

Business and Technology (BT/FBT)

Syllabus and study guide

September 2023 to August 2024*

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session

*Please note, any candidate sitting an exam on or before 12:00 GMT on Monday 18 September 2023 will be examined under the 2022/23 syllabus. After this date, exams will next be available to sit from 12:00 GMT on Wednesday 20 September 2023. Any candidate sitting an exam from this date onwards will be examined under the 2023/24 syllabus.

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1. Intellectual levels

ACCA qualifications are designed to progressively broaden and deepen the knowledge and skills demonstrated by the student at a range of levels on their way through each qualification.

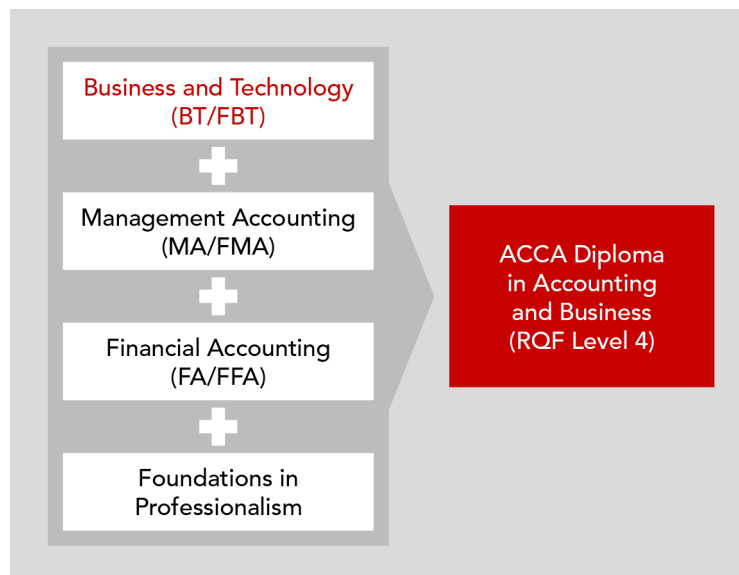
Throughout, the study guides assess both knowledge and skills. Therefore, a clear distinction is drawn, within each subject area, between assessing knowledge and skills and in assessing their application within an accounting or business context. The assessment of knowledge is denoted by a superscript ^K and the assessment of skills is denoted by the superscript ^S.

2. Learning hours and education recognition

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 qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

3. Qualification structure

The qualification structure requires candidates who wish to be awarded the ACCA Diploma in Accounting and Business (RQF Level 4) to pass the Business and Technology (BT/FBT), Management Accounting (MA/FMA) and the Financial Accounting (FA/FFA) examinations and successfully complete the Foundations in Professionalism (FiP) module.



4. Guide to ACCA examination structure and delivery mode

The Foundations examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

All Foundations examinations are assessed by two-hour computer-based examinations.

The pass mark for all Foundations in Accounting (FIA) examinations is 50%.

5. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within any study guide within any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, 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 this examination, regulation issued or legislation passed on or before 31 August annually, will be assessed from when the new syllabus commences in September of the following year. Please refer to the examinable documents for the exam (where relevant) for further information.

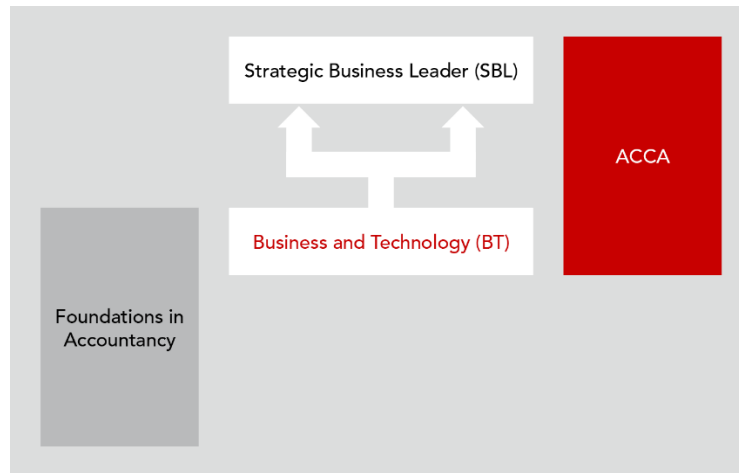
Regulation issued or legislation passed in accordance with the above dates may be examinable even if the effective date is in the future. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity 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.

