



# 专业技能变革一周年 回顾与展望

ACCA中国APM资深教学顾问  
胡美玲



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# Agenda

1. Professional Skills Overview
2. Professional Skills - what we know so far (AFM/APM/AAA)
3. Professional Skills Application and Teaching
4. Supporting resources







# Professional Skills Overview

# Professional Skills Overview

## AFM APM AAA

- From **September 2022**, ACCA introduced a major change to the Strategic Professional Options examinations.
- The exam structure of all Strategic Professional Options stay the same. Section A question worths 50 marks and two Section B questions worth 25 marks each.
- **But**, ACCA changed the balance of technical and professional skills marks.



# Professional Skills Overview

## Professional skills marks

20

AFM/APM/AAA exam comprise of 80 technical marks and 20 professional skills marks from Sep. 2022

# Professional Skills Overview

- 80 technical marks and **20** professional skills marks.
- **10** professional skills marks in Section A. **All four** professional skills will be examined.
- **5** professional skills marks in each of the Section B questions. Will examine a combination of Analysis and evaluation, Scepticism and Commercial acumen.

# Professional Skills Overview

## *Positive messaging*

- Double marking
- Only 80 technical marks!
- There's headroom with the professional skills marks
- More time
- Produce answers you would be proud of at work – holistic approach
- Its NOT about grammar and spelling

# Professional Skills Overview

- **Purpose:** the professional accountants of the future have the right **blend of technical and professional skills**, coupled with an **ethical mindset**.
- The professional skills marks in the AFM/APM/AAA exam will be **attached to the overall question**.
- Different with SBL' exam form, with particular professional skill attached to each individual requirement.



# Professional Skills Overview

- Communication – section A only
- Analysis and evaluation - section A&B
- Scepticism (and judgement)\* - section A&B
- Commercial acumen- section A&B

\* Scepticism is being expanded to **include judgement** for Advanced Audit and Assurance only, as it is a defined requirement for auditors.

# Professional Skills Overview

APM Specimen – from September 2022 onwards

1 of 3

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**Exhibits**

- 1. Organisation information
- 2. CSFs and KPIs
- 3. Value for money
- 4. League tables
- 5. Appendix 1

**Requirements**

- Requirements (50 marks)

**Response Options**

- Word Processor
- Spreadsheet

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

1. Organisation information – the background, new mission statement and four key areas of action for the organisation: Deeland Police (DP).
2. CSFs and KPIs – details of work required by the chief executive officer (CEO) on the critical success factors (CSFs) and key performance indicators (KPIs) for DP.
3. Value for money – information on a request for an evaluation of the value for money (VFM) of the service provided by DP.
4. League tables – details of an evaluation required on the use of police force performance league tables.
5. Appendix 1 – data currently used when considering the performance of DP.

This information should be used to answer the question **requirements** within your chosen **response option(s)**.

**Requirements (50 marks)**

It is now 1 September 20X5.

**Write a report to the CEO of the Department for Internal Affairs to respond to his instructions for work on the following areas:**

(i) the critical success factors and key performance indicators for Deeland Police; (16 marks)

(ii) an evaluation of the value for money service provided; and (14 marks)

(iii) the use of league tables in measuring the performance of Deeland Police. (10 marks)

Professional marks will be awarded for the demonstration of skill in communication, analysis and evaluation, scepticism and commercial acumen in your answer. (10 marks)

1 2 3 4

Help/Formulae Sheet Previous Navigator Next

# Professional Skills Overview

AFM Specimen – from September 2022 onwards

1 of 3

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Exhibits

1. Kingtim Co

2. Takeover defences

3. Financial details

4. Employee remuneration

Requirements

Requirements (50 marks)

Response Options

Word Processor

Spreadsheet

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

Requirements (50 marks)

(a) Discuss the feasibility and effectiveness of the defence strategies of selling off individual garden centres and enhancing directors' remuneration.

(7 marks)

(b) Prepare a report for the board of directors of Kingtim Co which:

(i) estimates the company's cost of capital before the new bonds are issued;

(4 marks)

(ii) estimates the market value and post-tax cost of debt of the new bonds;

(7 marks)

(iii) estimates the revised cost of equity and revised cost of capital if the new bonds are issued;

(7 marks)

(iv) discusses the impact on Kingtim Co's cost of capital and the reaction of equity and bond holders to the chief executive's proposal. The discussion should include an explanation of any assumptions made in the estimates in (b) (i) – (iii) above.

