

I'm not a robot

























(ACCA does not publish past AB, MA and FA exams to practice you need to buy Revision Kit for these exams)See also AB Revision Mock examSee also MA Mock examSee also FA Mock examQuestions: Corporate and Business Law-LW(ENG) LW(ENG) AnswersQuestions: Corporate and Business Law-LW(GLO) LW(GLO) AnswersPaper LW Past Exams ENG (Q&A)Paper LW Past Exams GLO (Q&A)SBRInternational variant questions| SBRUK variant questionsSBR UK Specimen ExamSee also SBL revision lecturersolving past ACCA questions [[See also APM revision lectures based on ACCA questions](These exams are out of date, you need to get updated Revision kit)]The Most Common Mistakes in the Exam Hall!What is ACCA? ACCA stands for the Association of Chartered Certified Accountants a leading international accountancy body. The ACCA qualification is recognised and is treated in other countries as being equivalent to their local qualification.The ACCA qualification proves to employers that you have ability in all aspects of business.It is the largest and fastest growing qualification in the world, with over 500,000 members and students in 170 countries enables you to become a Chartered Certified Accountant, use the designatory letters ACCA, and work in any aspect of finance or management in any business.better employment prospects as a result of having shown an ability in all areas of business.assures an employer that you have the skills necessary to progress to more senior management positions.higher status in the eyes of an employer, and also your clients!t is the largest and fastest-growing global professional accountancy body in the world, with over 320,000 members and students in 170 countriesgaining such a qualification is evidence that the holder possesses skills and knowledge which are in high demand by employers in industry, banking, auditing, consulting as well as other professions like taxation and law.candidates not only gain specialist knowledge in finance and accounting, but also acquire valuable skills in organisational management and strategythe qualification does not concentrate only on theory, and unlike Universities prepares a graduate for practical usage.the qualification is based on international accounting and auditing standards and is IFAC compliantThe Professional qualification is of a high standard and is equivalent to completing full University Degreeswith exams twice a year students can work while they studypersonal satisfaction of having acquired the business skillsDid you know you the qualification is very flexible? You have ten years to complete your exams, you can study while you work, you can access wide range free ACCA study materials and study at homeWithout doubt MBA programmes offer high level of advanced education and are prestigious throughout the world, but many of them are not recognized either by workplace or firms.There are no consistent standards of content or quality of an MBA programme as these are internally determined and assessed by the university itself. That's why one MBA degree is not comparable with another.1. The ACCA (Association of Chartered Certified Accountants) is a global professional body issuing highly respected and valued international qualifications in business. It is recognised by member states of the European Union and the United Nations.2. How to get the qualification? You have to pass a maximum of 13 exams in English and have relevant practical experience which you can gain in any business sector you are working in.3. You can take up to 4 exams each session, and you have 10 years to do it! Normally it takes 2 or 3 years to qualify4. The professional qualification covers all areas of business, from financial statements, management accounting, business taxation & law to audit and also business ethics!5. Many multinational and local firms seek or require their employees to study for this prestigious qualification.See also: Why ACCA? Top 10 Reasons to Study for the ACCA QualificationYou will need to complete 13 papers in total. A maximum of nine papers in the Fundamentals level are available for exemption.The exams have to be taken in the following order:Applied Knowledge > Applied Skills > Strategic Professional (Essentials + Options)Find our more details aboutthe exams here >>In order to become an ACCA it is necessary to pass 13 examinations (although if you have any accountancy or business related degree from university you are likely to be exempt from some of the examinations).You can study in any way you like you can attend courses, study at home with books, or study on-line.Free study materials for the ACCA Qualification are available on theOpenTuition websiteThe exams are held 4 times a year in March, June, September and in December and at each sitting you can attempt as many exams as you like (up to a maximum of 4 at one sitting) or no exams at all! However, you must complete all the exams within a period of ten years.Exams are held in almost all countries throughout the world.The only compulsory costs are those payable to the ACCA. They charge a registration fee, an annual subscription while you are a student, and an exam fee each time you take an examination. These costs do not cover the cost of studying for the exams. This depends on how you choose to study.You can find the current ACCA fees >->Find out more:Do you have any questions? Post them onOpenTuition ForumsYou can find full details of the Qualification and the examinations on the following accaglobal web pageThe annual subscription fee is due by 1st January each year. Payment can be made online via myACCASee also: ACCA Exam feesExam attendance docket will be made available to download from myACCA approximately three weeks after standard entry closes.This includes a timetable of all the exams that you are entered for, details