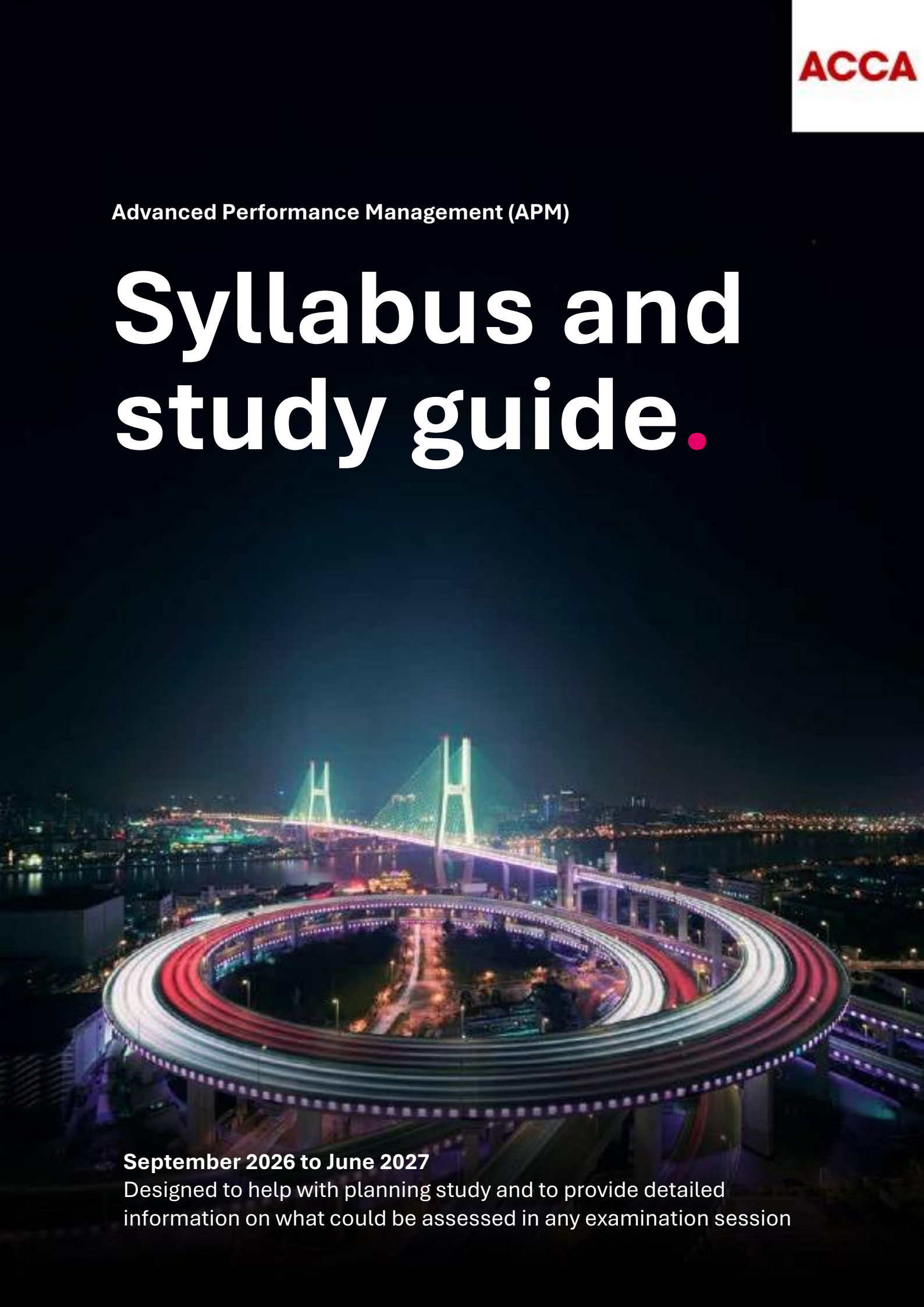


Advanced Performance Management (APM)

Syllabus and study guide.

The background of the cover is a nighttime photograph of a city. In the foreground, there is a large, circular highway interchange with multiple lanes, illuminated with red and white lights. In the background, a large suspension bridge with two tall towers is lit up with green lights. The city lights and water are visible in the distance.

September 2026 to June 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session

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1. Introduction to the syllabus

The aim of the syllabus is to apply relevant knowledge, skills and exercise professional judgement in selecting and applying strategic management accounting techniques and data science methods in different business contexts to contribute to the planning, control and evaluation of the performance of an organisation and its strategic and operational development.

The Advanced Performance Management syllabus further develops key aspects introduced in Performance Management at the Applied Skills level.

The syllabus starts by introducing candidates to the strategic role of management accounting as a discipline for planning and controlling performance so that strategic goals and objectives can be set, monitored and controlled to create value for organisations. It considers the impact of sustainability on the setting of strategic goals, objectives and targets and recognises the impact of external factors on strategic management issues. It then covers the scope and application of high-level performance measurement techniques in a variety of contexts, including service businesses, not-for-profit organisations, divisionalised structures and complex supply chain structures.