6. Relational diagram linking Business and Technology (BT/FBT) with other examinations

The Foundations in Accountancy suite of qualifications is designed so that a student can progress through three discrete levels; RQF Level 2, 3, and 4. Students are recommended to enter Foundations in Accountancy at the level which is most appropriate to their needs and to take examinations in order, but this is not a mandatory requirement.



7. Approach to examining the syllabus

The syllabus is assessed by a two-hour computer-based examination. Questions will assess all parts of the syllabus and will test knowledge and some comprehension or application of this knowledge. The examination will consist of two sections. Section A will contain 30 two-mark objective questions and 16 one-mark objective questions. Section B will contain 6 four-mark multi-task questions each of which will examine one of the six main sections of the syllabus.

8. Overall aim of the syllabus

To introduce knowledge and understanding of the business, its environment and its people. The syllabus considers the influence of the environment on how organisations are structured, the role of accounting and other key business functions and how people and their interaction with technology, data and information systems contribute to the efficient, effective, sustainable and ethical management and development of an organisation.

9. Introduction to the syllabus

The Business and Technology (BT/FBT) syllabus introduces students who may not have a business background, to the business, which as an entity is made up of people and systems which interact with the environment and with each other.

The syllabus begins with examining the purpose and types of business which exist, the key stakeholders and the rights and responsibilities that businesses have in connection with them,

exploring the external influences that affect the business in its environment, including legal, economic, social, technological and sustainability factors.

The syllabus then examines the structure and functions of business, focusing on culture, corporate governance, sustainability and regulation. The syllabus covers specific accounting related roles in this process, particularly in financial reporting and internal control. The syllabus also covers financial systems and the impact of technology.

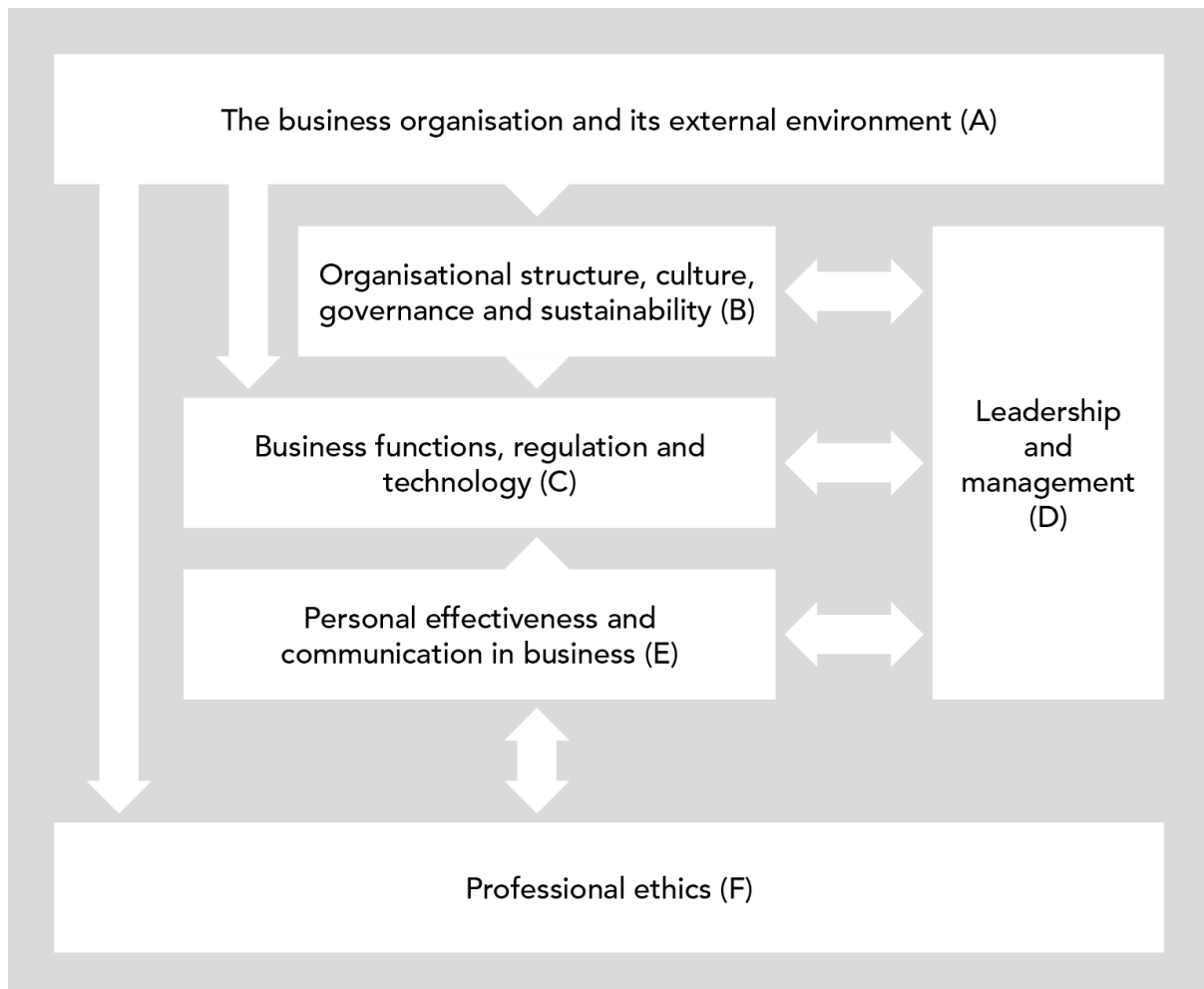
The syllabus then introduces key leadership, management and people issues such as effective individual and team behaviour, motivation, training, performance appraisal, communication and personal effectiveness.

