ACCA

Syllabus changes for ACCA Qualification exams **2025/26 – 2026/27.**

Guidance for students

You may previously have prepared for an exam under the 2025/26 syllabus and are now preparing for that same exam under the new 2026/27 syllabus, which applies from September 2026 until June 2027*.

The interactive table on the right highlights where changes have been made and provides links to further detail.
For each exam, regardless of syllabus changes, it also links to the 'Essentials on one page' resource, which provides an overview of the exam, tips for success, guidance on how to approach the exam, and links to key resources, including the ACCA Study Hub and the ACCA Practice Platform.

ACCA STUDY HUB

Find out how the **ACCA Study Hub** helps you prepare for your exams.

* Except for LW variants, TX and ATX, which can have a different syllabus year. Refer to the ACCA website for information about your exam. Applied Knowledge exams are available on demand with a syllabus year of September 2026 – August 2027.

Use the table below to understand whether your exam is affected by syllabus changes. Click on the ▷ icons to access further information and guidance.

STRATEGIC PROFESSIONAL EXAMS	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES	
Strategic Business Reporting (**SBR-INT**)	**NO** – although the wording to some learning outcomes has changed	Access **SBR-INT** 'Essentials on one page'	**HERE** ▷
Strategic Business Reporting (**SBR-IRL**)	**NO** – although the wording to some learning outcomes has changed	Access **SBR-IRL** 'Essentials on one page'	**HERE** ▷
Strategic Business Leader (**SBL**)	**NO**	Access **SBL** 'Essentials on one page'	**HERE** ▷
Advanced Financial Management (**AFM**)	**NO**	Access **AFM** 'Essentials on one page'	**HERE** ▷
Advanced Performance Management (**APM**)	**YES**	Access more info about the **APM** syllabus changes	**HERE** ▷
Advanced Taxation (**ATX-UK**)	Please refer to the Finance Act article for detail of changes: **HERE**	Access **ATX-UK** 'Essentials on one page'	**HERE** ▷
Advanced Audit and Assurance (**AAA-INT**)	**NO**	Access **AAA-INT** 'Essentials on one page'	**HERE** ▷
Advanced Audit and Assurance (**AAA-UK**)	**NO**	Access **AAA-UK** 'Essentials on one page'	**HERE** ▷

APPLIED SKILLS EXAMS	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES	
Corporate and Business Law (**LW-ENG**)	**NO**	Access **LW-ENG** 'Essentials on one page'	**HERE** ▷
Corporate and Business Law (**LW-GLO**)	**NO**	Access **LW-GLO** 'Essentials on one page'	**HERE** ▷
Performance Management (**PM**)	**YES**	Access more info about the **PM** syllabus changes	**HERE** ▷
Taxation (**TX-UK**)	Please refer to the Finance Act article for detail of changes: **HERE**	Access **TX-UK** 'Essentials on one page'	**HERE** ▷
Financial Reporting (**FR**)	**NO**	Access **FR** 'Essentials on one page'	**HERE** ▷
Audit and Assurance (**AA**)	**NO**	Access **AA** 'Essentials on one page'	**HERE** ▷
Financial Management (**FM**)	**NO**	Access **FM** 'Essentials on one page'	**HERE** ▷

APPLIED KNOWLEDGE EXAMS	ARE THERE ANY SYLLABUS CHANGES?	SUPPORTING RESOURCES	
Business and Technology (**BT**)	**NO**	Access **BT** 'Essentials on one page'	**HERE** ▷
Management Accounting (**MA**)	**NO**	Access **MA** 'Essentials on one page'	**HERE** ▷
Financial Accounting (**FA**)	**NO**	Access **FA** 'Essentials on one page'	**HERE** ▷

Advanced Performance Management (APM) – guidance on syllabus changes

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
A	Strategic management and value creation	Numerous updates made in this syllabus section. This includes adding some new learning outcomes, combining some learning outcomes, and updating the wording of some learning outcomes.
B	Performance optimisation	Numerous updates made in this syllabus section. This includes adding some new learning outcomes, combining some learning outcomes, and updating the wording of some learning outcomes.
C	Performance reporting	Numerous updates made in this syllabus section. This includes adding some new learning outcomes and updating the wording of some learning outcomes.
D	Data science and technology for performance insights	Numerous updates made in this syllabus section. This includes adding some new learning outcomes and updating the wording of some learning outcomes.

