

## 6. Summary of changes to Strategic Business Leader (SBL)

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.

There have been no additions to or deletions from the syllabus.

## 7. Approach to examining the syllabus

The Strategic Business Leader syllabus is examined using a 100% integrated case study, examining across a breadth of organisational functions.

The examination assesses the technical and digital capabilities that potential leaders need to demonstrate in senior positions within organisations but will also be focused on the following professional skills and behaviours:

- Communication
- Commercial acumen
- Analysis
- Scepticism
- Evaluation

Each exam will therefore assess both technical skills and the above professional skills. Whilst marks will be awarded for the relevant technical points that candidates make, up to 20% of the total marks within each exam will be allocated to these professional skills, as determined by the requirements.

The examination requires the demonstration of appropriate digital and employability skills in accessing relevant sources of information to carry out various tasks and being able to use the relevant functionality and technology to prepare and present answers in a professional manner.

These skills are specifically developed by practicing and preparing for the SBL exam, using the learning support content for computer-based exams available via the practice platform and the ACCA website.

### Examination Structure

Pre-seen information will be released two weeks before the exam sitting. The pre-seen contains background and contextual information on the fictitious organisation that the exam will be based on and the industry in which it operates.

Students are expected to familiarise themselves with the pre-seen information in advance of the exam, making sure that they understand the terms and concepts that are included within the pre-seen. Students are not expected to conduct further research into the industry that is covered in the pre-seen.

The examination is based on an integrated case study. The exam itself will contain further information relating to the fictitious organisation in the pre-seen. The information could be from a range of sources, such as extracts of meetings, board reports and spreadsheets.

Each exam will contain three tasks with a varying number of marks. These tasks may require the candidate to take on different roles, depending on the situation.

The number of marks allocated to all these tasks will add up to 100 in total. Within the total marks available, there are 20 professional skills marks. Most tasks will contain professional skills marks. All tasks must be completed.

The examination is of 3 hours and 15 minutes duration, but this includes Reading, Planning and Reflection time (RPRT). This time can be used flexibly at any time during the exam.

### **Guidance on learning hours**

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.

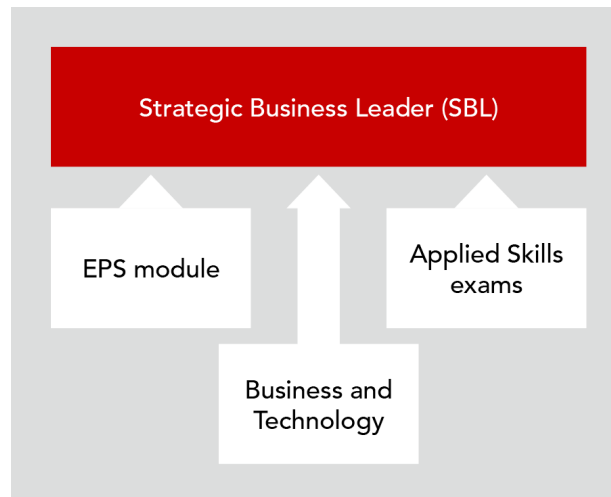
However, the Strategic Business Leader examination has a broad syllabus and the assessment style as a fully integrated exam requires more teaching and learning time than in the other exams at this level. This includes direct contact time and guided learning time where a taught programme is delivered, or self-study and revision time where the student is self-taught or uses distance-learning programmes.

The additional time is required for the following:

1. To cover the broader syllabus content.
2. To allow adequate practice time for case study assessment and revision.
3. To encourage and develop the demonstration of professional skills to support the award of professional skills marks.
4. To become familiar with and understand the information contained within the pre-seen document.

## 8. Relational diagram linking Strategic Business Leader (SBL) with other exams

This diagram shows links between this exam and other exams preceding or following it. 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.