The final section of the syllabus examines how behaviour at all levels within business should be underpinned by accepted professional ethics and professional values.

10. Main capabilities

On successful completion of this exam, candidates should be able to:

- A Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
- B Understand organisational structure, culture, the role of corporate governance and sustainability.
- C Recognise accounting and finance functions in business and the regulations, systems, controls and technologies that affect them.
- D Recognise the principles of leadership and how teams and individuals are managed, motivated and developed.
- E Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
- F Recognise that all aspects of business and finance should be conducted in a manner which complies with, and is in the spirit of, accepted professional ethics and professional values.



11. The syllabus

A The business organisation and its external environment

1. The purpose and types of business organisation
2. Stakeholders in business organisations
3. Political and legal factors affecting business
4. Macroeconomic factors
5. Microeconomic factors
6. Social and demographic factors
7. Technological factors
8. Environmental and sustainability factors
9. Competitive factors

B Organisational structure, culture, governance and sustainability

1. The formal and informal business organisation
2. Business organisational structure
3. Organisational culture
4. Governance in business organisations
5. Sustainable business practices

C Business functions, regulation and technology

1. The relationship between accounting and other business functions
2. Accounting and finance functions within business organisations
3. Regulation and financial crime

4. Financial information provided by business
5. Financial systems and technology
6. Internal controls
7. The impact of advances in technology

D Leadership and management

1. Leadership, management, and supervision
2. Individual and group behaviour in business organisations
3. Team formation, development, and management
4. Motivating individuals and teams
5. Learning and training at work
6. Review and appraisal of individual performance

E Personal effectiveness and communication in business

1. Personal effectiveness
2. Consequences of ineffectiveness at work
3. Competence frameworks and personal development
4. Sources of conflicts and techniques for conflict resolution
5. Communicating in business

F Professional ethics

1. Fundamental principles of ethical behaviour
2. The role of regulatory and professional bodies in promoting ethical and

professional standards in the
accountancy profession

3. Corporate codes of ethics
4. Ethical conflicts and dilemmas

12. Detailed study guide

A The business organisation and its external environment

1. The purpose and types of business organisation

- a) Define 'business organisations' and explain why they are formed.^[K]
- b) Describe common features of business organisations.^[K]
- c) Describe how business organisations differ.^[K]
- d) List the sectors in which business organisations operate.^[K]
- e) Identify the different types of business organisation and their main characteristics:^[K]
 - i) Commercial
 - ii) Not-for-profit
 - iii) Public sector
 - iv) Non-governmental organisations
 - v) Cooperatives.