of the desk that has been assigned to you for each paper exam, and the address of your exam centre.See also: Remote session exam week timetableOpt in 7 days before to receive results by textusingmyACCA.28 July Standard exam entry deadline (Amending or requests for additional support)4 August Late entry available in this sessionMandatory System Tests 24 August For remotely invigilated exams only, the last mandatory system test result which must be a pass, should be taken between 18 May and before starting your exam check-in process.Opt in 7 days before to receive results by textusingmyACCA.The CBE exams cycle for this session runs from 1 July 2025 to 30 September 2025Yes, their mock exams are incredibly helpful. My friend says that OpenTuition is among the best ACCA course providers. It really support students in passing their ACCA exams on the first attempt.There is Transfer pricing in section C for PM exam So it means TP will be in Section C?There is Transfer pricing in section C for PM exam So it means TP will be in Section C?NO! Mock exams are not predictive!3. The following data are given: Standard details for one unit: Direct materials Direct wages: Bonding department Finishing department 40 square metres at \$5.30 per square metre 48 hours at \$2.50 per hour 30 hours at \$1.90 per hour Budgeted costs and hours per annum: Variable overhead: Bonding department Finishing department Fixed overhead Production Selling and distribution Administration Required i. ii. Prepare a standard cost sheet for one unit. (\$) (hours) 375 000 150 000 392 000 196 000 98 000 500 000 300 000 (12 marks) Calculate the selling price per unit allowing for a profit of 15% of the selling price. 14. (3 marks) @CLARA@ this post is an announcement of the availability of mocks if you have a question, please use an appropriate forum but dont just post a Q (as here) if you have a Q paper, you should have access to the answers so what is your query about the Q/A?OpenTuition provides the study resources you need to enable you to pass ACCAStrategic Business Leader (SBL) exam all free of charge.Download OpenTuition free lecture notesWatch OpenTuition free lecturesRevise with our free flashcards & revision lecturesPost your queries to ACCA tutorPractice is vital!!! Go through as many questions as possible using an up to date Revision KitACCA Strategic Business Leader (SBL) Notes (September 2025 June 2026 exams)OpenTuition lecturenotes are used regularly by thousandof students and many colleges worldwide.To fully benefit from these notes you shouldwatchour free SBL lectures.Login, download and print OpenTuition SBL lecture notes.Note: Practice is vital and you should therefore purchase a current edition of aRevision kit from one of the ACCA approved publishersOur free lectures are a complete course for ACCA SBL and cover everything needed to be able to pass the exam well.To fully benefit from our free SBL lectures you must also use our free lecturenotes while watching the lectures. Practice key terms and concepts using our SBL flashcards!In addition to the two SBL specimen exams published by ACCA we have created an additional SBL exam/case study to provide you with more practice.Suggested answers are provided together with videos suggesting the approaches to the questions.If you have watched our lectures and are still struggling with some concepts, you can post your questions to ACCA SBL Tutor on our Forums.How was your June 2025 ACCA FM exam?Vote in the Instant Poll(Comments will be opened after 5PM UK)How was the exam for everyone?Afternoon paper was way too difficultSec was simple NPV, Sensitivity and other one one! I dont recall!Did the morning exam.Section C was a cashflow question hadnt revised this at all really Section C was also a NPV calc.Strange wording and I ended up with a negative NPV!Section B Forex interest rate parity Section B Working capital formulas (I think)Section A seemed ok apart from Marginal average cost of capital I had never heard of this before!Did the morning exam.Section C was a cashflow question hadnt revised this at all really Section C was also a NPV calc.Strange wording and I ended up with a negative
NPV!Section B Forex interest rate parity Section B Working capital formulas (I think)Section A seemed ok apart from Marginal average cost of capital I had never heard of this before!Could anyone share how a good answer for part c question regarding working capital should look like? And which ratios count?Could anyone share how a good answer for part c question regarding working capital should look like? And which ratios count?Also in part c question about sensitivity was IRR too high? 45% as I remember! calculated IRR it was around 18%-19%!Can anyone tell me whether Gro co in section C was overtrading or not?Yes it was since revenue was shooting up but profits went and they had increased overdrafts.Yes it was since revenue was shooting up but profits went and they had increased overdrafts.But I remember the PAT was more in 20X7 than 20X6Overtrading signsRapid increase in revenue Rapid increase in receivables, inventory and payables days (As I calculated the above I quickly did the cash operating cycle as well!)Sudden large reliance on ST finance they used \$11m of overdraft and none in the prior year Liquidity ratios would have also indicated a fall in liquidity which is another sign of overtrading.All of the above boxes were ticked for 20X7! got the same paper, the other section B was cost of capital I think. Some of the multiple choices from section A was abit tricky! think you had pretty much the same questions as I did. I too found it hard and was pretty much guessing for around half of it. This comes off the back of me going through the BPP revision kit, and TWICE! While i would do some of the questions in that kit around 5 times because of