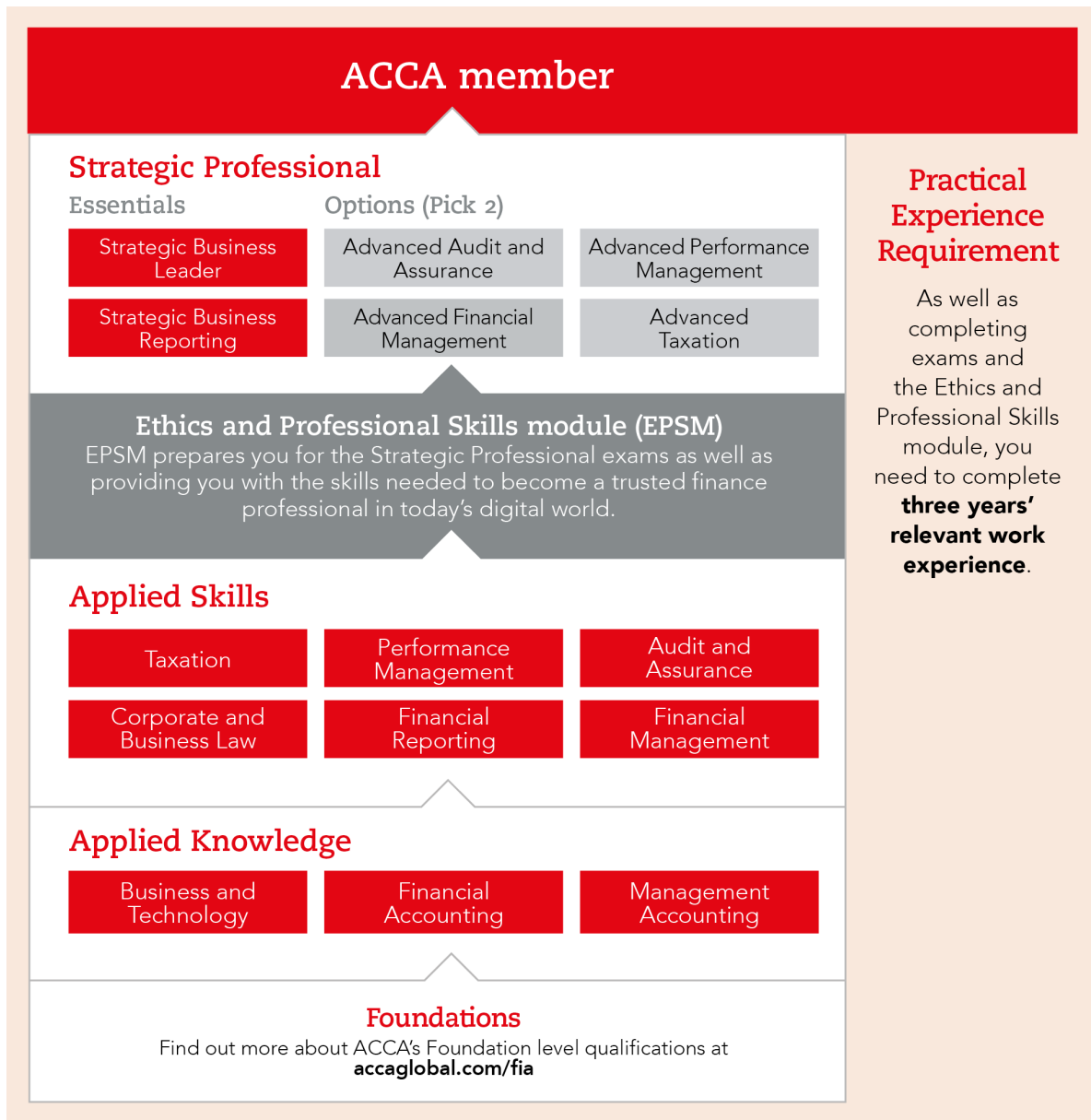
These exams offer ACCA the opportunity to focus on the application of knowledge to scenarios, using a range of tools including word processor, spreadsheets and presentation slides - not only enabling students to demonstrate their technical and professional skills but also their use of the technology 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](https://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 2024 to 31 March 2025 will examine the Finance Act 2023 and any examinable legislation which is passed outside of the Finance Act before 31 May 2023.

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.

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