the structure and format of F5-F9 exams (both paper and CBE format).

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/specimen-exams.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/specimen-exams.html)

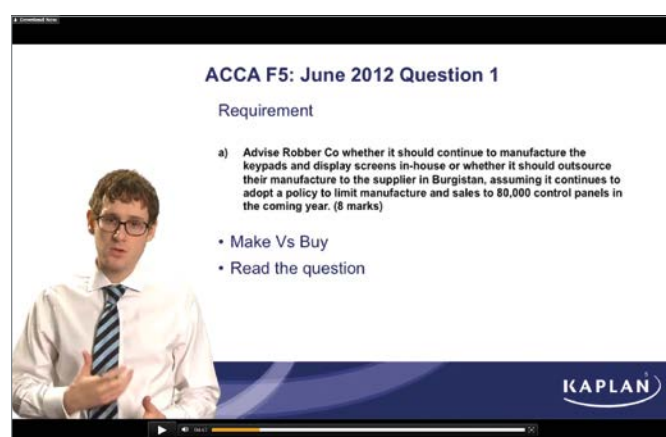
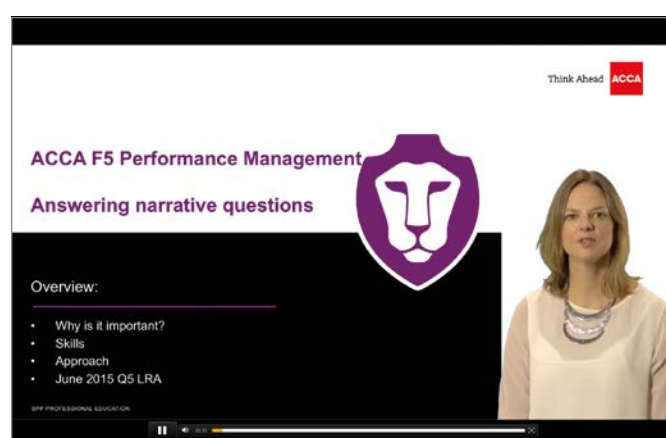
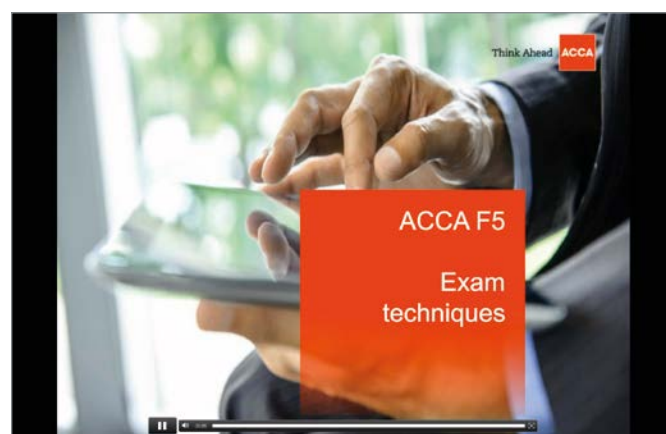


Where exams are available in both paper and CBE format, specimen exams are provided for both formats to ensure students are able to familiarise themselves with the exam they will be sitting.

## STUDY SUPPORT VIDEOS

Study support videos can be found under the technical articles page for all exams and cover a wide variety of topics. Many of these have been produced to recognise specific challenges or difficult topic areas and are produced by ACCA as well as our Approved Learning Partners.

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html)



## SYLLABUS AND STUDY GUIDES

The syllabus and study guide is designed to help with planning study and to provide detailed information on what students can be assessed on in any exam session. This resource is essential for students (and tutors) in understanding the breadth of the syllabus, the linkage with other exams and the exact exam format. It is updated annually.

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/syllabus-study-guide.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/syllabus-study-guide.html)

### Financial Reporting (F7) September 2016 to June 2017

This syllabus and study guide is designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

#### THE STRUCTURE OF THE SYLLABUS AND STUDY GUIDE

##### Relational diagram of paper with other papers

This diagram shows direct and indirect links between this paper and other papers preceding or following it. Some papers are directly underpinned by other papers such as Advanced Performance Management by Performance Management. These links are shown as solid line arrows. Other papers only have indirect relationships with each other such as links existing between the accounting and auditing papers. The links between these are shown as dotted line arrows. This diagram indicates where you are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.

##### Overall aim of the syllabus

This explains briefly the overall objective of the paper and indicates in the broadest sense the capabilities to be developed within the paper.

##### Main capabilities

This paper's aim is broken down into several main capabilities which divide the syllabus and study guide into discrete sections.

##### Relational diagram of the main capabilities

This diagram illustrates the flows and links between the main capabilities (sections) of the syllabus and should be used as an aid to planning teaching and learning in a structured way.

#### Syllabus rationale

This is a narrative explaining how the syllabus is structured and how the main capabilities are linked. The rationale also explains in further detail what the examination intends to assess and why.

#### Detailed syllabus

This shows the breakdown of the main capabilities (sections) of the syllabus into subject areas. This is the blueprint for the detailed study guide.

#### Approach to examining the syllabus

This section briefly explains the structure of the examination and how it is assessed.

#### Study Guide

This is the main document that students, learning and content providers should use as the basis of their studies, instruction and materials. Examinations will be based on the detail of the study guide which comprehensively identifies what could be assessed in any examination session. The study guide is a precise reflection and breakdown of the syllabus. It is divided into sections based on the main capabilities identified in the syllabus. These sections are divided into subject areas which relate to the sub-capabilities included in the detailed syllabus. Subject areas are broken down into sub-headings which describe the detailed outcomes that could be assessed in examinations. These outcomes are described using verbs indicating what exams may require students to demonstrate, and the broad intellectual level at which these may need to be demonstrated ("see intellectual levels below).