The syllabus then moves on to consider performance improvement models and techniques and how they can be used to add value and optimise performance in specific contexts.

The syllabus then covers the design and evaluation of performance management reporting systems, with a focus on their fitness to provide meaningful information to management to assist in the achievement of the organisation's strategic goals.

Finally, the syllabus addresses the impact which developments in technology, and the use of data science and data analytics, will have on the performance management and measurement systems used by organisations.

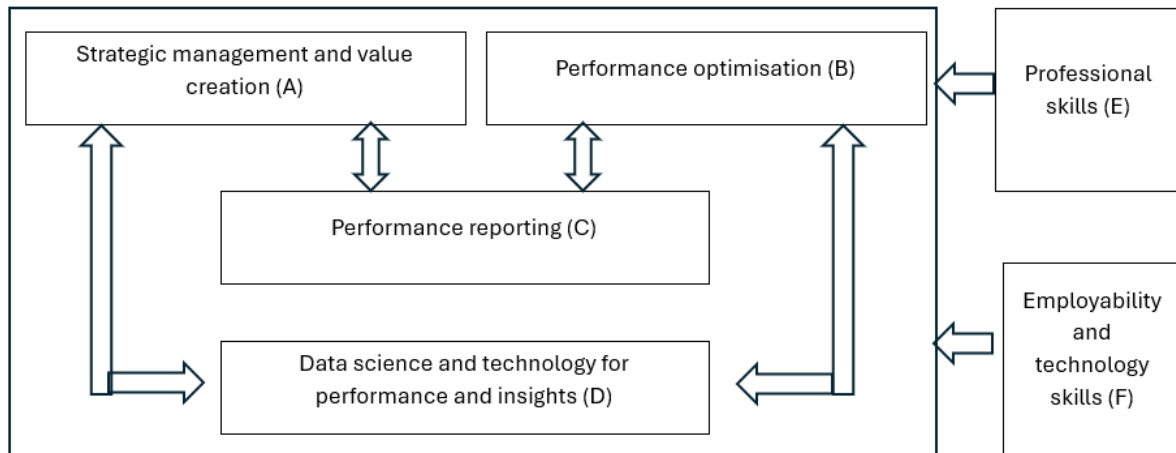
The professional skills section of the syllabus links to all others and provides a range of professional skills which the candidate must demonstrate in the exam. These professional skills will make candidates more employable, or if already in work, will enhance their opportunities for advancement.

The syllabus concludes with outcomes relating to the demonstration of appropriate digital and employability skills in preparing for and taking the APM examination. This includes being able to access and open exhibits, requirements and response options from different sources and being able to use the relevant functionality and technology to prepare and present response options in a professional manner. These skills are specifically developed by practising and preparing for the APM exam, using the learning support content for computer-based exams available via the practice platform and the ACCA website, and will need to be demonstrated during the live exam

2. Main capabilities

On successful completion of this exam, candidates should be able to:

- A Apply strategic management accounting techniques and strategic performance measurement techniques to set strategic goals and to evaluate and improve organisational performance to create value.
- B Apply performance improvement models and techniques to achieve performance optimisation in a variety of contexts.
- C Evaluate performance reporting systems to assess their fitness for purpose in contributing to the achievement of organisational goals.
- D Assess the impact of developments in technology, and the use of data analytics, on performance measurement and management systems.
- E Apply a range of professional skills in addressing requirements within the Advanced Performance Management exam, and in preparation for, or to support, current work experience
- F Demonstrate employability and technology skills.



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

3. Intellectual levels

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1:	Knowledge and comprehension
Level 2:	Application and analysis
Level 3:	Synthesis and evaluation

Very broadly, these intellectual levels relate to the three cognitive levels at which the Applied Knowledge, the Applied Skills and the Strategic Professional exams are assessed.

Each subject area in the detailed study guide included in this document is given a 1, 2, or 3 superscript, denoting intellectual level, marked at the end of each relevant learning outcome. This gives an indication of the intellectual depth at which an area could be assessed within the examination. However, while level 1 broadly equates with Applied Knowledge, level 2 equates to Applied Skills and level 3 to Strategic Professional, some lower-level skills can continue to be assessed as the student progresses through each level. This reflects that at each stage of study there will be a requirement to broaden, as well as deepen capabilities. It is also possible that occasionally some higher-level capabilities may be assessed at lower levels.