2. Stakeholders in business organisations

- a) Define stakeholders and explain the agency relationship and how it may vary in different types of business organisations.^[K]
- b) Define internal, connected and external stakeholders and explain their impact on the organisation.^[K]
- c) Identify the main stakeholder groups and the objectives of each group.^[K]
- d) Explain how the different stakeholder groups interact and how their objectives may conflict with one another.^[K]
- e) Compare the power and interest of various stakeholder groups and how their needs should be accounted for, such as under the Mendelow matrix.^[K]

3. Political and legal factors affecting business

- a) Explain how the political system and government policy affect the organisation.^[K]
- b) Describe the sources of legal authority, including supra-national bodies, national and regional governments.^[K]
- c) Identify the principles of data protection and security.^[K]
- d) Describe the legal responsibility of the individual and the organisation in relation to data protection and security.^[K]

4. Macroeconomic factors

- a) Define macroeconomic policy and explain its objectives.^[K]
- b) Explain the main determinants of the level of business activity in the economy and how variations in the level of business activity affect individuals, households and businesses.^[K]
- c) Explain the impact of economic issues on the individual, the household and the business:^[K]
 - i) Inflation
 - ii) Unemployment
 - iii) Economic growth
 - iv) International payments disequilibrium.
- d) Describe the main types of economic policy that may be implemented by government and supra-national bodies to maximise economic welfare.^[K]
- e) Describe the impact of fiscal and monetary policy measures on the individual, the household and businesses.^[K]

5. Microeconomic factors

- a) Define the concept of demand and supply for goods and services.^[K]

- b) Explain elasticity of demand and the impact of substitute and complementary goods.^[K]
- c) Explain the economic behaviour of costs in the short and long-term.^[K]
- d) Describe perfect competition, oligopoly, monopolistic competition and monopoly.^[K]

6. Social and demographic factors

- a) Explain the medium and long-term effects of social and demographic trends on business outcomes and the economy.^[K]
- b) Identify and explain the measures that governments may take in response to the medium and long-term impact of demographic change.^[K]

7. Technological factors

- a) Explain the potential effects of technological change on organisational structure and strategy.^[K]
 - i) Downsizing
 - ii) Delaying
 - iii) Outsourcing.
- b) Describe the impact of information technology and information systems development on business processes and the changing role of the accountant in business as a result of technological advances.^[K]

8. Environmental and sustainability factors

- a) List ways in which the business can affect or be affected by its physical environment.^[K]
- b) Describe ways in which businesses can operate more sustainably to limit damage to the environment.^[K]
- c) Identify the benefits of economic sustainability to stakeholders.^[K]

9. Competitive factors

- a) Identify a business's strengths, weaknesses, opportunities and threats (SWOT) in a market and the main sources of competitive advantage.^[K]
- b) Identify the main elements within Porter's value chain and explain the meaning of a value network.^[K]
- c) Explain the factors or forces that influence the level of competitiveness in an industry or sector using Porter's five forces model.^[K]
- d) Describe the key activities of an organisation that affect its competitiveness.^[K]

B Organisational structure, culture, governance and sustainability

1. The formal and informal business organisation

- a) Explain the informal organisation and its relationship with the formal organisation.^[K]
- b) Describe the impact of the informal organisation on the business.^[K]

2. Business organisational structure

- a) Explain the different ways in which formal organisations may be structured ^[K]:
 - i) Entrepreneurial
 - ii) Functional
 - iii) Matrix
 - iv) Divisional (geographical, by product, or by customer type)
 - v) Boundaryless: (virtual, hollow or modular).
- b) Explain basic organisational structure concepts:^[K]
 - i) Separation of ownership and management
 - ii) Separation of direction and management