(9 marks)

(c) Discuss the approach taken to employee remuneration by Kingtim Co's Northern region and the issues associated with it.


(6 marks)

Professional marks will be awarded for the demonstration of skill in communication, analysis and evaluation, scepticism and commercial acumen in your answer.

(10 marks)

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Previous Navigator Next



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# Professional Skills Overview

AAA-INT Specimen – from September 2022 onwards

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1 of 3

Exhibits

1. Partner's email

2. Background information

3. Selected financial information

4. Audit team meeting notes

Requirement

Requirement (50 marks)

Response Options

Briefing notes

Spreadsheet

It is 1 July 20X5. You are a manager in the audit department of Pegasus & Co, a firm of Chartered Certified Accountants. You are assigned to the audit of the Crux Group (the Group), which has a financial year ending 30 September 20X5, and is a listed entity.

Pegasus & Co was appointed auditor to the Group in January 20X5.

The Group operates in the travel industry, offering a selection of worldwide itineraries and has a fleet of 20 cruise ships. The Group operates three brands which provide different types of cruise experience.

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

- Partner's email - an email which you have received from Norma Star, the Group audit engagement partner.
- Background information - information and matters relevant to audit planning.
- Selected financial information - information relevant to the audit.
- Audit team meeting notes - information relevant to the audit.

**Respond to the instructions in the email from the audit engagement partner.**

This information is provided to you in the form of a table. Note: The split of the mark allocation is shown in Exhibit 1 - Partner's email.

(40 marks)

Professional marks will be awarded for the demonstration of skill in communication, analysis and evaluation, professional **scepticism** and judgement and commercial acumen in your answer.

(10 marks)

Help

Previous Navigator Next



# Professional Skills Overview

APM Specimen – from September 2022 onwards

2 of 3

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Exhibits

1. Company information

2. Purchasing and production

3. JIT and costs of quality

4. Appendix 1

Requirements

Requirements (25 marks)

Response Options

Word Processor

Spreadsheet

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

1. Company information – the industry sector and challenges faced by a key customer of the company: Coruisk.
2. Purchasing and production – information related to the current purchasing policy and current production methods used by Coruisk.
3. JIT and costs of quality – information related to a request by Erich to move to a just-in-time (JIT) purchasing system and a costs of quality exercise requested by Coruisk's CEO.
4. Appendix 1 – Coruisk's cost of quality report.

This information should be used to answer the question **requirements** within your chosen **response option(s)**.

Requirements (25 marks)

It is now 1 September 20X5.

Respond to the CEO's request for work on the following areas:

(a) the introduction of a just-in-time (JIT) system; and

(13 marks)

(b) costs of quality changes.

(7 marks)

Professional marks will be awarded for the demonstration of skill in analysis and evaluation, scepticism and commercial acumen in your answer.

2

3

(5 marks)

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Previous Navigator Next

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# Professional Skills Overview

AFM Specimen – from September 2022 onwards

2 of 3

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Exhibits

1. Colvin Co

2. Project information

3. Discount rate

Requirements

Requirements (25 marks)

Response Options

Word Processor

Spreadsheet

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

1. Colvin Co
2. Project information
3. Discount rate

This information should be used to answer the question **requirements** within your chosen **response option(s)**.

Requirements (25 marks)

(a) Evaluate the suitability of the investment proposal in Canvia, including the impact of the country risk premium on the net present value of the project.

(14 marks)

(b) Discuss the validity of the chief executive's reasons for adjusting the discount rate used in appraising the project in Canvia.

(6 marks)

Professional marks will be awarded for the demonstration of skill in analysis and evaluation, scepticism and commercial acumen in your answer.

(5 marks)

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Previous

Navigator

Next

# Professional Skills Overview

AAA-INT Specimen – from September 2022 onwards

2 of 3

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Exhibits

1. Team and fees

2. Going concern

Requirement

Requirement (25 marks)

Response Options

Word Processor

It is 1 July 20X5. You are an audit manager in Welford & Co, a firm of Chartered Certified Accountants. Your role includes performing post-issuance audit quality reviews, and you have been asked to review the audit work performed on Rivers Co for the financial year ended 31 January 20X5.