4. The syllabus

A Strategic management and value creation

1. Strategic management accounting
2. Performance hierarchy
3. Financial performance measurement
4. Non-financial performance measurement
5. Sustainability

B Performance optimisation

1. Budgetary planning and control
2. Performance and reward
3. Performance improvement models and techniques
4. Performance optimisation in specific contexts

C Performance reporting

1. Management reports

D Data science and technology for performance and insights

1. Technology and information systems
2. Data science and analytics

E Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism

4. Commercial acumen

F Employability and technology skills

1. Use computer technology to efficiently access and manipulate relevant information.
2. Work on relevant response options, using available functions and technology, as would be required in the workplace.
3. Navigate windows and computer screens to create and amend responses to exam requirements, using appropriate tools.
4. Present data and information effectively, using the appropriate tools.

5. Detailed study guide

A Strategic management and value creation

1. Strategic management accounting

- a) Explain the role of strategic performance management in strategic planning and control.^[2]
- b) Explain the role of performance measurement in checking progress towards the corporate objectives.^[2]
- c) Compare planning and control between the strategic, tactical and operational levels within a business entity and assess potential conflicts between long-term and short-term decision making.^[3]
- d) Assess the ways in which stakeholder groups operate and how they influence an organisation and its performance measurement and performance management systems (e.g. using Mendelow's matrix).^[3]
- e) Evaluate how models such as SWOT, PEST and Porter's generic strategies may assist in the performance management process.^[3]
- f) Apply and evaluate Kaplan and Norton's Balanced Scorecard (BSC) as an approach to performance measurement and management.^[3]
- g) Evaluate performance using benchmarking and assess the suitability of alternative benchmarking methods (internal, competitive and functional).^[3]
- h) Evaluate how risk and uncertainty play an important role in planning, decision making and reporting of performance at all levels of an organisation, including the impact of the different risk appetites of stakeholders.^[3]

- i) Assess how changing an organisation's structure, culture and strategy will affect its processes, systems and people.^[3]
- j) Assess how changing an organisation's structure, culture and strategy will influence the adoption of performance measurement methods and techniques.^[3]

2. Performance hierarchy

- a) Assess how a mission and strategic aims are cascaded down the organisation via the formulation of goals and objectives.^[3]
- b) Explain how the content of a mission statement influences an organisation's approach to its performance measurement and management.^[3]
- c) Apply critical success factor (CSF) analysis to develop key performance indicators (KPIs) to achieve and organisation's goals and objectives.^[3]
- d) Apply and evaluate Lynch and Cross' Performance Pyramid as a way in which to link strategy, operations and performance.^[3]
- e) Explain the performance planning gap and evaluate alternative strategies to fill that gap.^[3]

3. Financial performance measurement

- a) Explain why the primary objective of financial performance should be concern for shareholders.^[2]
- b) Calculate and evaluate the appropriateness of different measures of performance including:^[3]
 - i) Gross profit and operating profit
 - ii) Return on Capital Employed (ROCE)
 - iii) Return on Investment (ROI)
 - iv) Earnings Per Share (EPS) and Total Shareholder Return (TSR)
 - v) Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA)

- vi) Residual Income (RI)
- vii) Net Present value (NPV)
- viii) Economic Value Added (EVA™)

and how these are translated into business objectives, policies and operations.^[3]

- c) Explain why indicators of liquidity and gearing need to be considered in conjunction with profitability, including the application of financial and operational gearing and advise what indicators an organisation should use.^[3]
- d) Assess the appropriate benchmarks to use in comparing and assessing performance.^[3]
- e) Evaluate performance measures relevant in a divisionalised organisation structure.^[3]
- f) Assess the need for separate measures in respect of managerial and divisional performance.^[2]

- b) Evaluate how sustainability objectives may influence the setting of targets, the measurement of targets and the reporting of performance, including integrated reporting (IR) and the 3Ps (People, Planet and Profit).^[3]
- c) Analyse costs within environmental cost categories (conventional, hidden, contingent, reputational), interpret the results and recommend appropriate action.^[2]
- d) Evaluate environmental management accounting techniques (lifecycle costing, input-output analysis and activity-based costing).^[3]
- e) Assess decisions using lifecycle costing, input-output analysis and activity-based costing calculations, interpret the results and recommend appropriate action.^[3]

4. Non-financial performance measurement

- a) Assess the interaction of non-financial performance indicators with financial performance indicators.^[3]
- b) Identify and assess the significance of non-financial performance indicators in relation to employees and product/service quality e.g. customer satisfaction reports, repeat business ratings, customer loyalty, net promoter scores, access and availability.^[3]
- c) Assess the difficulties in recording, processing and interpreting data on qualitative issues.^[2]
- d) Assess the significance of brand awareness and brand loyalty and their potential impact on business performance.^[3]

5. Sustainability

- a) Evaluate how sustainability issues may influence the setting of strategic goals,

B Performance optimisation

1. Budgetary planning and control

- a) Evaluate the relative strengths and weaknesses of budgeting methods and recommend an appropriate method for an organisation.^[3]
- b) Calculate fixed and flexible, rolling, activity-based, zero-based and incremental budgets and interpret the results for management.^[3]
- c) Calculate key variances including planning and operational, interpret the results and recommend appropriate action.^[3]
- d) Evaluate the increased use of non-traditional profit-based performance measures in controlling organisations, e.g. beyond budgeting.^[3]