- iii) Span of control and scalar chain
 - iv) Tall and flat organisations
 - v) Outsourcing and offshoring
 - vi) Shared services approach.
- c) Explain the characteristics of the strategic, tactical and operational levels in the organisation in the context of Anthony's hierarchy.^[K]
 - d) Explain centralisation and decentralisation and list their advantages and disadvantages.^[K]
 - e) Describe the roles and functions of the main departments in a business organisation:^[K]
 - i) Research and development
 - ii) Purchasing
 - iii) Production
 - iv) Service operations
 - v) Marketing
 - vi) Administration
 - vii) Finance.
 - f) Explain the role of marketing in an organisation:^[K]
 - i) Definition of marketing
 - ii) Marketing mix
 - iii) Relationship of the marketing plan to the strategic plan
- 3. Organisational culture**
- a) Define organisational culture.^[K]
 - b) Describe the factors that shape the culture of the organisation.^[K]
 - c) Explain the contribution made by writers on culture (Schein, Handy and Hofstede).^[K]
- 4. Governance in business organisations**
- a) Explain the purposes of business committees.^[K]
 - b) Describe the types of committee used by business organisations.^[K]
 - c) List the advantages and disadvantages of committees.^[K]
- d) Explain the roles of the Chair and Secretary of a committee.^[K]
 - e) Explain the agency concept in relation to corporate governance.^[K]
 - f) Briefly explain the main recommendations of best practice in effective corporate governance:^[K]
 - i) Executive and non-executive directors
 - ii) Remuneration committees
 - iii) Audit committees
 - iv) Public oversight.
- 5. Sustainable business practices**
- a) Define social responsibility and explain its importance in contemporary organisations.^[K]
 - b) Explain the responsibility of organisations to maintain appropriate standards of corporate social responsibility.^[K]
 - c) Explain how organisations take account of their social responsibility objectives through analysis of the needs of internal, connected and external stakeholders.^[K]
 - d) Identify the social and environmental responsibilities of business organisations to internal, connected and external stakeholders.^[K]
- C Business functions, regulation and technology**
- 1. The relationship between accounting and other business functions**
- a) Explain the relationship between accounting and other key functions within the business such as procurement, production and marketing.^[K]
 - b) Explain financial considerations in production and production planning.^[K]

c) Identify the financial issues associated with marketing.^[S]

d) Identify the financial costs and benefits of effective service provision.^[S]

2. Accounting and finance functions within business organisations

a) Explain the contribution of the accounting function to the formulation, implementation, and control of the organisation's policies, procedures, and performance.^[K]

b) Describe the main financial accounting functions in business:^[K]

- i) Recording financial information
- ii) Codifying and processing financial information
- iii) Preparing financial statements.

c) Describe the main management accounting functions in business:^[K]

- i) Recording and analysing costs and revenues
- ii) Providing management accounting information for decision-making
- iii) Planning and preparing budgets and exercising budgetary control.

d) Describe the main finance and treasury functions:^[K]

- i) Calculating and mitigating business tax liabilities
- ii) Evaluating and obtaining finance
- iii) Managing working capital
- iv) Treasury and risk management.

e) Describe the main audit and assurance roles in business:^[K]

- i) Internal audit
- ii) External audit.

3. Regulation and financial crime

a) Explain basic legal requirements in relation to retaining and submitting proper records and preparing and auditing financial reports.^[K]

b) Explain the broad consequences of failing to comply with the legal

requirements for maintaining and filing accounting records.^[K]

c) Explain how the international accountancy profession regulates itself through the establishment of reporting standards and their monitoring.^[K]

d) Explain the circumstances under which fraud is likely to arise.^[K]

e) Identify different types of fraud in the organisation.^[K]

f) Explain the implications of fraud for the organisation.^[K]

g) Explain the role and duties of individual managers in the fraud detection and prevention process.^[K]

h) Explain why it is important to adhere to policies and procedures for handling clients' money.^[K]

i) Define the term money laundering.^[K]

j) Give examples of recognised offences under money laundering regulations.^[K]

k) Identify methods for detecting, preventing and reporting money laundering.^[K]

4. Financial information provided by business

a) Explain the various business purposes for which the following financial information is required:^[K]

- i) The statement of profit or loss
- ii) The statement of financial position
- iii) The statement of cash flows
- iv) Sustainability and integrated reports.

b) Describe the main purposes of the following types of management accounting reports:^[K]

- i) Cost schedules
- ii) Budgets
- iii) Variance reports.