The following **exhibits**, available on the left-hand side of the screen, provide information relevant to the question:

1. Team and fees – information regarding the audit team composition, the time spent on the audit and fees charged to the client.
2. Going concern – details some matters you have identified during your review of the going concern section of the audit file.

This information should be used to answer the question **requirement** within the **response option** provided.

Requirement (25 marks)

**Evaluate the quality of the planning and performance of the audit of Rivers Co, discussing the quality management, ethical and other professional issues raised and recommending appropriate actions to be taken.**

(20 marks)

Professional marks will be awarded for the demonstration of skill in analysis and evaluation, professional scepticism and **judgement** and commercial acumen in your answer.

(5 marks)

Help

Previous

Navigator

Next

# Professional Skills Overview

- Total professional marks available are more than the set amount.

A candidate can still score full professional marks even if they don't manage to demonstrate one of the professional skills.

- Sample answer 1 for Q1:

Total technical marks	34
Professional:	
Communication	5
Analysis and Evaluation	3
Scepticism	1
Commercial Acumen	3
Total professional marks	12 (Max 10)
Overall total	44

- Sample answer 2 for Q1:

Total technical marks	13
Professional:	
Communication	3
Analysis and Evaluation	1
Scepticism	0
Commercial Acumen	1
Total professional marks	5
Overall total	18





# Professional Skills- what we know so far

# Professional Skills-what we know so far

	Average pass rate in the four sessions prior to Sep '22	Average pass rate in the four sessions from Sep '22 onwards
AFM	41	44
APM	32	34
AAA	33	34



**improving**

# Professional Skills-what we know so far

## AFM

- Many candidates scored high marks on the communication, analysis and evaluation professional skills
- Scepticism and commercial acumen were done less well
- Many candidates performed well on calculations, but some candidates wasted time repeating the same point or on making generic points

## APM

- Analysis and evaluation generally done better than scepticism
- Many candidates scored well by sticking to relevant points, but some appear to have pre-prepared answers and don't actually answer the requirements of the question

# Professional Skills-what we know so far

## AAA

- Commercial acumen among the less well-done professional skills as candidates failed to consider wider implications
- Some candidates repeated content from the question and did not read the question properly
- Gaps in FR knowledge sometimes evident



# Professional Skills-what we know so far

**AFM:** Candidates were generally good at demonstrating skills in communication and analysis & evaluation but **not so good at** demonstrating scepticism and commercial acumen.

## Scepticism:

- question the **rationale** for the acquisition and the board's motivation for the offer;
- question the impact of the **variables** in the calculation of the additional value;
- question the **assertions** made by the non-executive director concerning the need to reduce risk by diversifying into other unrelated areas and for questioning realism and possible bias in **assumptions, i.e. assume that inflation remains constant for 4 years.**

# Professional Skills-what we know so far

## AFM Scepticism - (Suggestions):

- Candidates need to develop confidence in order to question statements made in the scenario which demonstrates the scepticism skill.
- Focus on providing comprehensive answers to requirements as scepticism should naturally follow from this.

# Professional Skills-what we know so far

## AFM Commercial acumen:

- Candidates could have enhanced their discussion of risk diversification by relating it to institutional shareholders like pension funds who diversify across a wide range of markets;
- Use real world evidence of acquisitions to illustrate points in their discussion;
- Recognise the usefulness of Blackbosca Co's experience in its home market in order to verify the credibility of the cash flow estimates

# Professional Skills-what we know so far

## AFM Commercial acumen - (Suggestions):

- Demonstrate commercial acumen skills by relating their discussion and information in the scenario to the real world;
- use the information in the scenario to draw on evidence that relates to the organisational context or take any other practical commercial considerations into account



# Professional Skills-what we know so far

## APM

- The professional skills marks relate mostly to candidates fulfilling the question requirements in that an **evaluation**, for example, does not mean a list, identification or an explanation. If candidates can **fulfil the requirement as directed in the question**, the professional skills marks will surely improve.

# Professional Skills-what we know so far

## AAA

- Some candidates continued to produce **very vague answers** which were **not tailored to the specific scenario** and, therefore, did not achieve high technical or professional skills marks.