2. Performance and reward

- a) Advise on the link between achievement of the corporate strategy and the management of human resources e.g. through Fitzgerald and Moon's Building Block model.^[2]
- b) Assess the accountability issues that might arise from performance measurement systems.^[3]
- c) Advise on the relationship of Human Resource Management (HRM) to performance measurement and suitable remuneration methods.^[3]
- d) Advise how management style needs to be considered when designing an effective performance measurement system e.g. Hopwood's management styles.^[3]
- e) Evaluate different methods of reward practices, including the potential beneficial and adverse consequences of linking reward to performance measurement.^[3]
- f) Assess the statement; 'What gets measured, gets done' in the context of performance management and apply it in the context of a performance management scenario.^[3]

3. Performance improvement models and techniques

- a) Evaluate how Porter's Value Chain can be used to analyse performance across the whole value chain and to recommend value adding performance improvements.^[3]
- b) Evaluate and apply value-based management (VBM) to performance management.^[3]
- c) Evaluate the use of activity-based management (ABM), including the

application of activity-based costing (ABC), for improving performance.^[3]

- d) Apply and evaluate the following techniques in optimising performance:^[3]
 - i) Kaizen costing
 - ii) Target costing
 - iii) Lifecycle costing
 - iv) Just-in-time (JIT)
 - v) Six Sigma using tools such as DMAIC
 - vi) Total Quality Management (TQM)
 - vii) Costs of quality
- e) Assess the use of Business Process Re-engineering (BPR) on systems development and improvements in organisational performance.^[3]

4. Performance optimisation in specific contexts

- a) Assess the impact of the characteristics of service businesses (SHIP) on performance measurement and management.^[3]
- b) Apply and evaluate performance measurement in service businesses using Fitzgerald and Moon's Building Block model.^[3]
- c) Assess the potential problems of multiple objectives in a not-for-profit organisation.^[3]
- d) Explain the difficulties in measuring outputs in not-for-profit organisations when performance is not judged in terms of money or an easily quantifiable objective.^[2]
- e) Assess the use of league tables in not-for-profit organisation and the resulting effects on performance.^[3]
- f) Apply and evaluate value for money (VFM) as a measure of performance in not-for-profit organisations, using the 3Es (economy, efficiency and effectiveness).^[3]

- g) Assess the problems encountered in planning, controlling and measuring performance levels, e.g. productivity, profitability, quality and service levels, in complex business structures.^[3]
- h) Assess the impact on performance management of the use of business models involving strategic alliances, joint ventures and complex supply chain structures.^[3]
- i) Advise on the content, implementation and management of Service Level Agreements (SLAs) within complex business structures.^[3]

C Performance reporting

1. Management reports

- a) Evaluate the management report, including any narrative commentary, of an organisation in the light of.^[3]
 - i) its mission, goals and objectives;
 - ii) the needs of the users of the report;
 - iii) avoiding the problem of information overload; and
 - v) best practice in presentation.
- b) Evaluate the use of data visualisation techniques to communicate key performance trends and insights, including charts, graphs, maps and animation.^[2]
- c) Advise on how the use and presentation of numerical data could be misinterpreted and provide a misleading impression of performance.^[3]
- d) Advise on how the use and presentation of a narrative commentary could be used to provide a misleading impression of performance.^[3]
- e) Prepare a useful narrative commentary for a performance report based on the data presented.^[3]

D Data science and technology for performance and insights

1. Technology and information systems

- a) Advise on how IT developments may influence performance management systems (e.g. unified corporate databases, data warehouses, process automation, artificial intelligence (AI), radio frequency identification devices (RFID), cloud and network technology).^[3]
- b) Explain the issue of data silos and assess the problems they present for the accounting function.^[3]
- c) Evaluate the use of enterprise resource planning systems (ERPS), knowledge management systems (KMS) and customer relationship management systems (CRMS) to manage performance.^[3]
- d) Assess the risks to systems and data and recommend methods and controls to protect the security of the technology and information of an organisation.^[3]
- e) Evaluate whether the management information systems are lean and the value of the information that they provide (e.g. using the 5 Ss).^[3]

2. Data science and analytics

- a) Assess the development of big data and its impact on performance measurement and management, including the risks and challenges it presents.^[3]
- b) Advise on the data science methods and processes from setting the goals of the exercise, to selecting, cleaning, transforming and storing the data.^[2]
- c) Apply and evaluate different methods of data analysis (e.g. descriptive, diagnostic, predictive and prescriptive analytics).^[3]