5. Financial systems and technology

- a) Identify an organisation's system requirements in relation to the objectives and policies of the organisation.^[S]
- b) Describe the main financial systems used within an organisation.^[S]
 - i) Purchases and sales invoicing
 - ii) Payroll
 - iii) Credit control
 - iv) Cash and working capital management.
- c) Identify weaknesses, potential for error and inefficiencies in accounting systems.^[S]
- d) Identify business uses of computers and IT software applications.^[S]
 - i) Spreadsheet applications
 - ii) Database systems
 - iii) Accounting packages.

6. Internal controls

- a) Explain internal control and internal checks.^[K]
- b) Explain the importance of internal financial controls in an organisation.^[K]
- c) Describe the responsibilities of management for internal financial control.^[K]
- d) Describe the features of effective internal financial control procedures in an organisation, including authorisation.^[K]
- e) Describe general and application systems controls in business.^[K]

7. The impact of advances in technology

- a) Describe cloud computing as a capability in accountancy and how it creates benefits for the organisation.^[K]
- b) Explain how automation and artificial intelligence (AI) in accounting systems can affect the role and effectiveness of accountants.^[K]

- c) Describe how the application of big data and data analytics can improve the effectiveness of accountancy and audit.^[K]
- d) Describe the key features and applications of Blockchain technology and distributed ledgers in accountancy.^[K]
- e) Define cyber security and identify the key risks to data that cyber-attacks bring.^[K]
- f) Identify and describe features for protecting the security of IT systems and software within business.^[S]

D Leadership and management

1. Leadership, management and supervision

- a) Define leadership, management and supervision and explain the distinction between these terms.^[K]
- b) Explain the nature of management:^[K]
 - i) Classical theories of management - Fayol, Taylor
 - ii) The functions of a manager – Mintzberg, Drucker.^[K]
- c) Explain the areas of managerial authority and responsibility.^[K]
- d) Explain approaches to leadership with reference to the theories of Adair, Fiedler and Bennis.^[K]
- e) Describe leadership styles using the models of Ashridge, and Blake and Mouton.^[K]

2. Individual and group behaviour in business organisations

- a) Describe the main characteristics of individual and group behaviour.^[K]
- b) Explain the contributions of individuals and groups to organisational success.^[K]

- c) Identify individual and group approaches to work.^[K]

3. Team formation, development and management

- a) Explain the differences between a group and a team.^[K]
- b) Explain the purposes of a team.^[K]
- c) Explain the role of the manager in building the team and developing individuals within the team with reference to Belbin's team roles theory and Tuckman's theory of team development.^[K]
- d) List the characteristics of effective and ineffective teams.^[K]
- e) Describe tools and techniques that can be used to build the team and improve team effectiveness.^[K]

4. Motivating individuals and teams

- a) Define motivation and explain its importance to the organisation, teams and individuals.^[K]
- b) Explain theories of motivation: Maslow, Herzberg and McGregor.^[K]
- c) Explain how reward systems can be designed and implemented to motivate teams and individuals.^[K]

5. Learning and training at work

- a) Explain the importance and benefits of learning and development in the workplace.^[K]
- b) Describe the learning process: Honey and Mumford, Kolb.^[K]
- c) Describe the training and development process: identifying needs, setting objectives, programme design, delivery and validation.^[K]
- d) Explain the terms 'training', 'development' and 'education' and the characteristics of each.^[K]

6. Review and appraisal of individual performance

- a) Define performance appraisal and describe its purpose.^[K]
- b) Describe the performance appraisal process.^[K]
- c) Explain the benefits of and barriers to effective appraisal.^[K]

E. Personal effectiveness and communication in business

1. Personal effectiveness

- a) Explain the importance of effective time management.^[K]
- b) Describe the barriers to effective time management and how they may be overcome.^[K]
- c) Describe the role of technology in improving personal effectiveness.^[S]

2. Consequences of ineffectiveness at work

- a) Identify the main ways in which people and teams can be ineffective at work.^[S]
- b) Explain how individual or team ineffectiveness can affect organisational performance.^[K]