What does this mean for me?

In the September 2026 – June 2027 syllabus year, the syllabus has been restructured to more clearly group key subject areas and to consolidate some learning outocmes. The overall content of the APM syllabus is largely unchanged, although some learning outcomes have been reworded or deleted, and several new learning outcomes have been added.

Areas being removed include the BCG model, Porter's five forces model, McKinsey 7S model, transfer pricing, and IRR and MIRR. New areas added to the syllabus include total shareholder return (TSR), environmental cost categories, service level agreements (SLAs), and net promoter score (NPS).

Study materials

It's vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

ACCA STUDY HUB

Find out how the **ACCA Study Hub** helps you prepare for your exams.

Recommended resources

We recommend you make use of all technical articles and topic explainers available for APM, and the following learning support resources in particular:

- APM specimen exam on the ACCA Practice Platform
- APM examiner's approach article
- Exam technique resources including *Read the mind of the APM marker* articles.

The key to exam success is question practice. Click here for guidance on how to approach question practice.

For an overview of the **APM** exam and guidance on how to tackle it, access the **APM 'Essentials on one page'** resource here

Performance Management (PM) – guidance on syllabus changes

What's changing?

SECTION AND SUBJECT AREA		SYLLABUS CONTENT RATIONALE
A3c	Explain the uses and benefits of big data, data mining and data analytics.	A3c has been reworded to move specific methods to a separate learning outcome.
A3d	Define different methods of data analysis (descriptive, diagnostic, predictive and prescriptive analytics).	A3d has been inserted to specify methods. Subsequent learning outcome renumbered.
B5b	Describe the environmental management accounting techniques (life-cycle costing, input-output analysis, flow cost accounting and ABC).	B5b has been reworded to specify the techniques.
E2a	Describe the objectives of a transfer pricing system.	Inserted for full coverage of transfer pricing. Subsequent learning outcomes renumbered.
E2b	Explain and illustrate the basis for setting transfer prices, and the principles behind allowing for intermediate markets.	Removed reference to specific cost bases; could incorporate any combination of variable or full cost, standard or actual cost.
E2d	Describe the issues that require consideration when setting transfer prices in multinational companies.	Inserted for full coverage of transfer pricing.

What does this mean for me?

For the September 2026 – June 2027 exam year, two new learning outcomes, E2a and E2d, have been added in the area of transfer pricing. The first requires description of the objectives of a transfer pricing system. The second introduces the issues around multinational company transfer pricing; a detailed knowledge of international taxation is not required, with the focus being on a wider awareness of issues to be considered.

In addition to these new areas, there have been a number of minor wording changes that have been made to some learning outcomes, none of which change the syllabus content.

Study materials

It's vital to use up to date study materials when preparing for your exam. The ACCA Study Hub content is reviewed by the examining teams to ensure high quality. This exclusive digital platform provides free access to study materials, flashcards, short quizzes and practice questions.

ACCA STUDY HUB

Find out how the **ACCA Study Hub** helps you prepare for your exams.

Recommended resources

We recommend you make use of all technical articles and topic explainers available for PM, and the following learning support resources in particular:

- PM examiner's reports
- Approaching PM constructed response questions
- Read the mind of the PM marker

The key to PM exam success is question practice. Visit this page to practice using the specimen exam and past exams.

For an overview of the **PM** exam and guidance on how to tackle it, access the **PM 'Essentials on one page'** resource here