- d) Assess the use of different types of data for analytics (e.g. text, image, video and voice).^[2]
- e) Analyse data using regression analysis and identify biases, patterns, trends, ranges and distributions.^[2]
- f) Assess the use of machine learning and artificial intelligence (AI) in gaining insights and recommending performance improvements.^[2]
- g) Assess the output of data models developed to support the goals of the organisation and advise on any refinements required.^[2]
- h) Advise management on the output of a data model to provide clear insights and help to formulate recommendations for action.^[2]
- i) Advise on the ethical issues related to information collection and processing (e.g. the use of algorithms which are impossible to interrogate and audit, and large-scale data collection and analysis).^[2]

E Professional skills

1. Communication

- a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, using appropriate technology.^[3]
- b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.^[3]
- c) Clarify and simplify complex issues to convey relevant information in a way that adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.^[3]

2. Analysis and evaluation

- a) Investigate relevant information from a range of sources, using appropriate analytical techniques, to establish reasons and causes of issues, assist in decision-making and to identify opportunities or solutions.^[3]
- b) Consider information, evidence and findings carefully, reflecting on their implications and how they can be used in the interests of the individual, business function, division and the wider organisational goals.^[3]
- c) Assess and apply appropriate judgement when considering organisational plans, initiatives or issues when making decisions; taking into account the implications of such decisions on the organisation and those affected.^[3]
- d) Appraise information objectively with a view to balancing the costs, risks, benefits and opportunities, before advising on or recommending appropriate solutions or decisions.^[3]

3. Scepticism

- a) Explore the underlying reasons for key organisational plans, issues and decisions, applying the attitude of an enquiring mind, beyond what is immediately apparent.^[3]
- b) Question opinions, assertions and assumptions, by seeking justifications and obtaining sufficient evidence for either their support and acceptance or rejection.^[3]
- c) Challenge and critically assess the information presented or decisions made, where this is clearly justified, in the wider professional, ethical, organisational, or public interest.^[3]

4. Commercial acumen

- a) Demonstrate awareness of organisational and external factors, which will affect the measurement and management of an organisation's strategic objectives and operational activities.^[3]
- b) Recognise key issues in determining how to address or resolve problems and use judgement in proposing and recommending commercially viable solutions.^[3]
- c) Show insight and perception in understanding behavioural responses, process and system-related issues and wider organisational matters, demonstrating acumen in offering advice and arriving at appropriate recommendations.^[3]

F Employability and technology skills

- 1. Use computer technology to efficiently access and manipulate relevant information**
- 2. Work on relevant response options, using available functions and technology, as would be required in the workplace**
- 3. Navigate windows and computer screens to create and amend responses to exam requirements, using the appropriate tools**
- 4. Present data and information effectively, using the appropriate tools**

6. Summary of changes to Advanced Performance Management (APM)

ACCA periodically reviews its qualification syllabuses so that they fully meet the needs of stakeholders such as employers, students, regulatory and advisory bodies and learning providers.

The syllabus for Advanced Management Accounting (APM) has been updated for the year September 26 – June 27. The syllabus has been restructured to more clearly group key subject areas and to consolidate some learning outcomes. The overall content of the APM syllabus is largely unchanged, although some learning outcomes have been reworded or deleted, and several new learning outcomes have been added.

All changes are shown below:

Table of amendments

New LO	Subject area	Previous LO	Details of change
A	Strategic management and value creation		
A1	Strategic management accounting		
A1a		A1a	No change
A1b		A1b	Verb change
A1c		A1c/A1d	A1c and A1d combined
A1d		A5a	Verb change
A1e		A1e	BCG and Porter's 5 forces removed
A1f		D1a	Wording change
A1g		A1f	Wording change
A1h		A1g	No change
A1i			New
A1j		A4e	Verb change
A2	Performance hierarchy		
A2a		A2b	Wording change
A2b		A2a	Wording change
A2c		A2c	Wording change
A2d		D1b	Wording change
A2e		A2f	No change
A3	Financial performance measurement		
A3a		C1a	Wording change
A3b		C1b	Wording change
A3bi		C3bi	No change
A3bii		C3bii	No change
A3biii		C3biii	No change
A3biv		C3biv	TRS added
A3bv		C3bv	No change
A3bvi		C3bvi	No change
A3bvii		C3bvii	No change