3. Competence frameworks and personal development

- a) Explain how a competence framework underpins professional development needs.^[S]
- b) Explain how personal and continuous professional development can increase personal effectiveness at work.^[S]
- c) Explain the purpose and benefits of coaching, mentoring and counselling in promoting employee effectiveness.^[K]
- d) Describe how a personal development plan should be formulated,

implemented, monitored and reviewed by the individual.^[S]

4. Sources of conflict and techniques for conflict resolution

- a) Identify situations where conflict at work can arise.^[S]
- b) Describe how conflict can affect personal and organisational performance.^[S]
- c) Identify ways in which conflict can be managed.^[S]

5. Communicating in business

- a) Describe the methods and patterns of communication used in the organisation.^[K]
- b) Explain how the type of information differs and the purposes for which it is applied at different levels of the organisation: strategic, tactical and operational.^[K]
- c) Identify the consequences of ineffective communication.^[K]
- d) Describe the attributes of good quality information and effective communication.^[K]
- e) Describe the barriers to effective communication and identify practical steps that may be taken to overcome them.^[K]

F Professional ethics

1. Fundamental principles of ethical behaviour

- a) Define business ethics and explain the importance of ethics to the organisation and to the individual.^[K]
- b) Describe and demonstrate the following principles from the IFAC (IESBA) code of ethics, using examples.^[K]
 - i) Integrity
 - ii) Objectivity

- iii) Professional competence
- iv) Confidentiality
- v) Professional behaviour.

- c) Describe organisational values which promote ethical behaviour using examples.^[K]
 - i) Openness
 - ii) Trust
 - iii) Honesty
 - iv) Respect
 - v) Empowerment
 - vi) Accountability.
- d) Explain the concept of acting in the public interest.^[K]

2. The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession

- a) Explain the purpose of international and organisational codes of ethics and codes of conduct, IFAC (IESBA), ACCA etc.^[K]
- b) Describe how professional bodies and regulators promote ethical awareness and prevent or punish illegal or unethical behaviour.^[K]
- c) Identify the factors that distinguish a profession from other types of occupation.^[K]
- d) Explain the role of the accountant in promoting ethical behaviour.^[K]
- e) Explain when and to whom illegal, or unethical conduct by anyone within or connected to the organisation should be reported.^[K]

3. Corporate codes of ethics

- a) Define corporate codes of ethics.^[K]
- b) Describe the typical contents of a corporate code of ethics.^[K]
- c) Explain the benefits of a corporate code of ethics to the organisation and its employees.^[K]

4. Ethical conflicts and dilemmas

- a) Describe situations where ethical conflicts can arise.^[K]
- b) Identify the main threats to ethical behaviour.^[K]
- c) Describe situations at work where ethical dilemmas may be faced.^[S]
- d) List the main safeguards against ethical threats and dilemmas.^[K]

13. Summary of changes to Business and Technology (BT/FBT)

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.

A number of amendments have been made to the September 2023 syllabus and study guide. These amendments emphasize the importance of sustainability and technology, consolidate sections together and simplify the syllabus structure. A number of theoretical models as well as the section on recruitment and selection of employees have been removed from the syllabus. Changes have also been made to some of the syllabus verbs to ensure that BT/FBT is aligned to the correct intellectual level.

Summary details of the changes are below:

	Section and subject area	Syllabus content changes
A	The business organisation and its external environment	Heading reworded
A1	The purpose and types of business organisation	A1c – verb change A1d – reworded
A2	Stakeholders in business organisations	A2a – reworded A2e – reworded
A3	Political and legal factors affecting business	A3c – removed from syllabus A3d – renumbered as A3c A3e – removed from syllabus A3f – renumbered as A3d and reference to health and safety removed A3g – removed from syllabus
A4	Macroeconomic factors	A4c – reference to stagnation replaced with economic growth A4e – verb change
A5	Microeconomic factors	A5d – verb change
A6	Social and demographic factors	A6b – removed as covered by A6a A6c – renumbered as A6b
A8	Environmental and sustainability factors	Heading reworded A8b – reworded
A9	Competitive factors	A9d – reworded
B	Organisational structure, culture, governance and sustainability	Heading reworded
B2	Business organisational structure	Heading reworded