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# Professional Skills Application and Teaching

# Professional Skills Application and Teaching

## COMMUNICATION

- Inform
- Persuade
- Clarify and simplify

In summary, this means candidates have to express themselves clearly and convincingly through the appropriate medium, while being sensitive to the needs of the intended audience. This means responding in a professional manner and adhering to any specific instructions made.

# Professional Skills Application and Teaching

## Assessment standard of **Communication**

**Maximum 5 marks**

The 10 professional marks in Question 1 will typically include 3-4 marks for communication skills, usually for a report to the board of directors:

1. General report format and structure (use of headings/sub-headings and an introduction); 1 mark
2. The calculations should be separated off into an appendix in the spreadsheet response area and make use of the spreadsheet functionality; 1 mark
3. Style, language and clarity (appropriate layout and tone of report response, presentation of calculations, appropriate use of the tools); up to 2 marks
4. It is vital that the report content is relevant to the requirements, including adhering to any specific instructions given in the examination question. **(Answer the question asked!)**; There may be an additional 1 mark

# Professional Skills Application and Teaching

## ANALYSIS AND EVALUATION

- Investigate
- Consider
- Assess and apply
- Appraise

In summary, this means candidates firstly have to thoroughly investigate and research information from a variety of sources and logically process it with a view to prioritising activities and arriving at an appropriate conclusion or recommendation. This analysis should form part of a comprehensive evaluation of a matter where candidates have to carefully assess situations, proposals, and arguments in a balanced and cogent way, using professional and ethical judgement to predict future outcomes and consequences as a basis for sound decision-making.



# Professional Skills Application and Teaching

## Assessment standard of **analysis and evaluation (1/2)**

**Maximum 4 marks**

1. It is key to remember that in AFM/APM/AAA any analysis or evaluation is **contextual** and must take into account the situation in which the organisation in the question operates.
2. Analysis can be demonstrated by appropriate **use of the data/information to determine suitable calculations** to support your evaluation. The ability to **draw appropriate conclusions** from the data/information analysed should be demonstrated, so that appropriate responses can be designed, and advice given.
3. Identifying **where data appears to be omitted** or where **further analysis is needed** to make a recommendation is also important, as that means a full evaluation cannot be performed due to the lack of that data. It is key that decision-makers are made aware of this.

# Professional Skills Application and Teaching

## Assessment standard of **analysis and evaluation (2/2)**

4. An evaluation is a **balanced appraisal** to determine the impact of a course of action. Part of that is to **demonstrate reasoned judgement** to consider all relevant factors applicable, decide what to **prioritise** and then come to a suitable and justified conclusion.

# Professional Skills Application and Teaching

## SCEPTICISM

- Explore
- Question
- Challenge and critically assess

In summary, this means candidates have to explore, question and challenge information and views presented to them, identifying if all information is available or whether there may be underlying bias, to fully understand business issues and establish facts objectively, based on ethical and professional values.

# Professional Skills Application and Teaching

## Assessment standard of **Scepticism (1/2)**

1. Having a questioning approach is key for this skill. That questioning needs to lead to **effective challenges of information, of evidence provided and assumptions stated**. This includes the ability to **identify contradictory evidence** and remaining sceptical about information that has been provided in the scenario.
2. AFM/APM often bases questions on **theoretical models which include assumptions** and also can include **stakeholders** in question scenarios making statements about their beliefs and perceptions of a matter and candidates can be required to **challenge those statements**. These challenges, however, cannot simply be in the abstract. **Reasons for issues and problems with any assumptions/statements are needed** before challenges can be upheld and deemed appropriate.

# Professional Skills Application and Teaching

## Assessment standard of **Scepticism (1/2)**

3. All of this means that candidates need to **apply professional judgement** to draw conclusions and make properly informed decisions which are appropriate to the organisation.

# Professional Skills Application and Teaching

## Scepticism and judgement (For AAA)

1. Candidates are expected to demonstrate professional scepticism and judgement **when assessing the information given in the scenarios**. This is key when asked to **evaluate the significant risks** in a scenario, or **challenging information** which has been provided.
2. Candidates will need to demonstrate their application of **professional judgement** by prioritising risks (audit risks or risks of material misstatement only) in their answers. Candidates should be **prioritising the most significant risks first**, and in a brief conclusion, justifying their decision.
3. **Review the audit work and evidence** obtained during the engagement and assess whether it is sufficient to support a decision or information in an auditor's report.