A3bviii		C3bix	No change
A3c		C1c	Wording change
A3d		C1e	Wording change
A3e		C2a	Wording change
A3f		C2b	Verb change
A4	Non-financial performance measurement		
A4a		C4a	Verb change
A4b		C4b	Verb change, Net promoter score added
A4c		C4c/B3d	C4c and B3d combined
A4d		C4d	Verb change
A5	Sustainability		
A5a		A5b/B5c	A5b and B5c combined and reworded
A5b		A5b/B5c	A5b and B5c combined and reworded
A5c			New
A5d		A5c	A5c split into A5d and A5e
A5e		A5c	A5c split into A5d and A5e
B	Performance optimisation		
B1	Budgetary planning and control		
B1a		A3a	A3a split into B1a and B1b
B1b		A3a	A3a split into B1a and B1b
B1c		A3b	Wording change
B1d		A3c	No change
B2	Performance and reward		
B2a		C6b	Wording change
B2b		C7a	Verb change
B2c		C6a	Wording change
B2d		C7c	Verb change
B2e		C6c	Verb change
B2f		C7b	No change
B3	Performance improvement models and techniques		
B3a		A4d	McKinsey 7S removed and verb change
B3b		D1e	Wording change
B3c		D1d	Wording change
B3d		C5a	Wording change
B3di		C5ai	No change
B3dii		C5aai	No change
B3diii			New
B3div		C5aiii	No change
B3dv		C5d	Wording change
B3dvi		C5aiv	Wording change
B3dvii		C5b	Wording change
B3e		A4c	Wording change
B4	Performance optimisation in specific contexts		
B4a			New

B4b		D1c	Wording change
B4c		C3a	Wording change
B4d		C3b	Verb change
B4e		C3c	Wording change
B4f		C3e	Wording change
B4g		D2a	Verb change
B4h		D2b	Verb change
B4i			New
C	Performance reporting		
C1	Management reports		
C1a		B5a	Wording change
C1ai		B5aii	Wording change
C1aii		B5aiii	No change
C1aiii		B5aiv	No change
C1aiv		B5ai	No change
C1b		B5av	Wording change
C1c		B5b	Wording change
C1d			New
C1e			New
D	Data science and technology for performance and insights		
D1	Technology and information systems		
D1a		B3b	Wording change
D1d		B1c	Verb change
D1c		B1d	Wording change
D1d			New
D1e		B1e	No change
D2	Data science and analytics		
D2a		B4a	Verb change
D2b			New
D2c		B4c	Verb change
D2d		B4d	Wording change
D2e			New
D2f			New
D2g			New
D2h			New
D2i		B4e	Wording change

Deleted learning outcomes

A2d	B1a	C1bviii
A2e	B1b	C1d
A4a	B1f	C2c
A4b	B2a	C2d
A4f	B2b	C2e
	B3a	C3d
	B3c	C5c
	B4b	

7. Approach to examining the syllabus

The *Advanced Performance Management* exam builds upon the skills and knowledge examined in the *Performance Management* exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject and an ability to relate their technical understanding of the subject to issues of strategic and operational importance to the organisation. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

The examination will also focus on the following professional skills and behaviours:

- Communication
- Analysis and Evaluation
- Scepticism
- Commercial Acumen

Examination Structure

The syllabus is assessed by a three-hour 15 minutes examination.

Section A

Section A of the exam will always be a 50-mark case study based on an organisation in a particular business context. The 50 marks will comprise of 40 technical marks and 10 professional skills marks. All of the professional skills will be examined in Section A.

It is likely to include the organisation's mission statement and strategic goals and objectives and candidates will be expected to be able to assess the methods by which the organisation is controlling, managing and measuring performance in order to achieve its objectives. This assessment could include an evaluation of the organisation's new strategies or projects, its performance management and measurement systems or its use of performance improvement models and techniques. Candidates should understand that they will be expected to undertake calculations, draw comparison against relevant information where appropriate and be prepared to offer alternative recommendations as needed.

Management accountants are required to look across a range of issues which will affect organisational performance, the achievement of objectives and impact on operations and so candidates should expect to see Section A of the exam focus on a range of issues from across syllabus sections A and B. These will vary depending on the business context the case study in Section A is based on.

Section A questions will ask candidates to produce a response in a specific format, in the role of an advisor to senior management, for example a report to the board of directors.

Section B

Candidates will be required to answer a further two 25-mark questions in Section B of the exam, which will comprise of scenario based questions. The 25 marks will comprise of 20 technical marks and 5 professional skills marks. Section B questions will examine a combination of

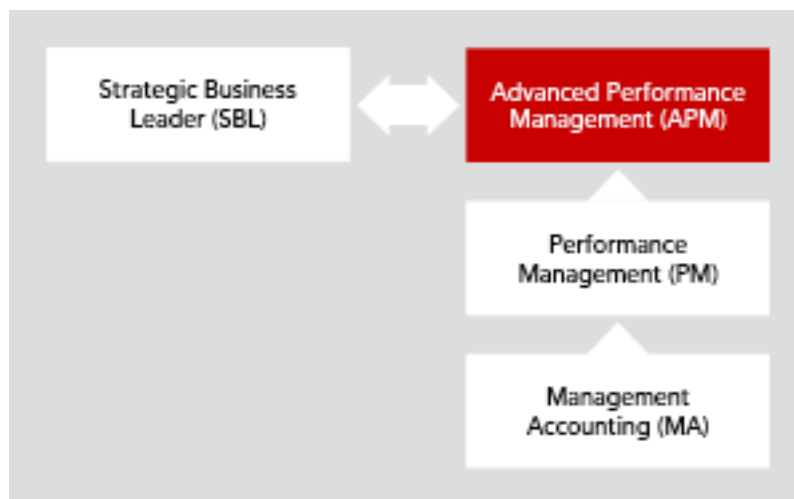
professional skills appropriate to the question. Each question will examine a minimum of two professional skills from Analysis and Evaluation, Scepticism and Commercial Acumen.