		B2a – removal of Mintzberg's components of the organisation B2c – reworded B2e – reworded
B3	Organisational culture	Heading reworded B3c – reworded
B4	Governance in business organisations	Heading reworded B4a – reworded B4e – learning outcome moved from B5a B4f – learning outcome moved from B5d
B5	Sustainable business practices	Heading reworded B5a – moved to B4e B5b – reworded and renumbered as B5a B5c – reworded and renumbered as B5b B5d – moved to B4f B5e – renumbered as B5c B5f – renumbered as B5d
C	Business functions, regulation and technology	Heading reworded
C2	Accounting and finance functions within business organisations	C2b – verb change C2c – reworded and verb change C2d – verb change C2e – verb change C2f – removed as covered by C2e
C3	Regulation and financial crime	Heading reworded C3d – moved from C7a C3e – moved from C7b C3f – moved from C7c C3g – moved from C7d C3h – moved from C5c C3i – moved from C7e C3j – moved from C7f and reworded C3k – moved from C7g and C7h and reworded
C4	Financial information provided by business	Heading reworded
C5	Financial systems and technology	Heading reworded C5c – moved to C3h C5d – reworded and renumbered as C5c C5e – removed from syllabus C5f – removed as covered by C6e C5g – renumbered as C5d

		C5h – removed from syllabus
C6	Internal controls	Heading reworded C6a – reworded C6e – removed as covered by C5b C6f – renumbered as C6e
C7 (S22-J23)	Fraud and fraudulent behaviour and their prevention in business, including money laundering.	C7a – moved to C3d C7b – moved to C3e C7c – moved to C3f C7d – moved to C3g C7e – moved to C3i C7f – moved to C3j C7g – combined with C7h and moved to C3k C7h – combined with C7g and moved to C3k
C7 (S23-J24)	The impact of advances in technology	Heading renumbered as C7 and reworded C8a – renumbered as C7a C8b – renumbered as C7b C8c – renumbered as C7c C8d – renumbered as C7d and verb change C8e – renumbered as C7e C8f – renumbered as C7f
D	Leadership and management	Heading reworded
D1	Leadership, management and supervision	D1b – removal of Mayo theory D1d – removal of Kotter and Heifetz theories D1e – reworded
D2 (S22-J23)	Recruitment and selection of employees	D2a to D2g – removed from syllabus
D2 (S23-J24)	Individual and group behaviour in business organisations	Heading renumbered as D2 D3a – renumbered as D2a D3b – renumbered as D2b, reworded and verb change D3c – reworded and renumbered as D2c
D3	Team formation, development and management	Heading renumbered as D3 D4a to D4e - renumbered as D3a to D3e
D4	Motivating individuals and teams	Heading renumbered as D4 and reworded D5a – renumbered as D4a D5b – removal of Vroom theory and renumbered as D4b D5c – removed as now covered by D4c

		D5d – renumbered as D4c
D5	Learning and training at work	Heading renumbered as D5 D6a – reworded and renumbered as D5a D6b – renumbered as D5b D6c – removed from syllabus D6d – renumbered as D5c D6e – renumbered as D5d D6f – removed as covered by D5a
D6	Review and appraisal of individual performance	Heading renumbered as D6 D7a – removed as now covered by D6a, D6b or D6c D7b – removed as now covered by D6b or D6c D7c -renumbered as D6a D7d – renumbered as D6b D7e – combined with D7f and renumbered as D6c D7f – combined with D7e and renumbered as D6c
E1	Personal effectiveness	Heading reworded E1c - reworded
E3	Competence frameworks and personal development	E3a – removed as covered by new E3a E3b – renumbered as E3a E3c – renumbered as E3b E3d – renumbered as E3c E3e – renumbered as E3d
E4	Sources of conflict and techniques for conflict resolution	Heading reworded
E5	Communicating in business	E5a – reworded E5c – removed as combined with new E5d E5d – removed from syllabus E5e – removed as covered by new E5a E5f – renumbered as E5c E5g – reworded and renumbered as E5d E5h – renumbered as E5e E5i – removed as now covered by new E5a
F	Professional ethics	Heading reworded
F2	The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession	F2a – verb change F2e – verb change
F4	Ethical conflicts and dilemmas	F4c – verb change and changed from K to S level