#### Learning Materials

ACCA's Approved Content Programme is the programme through which ACCA approves learning materials from high quality content providers designed to support study towards ACCA's qualifications.

ACCA has three Approved Content Providers, Becker Professional Education, BPP Learning Media and Kaplan Publishing.

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## TECHNICAL ARTICLES

These provide advice on challenging areas, new syllabus topics and general exam technique. Technical articles also cover continuing professional development and recent market changes.

[www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f1/technical-articles.html](http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f1/technical-articles.html)

Students should be encouraged to visit the technical articles pages regularly as new articles are added throughout the year.

## VIDEOS APP (EXAM EXPERT APP)

Exam Expert is the official ACCA app providing students with quick, easy access to all of the exam specific videos which appear on the ACCA website. These include our wide range of study support videos as well as the videos covering the new F5-F9 CBE question types. This resource is great for students who want the flexibility to access our resources on the go, and those in markets where mobile phone usage is high.

[www.accaglobal.com/gb/en/student/getting-started/accounting-apps-for-students.html](http://www.accaglobal.com/gb/en/student/getting-started/accounting-apps-for-students.html)





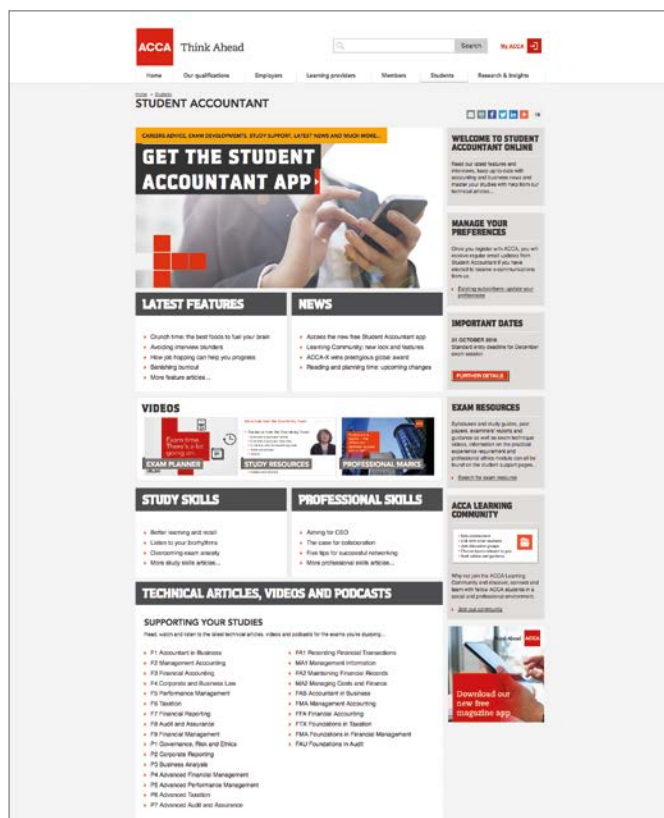
## Other resources

ACCA has two other really valuable resources for students – Student Accountant and the Learning Community.

### STUDENT ACCOUNTANT (SA)

ACCA's e-magazine for students offers features, interviews and up-to-date accounting and business news. Students also receive study support in the form of technical and study support articles. Registered students receive regular email updates from SA if they have elected to receive e-communications. There is also the option to download the SA app which in addition to receiving a digital version of the magazine includes interactive quizzes, videos and podcasts.

[www.accaglobal.com/gb/en/student/sa.html](http://www.accaglobal.com/gb/en/student/sa.html)

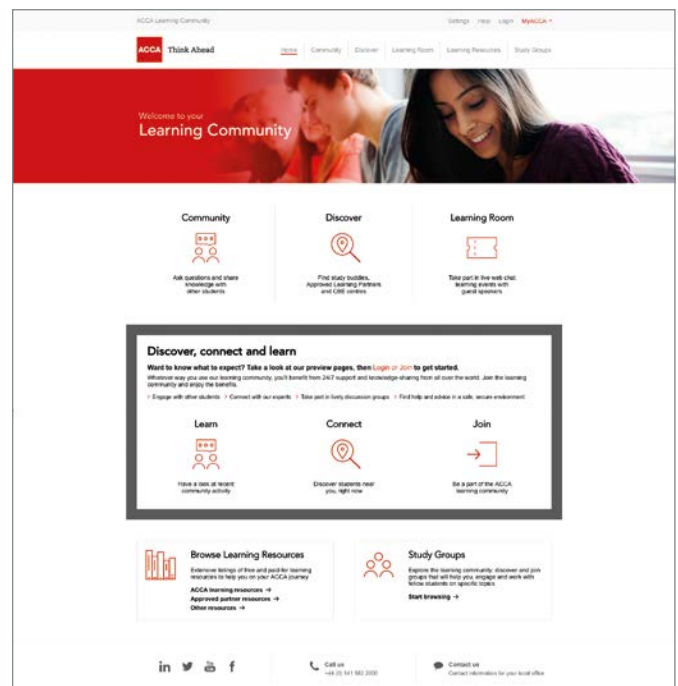


Students should be encouraged to personalise their edition of SA, so that they receive news and links to articles and webinars which are relevant to the exam they are sitting.

### ACCA'S LEARNING COMMUNITY

ACCA's Learning Community is the official forum for anyone studying accountancy with ACCA. Students can ask questions and share knowledge with their peers, find study buddies, Approved Learning Partners and CBE centres and take part in live web chat learning events with guest speakers.

<https://learningcommunity.accaglobal.com/>













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