One of the Section B questions will come from syllabus section C, and one will come from syllabus section D. The topics from syllabus sections A and B will form the foundations for the two Section B questions.

Total 100 marks

8. Relational diagram linking Advanced Performance Management (APM) with other exams

This diagram shows links between this exam and other exams preceding or following it. Some exams are directly underpinned by other exams such as Advanced Performance Management by Performance Management. This diagram indicates where students are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.



9. Guide to ACCA examination structure and delivery mode

The pass mark for all ACCA Qualification examinations is 50%.

The structure and delivery mode of examinations varies.

Applied Knowledge

The Applied Knowledge examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus. These are assessed by a two-hour computer-based examination.

Applied Skills

The Corporate and Business Law exam is a two-hour computer-based objective test examination for English and Global.

For the format and structure of the Corporate and Business Law or Taxation variant exams, refer to the 'Approach to examining the syllabus' section of the relevant syllabus and study guide.

The other Applied Skills examinations (PM, TX-UK, FR, AA, and FM) contain a mix of objective and longer type questions with a duration of three hours for 100 marks. These are assessed by a three-hour computer-based exam. Prior to the start of each exam there will be time allocated for students to be informed of the exam instructions.

The longer (constructed response) question types used in the Applied Skills exams (excluding Corporate and Business Law) require students to effectively mimic what they do in the workplace. Students will need to use a range of digital skills and demonstrate their ability to use spreadsheets and word processing tools in producing their answers, just as they would use these tools in the workplace. These assessment methods allow ACCA to focus on testing students' technical and application skills, rather than, for example, their ability to perform simple calculations.

Strategic Professional

Essentials:

Strategic Business Leader is ACCA's case study examination at Strategic Professional and is examined as a closed book exam of 3 hours and 15 minutes, including reading, planning and reflection time which can be used flexibly within the examination.

Pre-seen information for the Strategic Business Leader exam will be released two weeks before the exam sitting. The pre-seen information contains background and contextual details in order for students to familiarise themselves with the fictitious organisation that they will be examined on and the industry in which it operates.

The Strategic Business Leader exam will contain new information in the form of exhibits and students are required to complete several tasks. All questions are compulsory and each examination will contain a total of 80 technical marks and 20 professional skills marks.

As this is a closed book exam, the pre-seen information is also available within the examination.

Strategic Business Reporting is a three-hour 15 minutes exam. It contains two sections and all questions are compulsory. This exam contains four professional marks.

Options:

The Strategic Professional Options are all three hours and 15 minutes computer-based exams. All contain two sections and all questions are compulsory.

All option exams contain a total of 80 technical marks and 20 professional skills marks.

The question types used at Strategic Professional require students to effectively mimic what they would do in the workplace.