# Professional Skills Application and Teaching

## COMMERCIAL ACUMEN

- Demonstrate awareness
- Recognise key issues and use judgement
- Show insight

In summary, this means candidates have to show awareness of the wider business environment and external factors affecting the business and use commercially sound judgement and insight to resolve issues, exploit opportunities and offer valid advice and realistic recommendations.

# Professional Skills Application and Teaching

## Assessment standard of **commercial acumen (1/2)**

1. All questions are set in commercially realistic scenarios. These can range from private to public sector organisations and also to not-for-profit organisations and regulated industries. This requires candidates to **understand what does and does not work in such an organisational context**, therefore any **advice or recommendations have to be practical and plausible** in the given situation.

# Professional Skills Application and Teaching

## Assessment standard of **commercial acumen (2/2)**

2. To demonstrate this skill effectively candidates will need to use the question scenario information to draw evidence that **relates to the organisational context** but also take any other **practical commercial considerations** into account. Organisations do not operate in a vacuum so candidates need to look at **external constraints and opportunities** where relevant and also consider the validity/reasonableness of any assumption that the organisation may be working under, given the external environment. Awareness of **internal constraints** within an organisation should also be accounted for.
3. To ensure that candidates take a considered forward-looking approach.

# Earning professional skills marks - General Advice

1. Making the most important or crucial points
2. Showing a clear understanding of the underlying or causal issues  
*(because)*
3. *Integrate or link information from the scenario or different exhibits*  
*(for example)*
4. Only making relevant points
5. Not repeating points
6. Addressing the requirements as written
7. Showing an ability to priorities and make points in a logical and progressive way
8. Structuring and presenting the answer in a professional manner



# Supporting resources



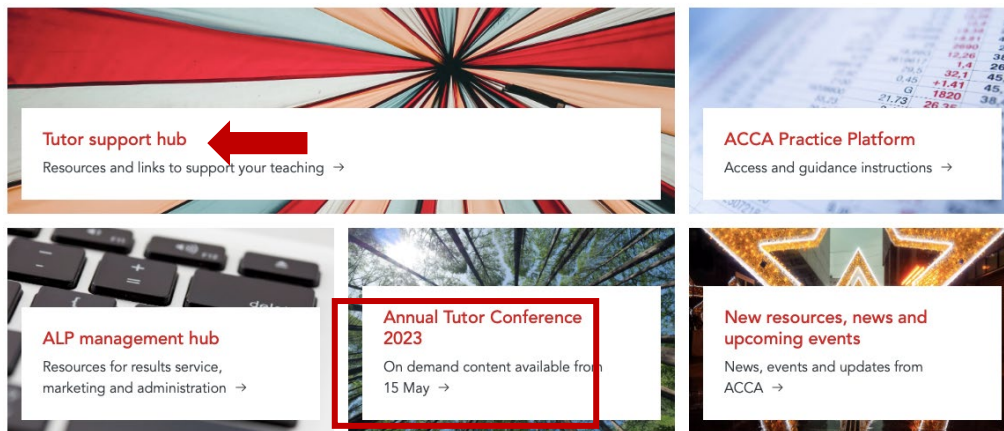
## Resources available for **tutors**

Global	China
Education Hub	ACCA China Website
Practice Platform	MAX (AS+ SP + EPSM)
Global university/learning providers' conference	National educator's forum
Tutor development programme (incl. <b>TtT</b> / <b>TtM</b> events)	

# Education Hub

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2023年4月线上TTT

2022年07月重庆

2022年4月线上

2022年3月线上

2021年11月线上论坛

2020年08月线上

### 2023年全球讲师大会

2023 ACCA年度讲师大会已于近期举办，来自世界各地的ACCA合作院校以及认可培训机构的老师们报名并参与了本次会议。今年讲师大会的主题为“A community equipped to deliver”，旨在支持合作伙伴提供高质量的教育服务，以及探讨如何有效地利用ACCA官方资源。

本次大会议程如下：

- 回顾ACCA专业资格变化，了解最新教学大纲
- 针对学生学习以及教学支持资源进行深入讨论
- 来自世界各地的讲师和ACCA团队进行讨论交流

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战略专业选修最新变化

职业道德与专业技能模块(EPSM)

战略专业机考

SBL案例集

学习圈

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Exam specific resources

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> Quick links to student support resources

> Past exam library - tutor archive

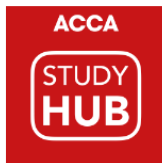
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## SBL pre-seen: access and support

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Inform future syllabus content, exam creation and accompanying learning ...