their difficulty and the need to remember. In reply to the other section B question, i think we had irredeemable preference shares? Something About the Brothers looking to invest? There was something about needing to find the Floor Value of the shares, along with the MV too.I think we had across section B: Foreign X-Rates/Interest Rate Parity Theory, then there was Bonds, and i think the other was Irredeemable Pref Shares! was a tough exam. By the time i got section C, i was totally deflated (pardon the pun). But i think i answered my section C better! i have to say that i am disappointed with how much i put to being ready for this, and most of the questions, rather than be a healthy challenge, were more designed to throw you off at just about every turn. So im questioning now why i bothered with most of the revision kit.It was a tough exam. I have to say that i am disappointed with how much i had put in to being ready for this, and most of the questions, rather than be a healthy challenge, were more designed to throw you off at just about every turn. So im questioning now why i bothered with most of the revision kit. Hours and hours poured in. Committing to memory, textbook fashion the long pure knowledge questions across Working Capital Management and Investment Appraisal Methods, that involves discussion and explanation. And none of them came up!! i suppose where it did help was that i could pull a few points out from that knowledge committed to memory to make a few points in what was being asked; such as:1. Discuss the advantages of a conservative working capital approach as opposed to an aggressive approach (on one question, and .) 2. Discuss how the business would take account of future inflation in implementing them to DCF method based investment appraisal techniques (something like this)Perhaps you can see my disappointment and why i would be. Hopefully, with some sensible guessing for half of the exam, along with a better answered section C, i may just get over the line.Anyone else got negative NPV for section C (June 2025)?did you get negative NPV?I got a negative NPV in section CPlease comment on your June 2025 ACCA AAA Exam Results, vote in AAA Instant Poll and post your marks below Scored 6/11! I disliked writing but ACCAs exam debrief is the one! Hoping i won some kind prize!How time flies! Over six years ago, I used to visit the OpenTuition page for ACCA exam results, and it would be filled with comments from students sharing their experiences, what went wrong, what they did right, and how others could prepare better.Today, I see only a few comments. Could this be a sign that fewer students are studying for the ACCA exams, or is something else going on?OpenTuition was a great help to me back then. Ive now been an FCCA for over seven years, and I remain grateful for the support it provided.How was your June 2025 ACCA SBL exam?Vote in the Instant Poll(Comments will be opened after 5PM UK)What a trash paper ACCA. I mean truly now why would you give only few people the hardest paper in history and allocate 38 flippen marks to ONE SINGLE QUESTION on change and intrapreneurship. Really UNFAIR!!!!!!!!!!!!!! am praying to my Gods and ancestors Ive passed. Its my last paper.I thought paper was fair. Contextual features threw me a bit. Also exhibits were mixed which is rareThat 38 marks Intrapreneurship question requires more knowledge to get done the requirements otherwise I found the exam OK!Contextual features Question was more about the porters 5 forces or did I read the question wrong?? Was there a mention of interpreneurship in the contextual features?I hated the question on Intrapreneurship especially part b. I started talking about change management and how the CPO has not come up with a proper plan to change the culture such as the timing, cost & benefit analysis etc etc. how many marks would I get for just talking about the poor change management ?I cant believe they put 18 marks (not including prof marks) on that. I hope Ive passed!One set of question had the Entire task 2 a (adv and dis of intrapreneur culture) and 2b) Contextual feature of change with reference to this intrapreneur culture) based on intrapreneurship!Same. I was not sure whether to apply change management or focus on internal factors given the professional skills were scepticism. Ah hoping for a pass. Glad its all over now.Did anyone encounter issue with copy and paste function? Mine was not functioning as the CBE practice platform. Pasted exhibits appeared in a different font and size (original: Calibri size 11, pasted: Times New Roman size 10, I guessed) and did not follow normal lines, but scattered with messy spacing and layout. This took so much time to manually reformat.Im concerned if the examiner also see the same inconsistent font and size or it would be misprocessed into codes?? Should I message them or something! had these questions: Q1 Proposal + Tech Q2 Intrapreneurship + culture Q3 Risks!Did anyone use the PESTEL. Porters 5 forces or Diamond in this paper?I thought Q1 and Q3 were fair but I felt like could write a lot more than time allowed for in the exams. Q2 really threw me off and 38 marks on culture change intrepreneurship stumped me- I linked to some of the elements in bolugon&hope model which I feel most people wouldve done just considered internal issues such as capabilities, resources, roboticance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind shoes!b- 15 marks Briefing notes: 3 potential tech investments and how they will help the risks in risk register in preesen (robustance to change etc.Heres what I got and what I remember from the paper:SBL PaperQuestion 1 18 marks Report on on CFO option 1- new investment in new product intelligent shoes or option 2: acquisition of kind
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