

# ACCA FR Syllabus Changes September 2024 – June 2025

## Topics new to the paper

Additional content on the topic of sustainability has been added to the ACCA FR syllabus (learning outcome B9(f)) as follows:

- **B9(f) new learning outcome:** 'Describe the objective, scope and core content of IFRS Sustainability Standard 1 *General Requirements for Disclosure of Sustainability-related Financial Information*'.

The ACCA FR syllabus document can be found on the ACCA website:

<https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f7/syllabus-study-guide.html#>

## Topics leaving the paper

There are no deletions from the ACCA FR syllabus.

## Amendments to the syllabus

Minor changes to the syllabus/learning outcomes are as follows:

- **B9** 'Reporting financial performance' has been changed to 'Reporting financial **and non-financial** performance' to allow for sustainability to be addressed more directly.
- **C2(d)** there is no change to this learning outcome as 'non-financial' information was specifically referred to in the September 2023 to June 2024 syllabus when interpreting financial statements, however the ACCA have used the September 2024 to June 2025 syllabus document to emphasise that **non-financial information** is addressed in the analysis of financial statements.
- **D2(d)** changed 'Account for the effects in the financial statements of intra-group trading' to 'Account for the effects of intra-group **transfer of assets and intra-group dividends**'. This is clarification of the existing learning outcome and candidates are reminded that intra-group dividends are **examined for associates** as well as for subsidiaries.

## Syllabus changes

The main syllabus for ACCA FR remains unchanged as below:

- A: The conceptual and regulatory framework for financial reporting
- B: Accounting for transactions in financial statements
- C: Analysing and interpreting financial statements
- D: Preparation of financial statements
- E: Employability and technology skills

### Significant changes to the BPP Materials

Our BPP materials have been updated to reflect the syllabus changes above, although many of these were not significant.

The most notable change was to include content on IFRS Sustainability Standard 1 *General Requirements for Disclosure of Sustainability-related Financial Information* in Chapter 2 of the ACCA FR Course Book.

### External resources

The ACCA website includes past papers and comments from the Examining Team for ACCA FR which you should take a look at.

ACCA are in the process of moving the CBE specimen exams from their website to your MyACCA account. Please ensure you visit your ACCA account in order to access these additional resources. These exams are available free of charge you just need to assign them to your account for the exams that you are sitting.