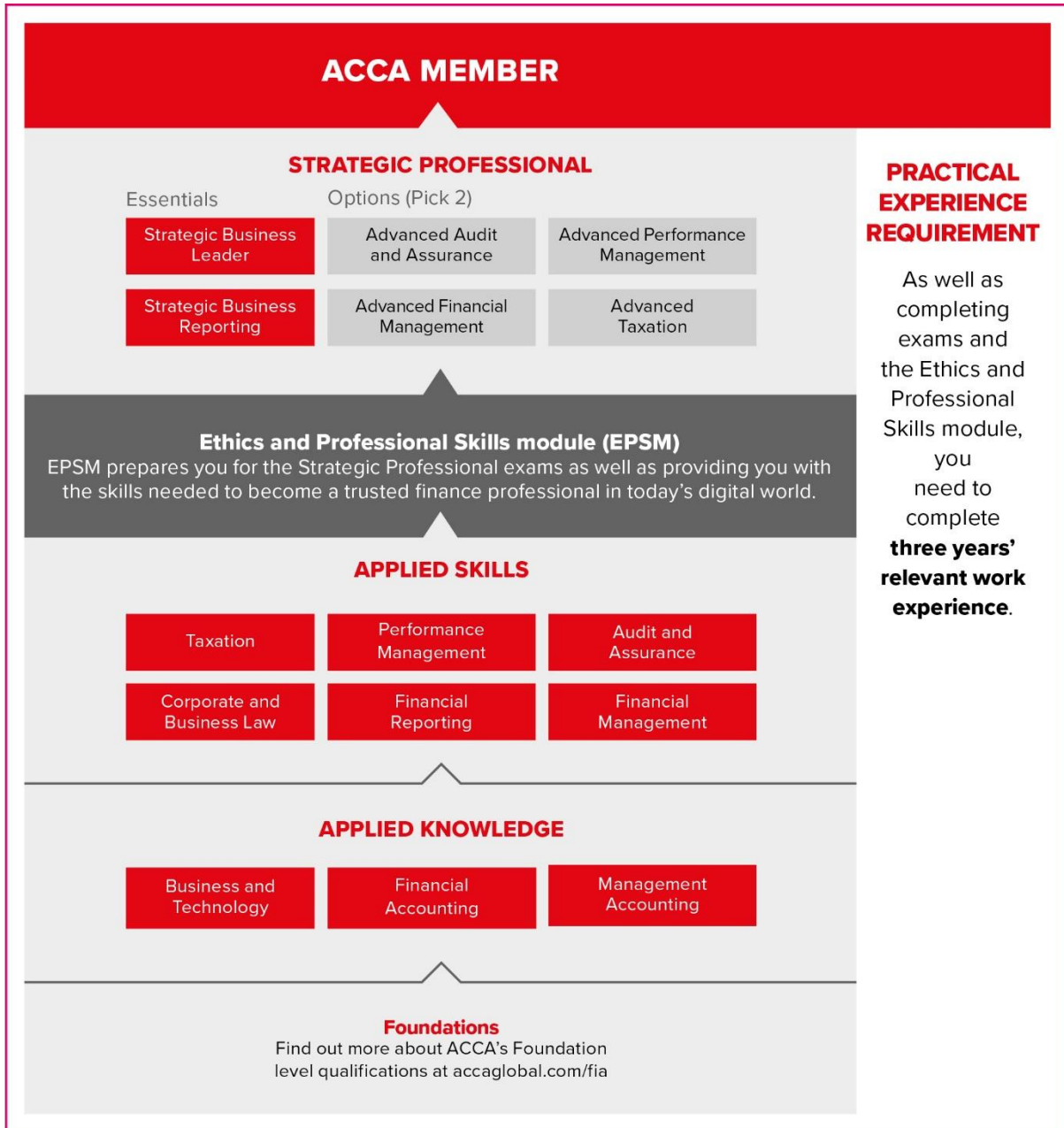
These exams offer ACCA the opportunity to focus on the application of knowledge to scenarios, using a range of tools including word processor, spreadsheets and presentation slides - not only enabling students to demonstrate their technical and professional skills but also their use of the technology available to today's accountants.

Time management

ACCA encourages students to take time to read questions carefully and to plan answers but once the exam time has started, there are no additional restrictions as to when students may start producing their answer.

Students should ensure that all the information and exam requirements are properly read and understood.

10. The structure of ACCA qualification



*See accaglobal.com for details

11. Guide to ACCA examination assessment

ACCA reserves the right to examine any learning outcome contained within the study guide. This includes knowledge, techniques, principles, theories, and concepts as specified. For the financial accounting, audit and assurance, law and tax exams except where indicated otherwise, ACCA will publish *examinable documents* once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions.

For most examinations (not tax), regulations **issued** or legislation **passed** on or before 31 August annually, will be examinable from 1 September of the following year to 31 August of the year after that. Please refer to the examinable documents for the exam (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates will not be examinable if the **effective** date is in the future, unless explicitly stated otherwise in this syllabus and study guide or examinable documents.

The term issued or passed relates to when regulation or legislation has been formally approved.

The term effective relates to when regulation or legislation must be applied to an entity's transactions and business practices.

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

For **UK** tax exams, examinations falling within the period 1 June to 31 March will generally examine the Finance Act which was passed in the previous year. Therefore, exams falling in the period 1 June 2025 to 31 March 2026 will examine the Finance Act 2024 and any examinable legislation which is passed outside of the Finance Act before 31 May 2024.

For additional guidance on the examinability of specific tax rules and the depth in which they are likely to be examined, reference should be made to the relevant Finance Act article written by the examining team and published on the ACCA website.

None of the current or impending devolved taxes for Scotland, Wales, and Northern Ireland is, or will be, examinable.

12. Learning hours and education recognition

The ACCA qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA students find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualification is recognised and valued by governments, regulatory authorities and employers across all sectors. To this end, the ACCA qualification is currently recognised on the education frameworks in several countries. Please refer to your national education framework regulator for further information.

Each syllabus is organised into main subject area headings which are further broken down to provide greater detail on each area.

ACCA provides free digital access to the [ACCA Study Hub](#) for all students globally via MyACCA, including full syllabus coverage, short quizzes, practice and revision questions and flashcards to help you prepare for your exam.

ACCA's content partners are [BPP Learning Media](#) and [Kaplan Publishing](#). They create their own learning materials. For more information about the types of materials offered, please visit their websites and contact them directly.