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Video guidance, sample scripts and a marking exercise to help you provide

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### APM - Train the Marker

Video guidance, sample scripts and a marking exercise to help you provide

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### AAA - Train the Marker

Video guidance, sample scripts and a marking exercise to help you provide

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### AA Train the Marker

Video guidance, sample scripts and a marking exercise to help you provide

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### ATX - Train the marker

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### FM Train the Marker

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### FR Train the Marker

Video guidance, sample scripts and a marking exercise to help you provide

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### PM Train the Marker

Video guidance, sample scripts and a marking exercise to help you provide

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### SBL - Train the marker

Video guidance, sample scripts and a marking exercise to help you provide

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### SBR - Train the marker

Video guidance, sample scripts and a marking exercise to help you provide

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### TX Train the Marker

Video guidance, sample scripts and a marking exercise to help you provide

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8 x Digital Train the Trainer modules for AAA

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### Advanced Taxation

Series of interactive modules

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### Advanced Financial Management

8 x Digital Train the Trainer modules for AFM

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**Welcome to the Strategic Business Leader (SBL) course.**

In this course, you'll...

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### Strategic Business Reporting

5 x Digital Train the Trainer modules for SBR

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### Taxation

4 x Digital Train the Trainer Modules for TX

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### Teaching Strategic Professional CBE

7 x Digital Train the Trainer modules for SP CBE

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# Supports

## ▣ ACCA Study Hub

### Basic contents:

- Study Text Chapters
- Quizzes
- Flashcards
- Practice Questions

### Tutor resources:

- Mock Exams
- Additional Questions
- Tuition Slides

# Supports

## ❑ ACCA Study Hub

Welcome to ACCA Study Hub

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Introducing the ultimate study resource:



ACCA Study Hub gives access to ACCA study materials enabling students to streamline their study and revision with study chapters, quizzes, flashcards and practice questions. Approved Learning Partners have free access to the Study Hub via the Education Hub and also have the option to purchase Tutor Resources.

# Supports

## ▣ ACCA Study Hub

### ✓ Study Hub access

Recording Financial Transactions (FA1)

Maintaining Financial Records (FA2)

Management Information (MA1)

Managing Costs and Finance (MA2)

Foundations in Taxation (FTX-UK)

Foundations in Financial Management (FFM)

Foundations in Audit (FAU)

Management Accounting (MA-FMA)

Financial Accounting (FA-FFA)

Business and Technology (BT-FBT)

Corporate and Business Law (LW-ENG) exams to Sep 18 2023

Corporate and Business Law (LW-ENG)

Corporate and Business Law (LW-GLO)

Financial Management (FM)

Taxation-UK (TX-UK)

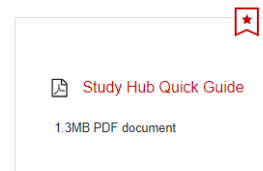
Performance Management (PM)

Audit and Assurance (AA)

Financial Reporting (FR)

Advanced Audit & Assurance INT (AAA-INT)

Advanced Audit & Assurance UK (AAA-UK)



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> Study Hub: Use with Tutor Resources and Practice Platform

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> How to obtain access to Tutor Resources

# Supports

## ▣ ACCA Study Hub

Study Hub - Strategic Business Leader (SBL) - For exams from September 2023 to June 2024

Study Hub access

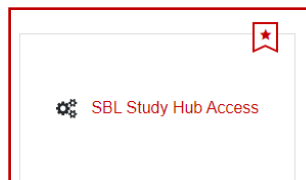
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✓ SBL: Study Hub access



