

ACCA SBR Syllabus Changes Sept 2024 – June 2025

Topics new to the syllabus

- Ethical aspects relating to sustainability disclosures - added to A1(a)
- Sub-leases - added to C4(b)
- IFRS Sustainability Disclosure Standards - added to E1(e) and F1(d)

Topics leaving the syllabus

None

Amendments to the syllabus

The syllabus has been amended to reduce duplication and ensure clarity in the wording. Key changes are:

- New learning outcome 10(d) (was 11 (d)) - changed to make explicit that features, structure and content of financial statements are examinable
- Section E - amended to also now include non-financial information
- Learning outcome E1(e) - amended to be 'appraise the factors which affect the quality of financial and non-financial information, including management commentary and disclosures produced in accordance with IFRS Accounting Standards and IFRS Sustainability Disclosure Standards'
- Learning outcome F1(d) - amended to now include IFRS Sustainability Disclosure Standards

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Significant changes to the BPP Materials

The SBR Course Book has been amended to reflect all syllabus changes.

The main changes are:

Chapter 2 - Ethics: new content on ethics relating to sustainability disclosures

Chapter 9 - Leases - new section on sub-leases added, example relating to deferred tax on leases updated, sale and leaseback section updated to reflect amendments to IFRS 16.

Chapter 18/19 - chapters substantially re-written. Chapter 18 now covers interpretation of financial and non-financial information, including additional performance measures, earnings per share and segment reporting. Chapter 19 covers sustainability reporting, integrated reporting and management commentary.

Chapter 20 - was Chapter 19, now renumbered, no significant changes.

Chapter 21 - was Chapter 20, now renumbered. Content added on climate risks. Content on sustainability removed as now covered in Chapter 19.

Chapter 22 - new UK GAAP chapter. Only relevant for students studying UK version of SBR.

External resources

Please ensure you visit your MyACCA account in order to access the SBR specimen exams, practice exams and past exams. These exams are available free of charge you just need to assign them to your account for the exams that you are sitting.