# Supports

## ▣ ACCA Study Hub



Strategic Business Leader (SBL) - For Exams from September 2023 – June 2024 ▼



- ▣ Chapters
- ▣ Flashcards
- ▣ Quizzes
- ▣ Practice
- 🔍 Search

Chapters Table of Contents Confidence Levels Notes Bookmarks Highlights

Contents

Filter ▶

### Study Text

Introductory Pages

Copyright

About this Study Text

Syllabus and Study Guide

Employability and Technology Skills

Essentials on One Page

Knowledge Recap for SBL

### Chapter 1: Professional Skills

Overview

CHAPTER 1: Visual Overview

1.1 Professional Skills

1.1.0 Introduction

1.1.1 The Professional Skills Marks

1.2 Communication

1.2.0 Communication for Strategic Leaders



Support

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# Supports

## ▣ ACCA Study Hub



📖 Chapters

📇 Flashcards

📅 Quizzes

📋 Practice

🔍 Search

Strategic Business Leader (SBL) - For Exams from September 2023 – June 2024 ▼



5	Judgement	The ability to make considered decisions or come to sensible conclusions.
6	Show insight	To demonstrate a deep and accurate understanding of a situation.
7	Investigate	To carry out a systematic inquiry to discover the facts of a situation.
8	Enquire	To ask, to seek information, or to investigate.
9	Consider	To reflect deeply before coming to a conclusion, making a decision or giving a recommendation.
10	Professional scepticism	An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of evidence.
11	Probe	To search into or examine something thoroughly.
12	Question	To express doubt about something or somebody.

# Supports

## ▣ ACCA Study Hub



Strategic Business Leader (SBL) - For Exams from September 2023 – June 2024 ▼



📖 Chapters

📇 Flashcards

📋 Quizzes

📅 Practice

🔍 Search

143	Internal control	An internal control is a process intended to assist in the achievement of objectives relating to operations, reporting and compliance.
144	Internal control system	An organisation's internal control system control system includes the policies, processes, tasks and behaviours that, together, facilitate effective and efficient operations, help ensure the quality of internal and external reporting, and help ensure compliance with relevant laws, regulations and organisational policies.
145	Internal management controls	Internal management controls are controls implemented by directors and managers over the actions of employees (including directors) with the aim of increasing the probability that the organisation's objectives and goals will be achieved.
146	Enterprise Risk Management	The culture, capabilities, and practices, integrated with strategy-setting and performance that organizations rely on to manage risk in creating, preserving, and realizing value. <i>Committee of Sponsoring Organisations of the Treadway Commission (COSO)</i>
147	Connected stakeholders	May have an indirect financial stake in the organisation, and are affected by the organisation's operations.



Support



# Supports

## ACCA Study Hub

- ACCA

Think Ahead
- Chapters
- Flashcards
- Quizzes
- Practice
- Search

Strategic Business Leader (SBL) - For Exams from September 2023 – June 2024 ▼



Quizzes Dashboard Notes Bookmarks Highlights

### Dashboard

#### Completion



0 of 26  
Quizzes Taken

00:00:00  
Avg. Answer Time

00:00:00  
Avg. Correct Answer Time

00:00:00  
Avg. Incorrect Answer Time







Quizzes Reports

Quiz Name	Quiz Length	Quiz Time	% Correct	Status
Chapter 1 Quiz	5 Questions	Unlimited		
Chapter 2 Quiz	5 Questions	Unlimited		



# Supports

## ACCA Study Hub

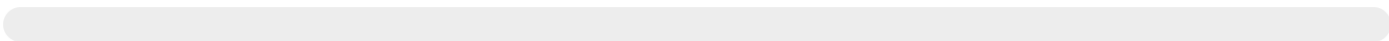
-  Think Ahead
-  Chapters
  -  Flashcards
  -  Quizzes
  -  Practice
  -  Search

Strategic Business Leader (SBL) - For Exams from September 2023 – June 2024 ▼



### Dashboard

#### Completion



0 of 63	00:00:00	00:00:00
Questions Taken	Avg. Answer Time	Avg. Session Duration

#### Question Categories Reports

Category Name	Complete
TECHNICAL AND PROFESSIONAL SKILLS PRACTICE	0 of 33
Ch2: Academic Recycling Company	0 of 1
Ch4: Science First	0 of 1
Ch3: Cheapkit	0 of 1
Ch6&15: P&J	0 of 1
Ch3&18: Xuland Oil	0 of 1





Thank you