

Think Ahead

ACCA

Prepare to pass

A guide to help
you if you are
studying

Financial
Management

F9

Prepare to pass

Welcome to your guide helping you to study for your F9 exam

Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to CBE and paper-based exams for September and December 2017 and March and June 2018.

Sections

Getting started 03

Stages of study

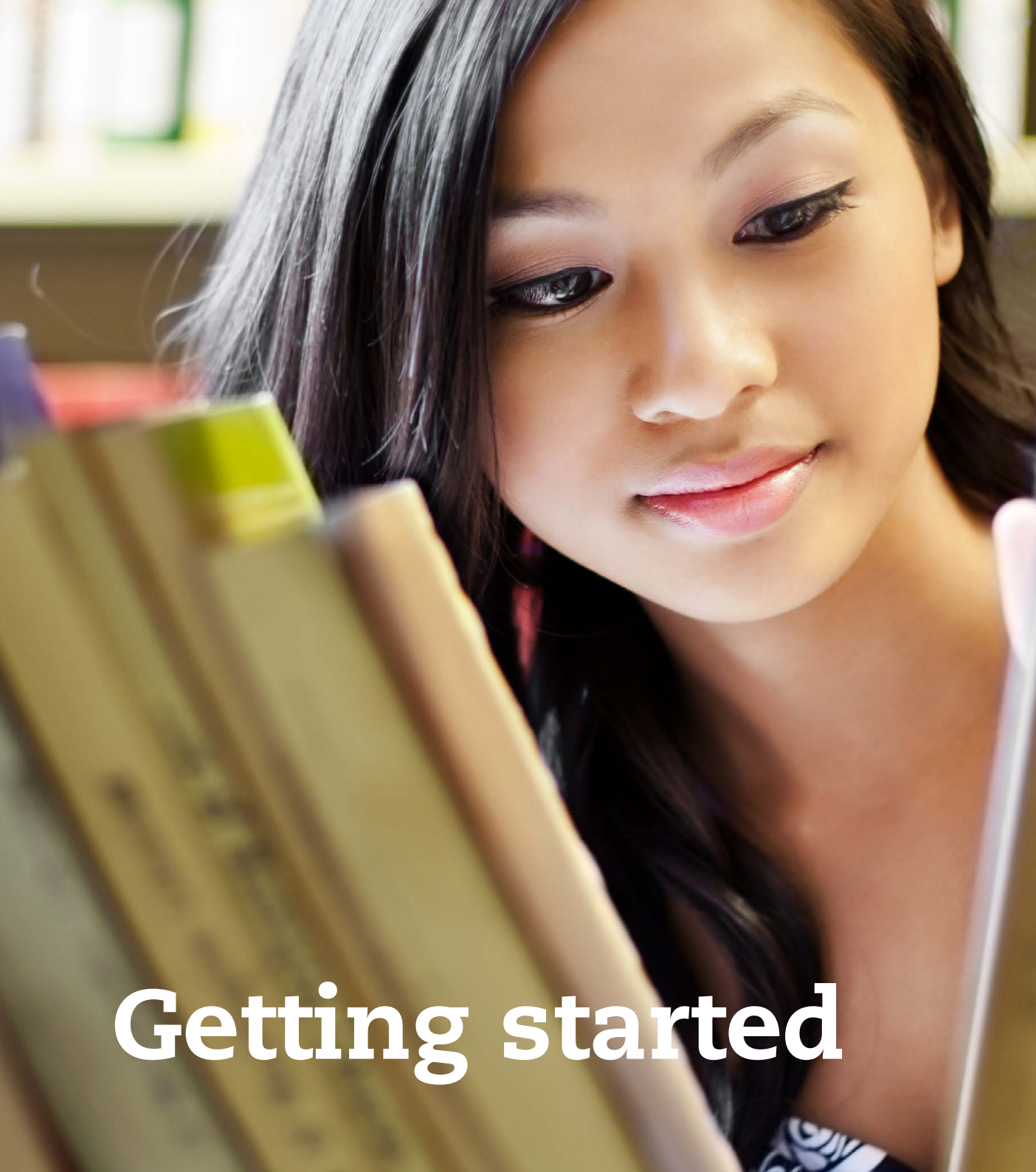
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Getting started

Your checklist

- Decide whether you will sit your exam on computer or on paper
- Enter for your exam
- Draw up your study plan
- Get to know your exam

Getting started – Tips for success

We strongly recommend that you buy a F9 [Approved Content Provider](#) study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

You may want to consider attending a face to face or online tuition course with one of ACCA's [Approved Learning Providers](#) for all or part of your studies.



Students who use approved content materials are more likely to pass than those who don't.



Tips for success

- ✓ The earlier you [enter for your exam](#) the less it costs! Use our [exam planner tool](#) to plan which exam(s) you want to sit and when.
- ✓ Computer based exams (CBEs) are being introduced across all of our markets and over time paper based exams are being withdrawn. See over the page for guidance on what this means for you.
- ✓ Use the [ACCA Learning Community](#) to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
- ✓ Spend some time familiarising yourself with the free resources available via the [exam resource finder](#) on the [student section](#) of the ACCA website – we will provide you with specific guidance on when and how to use these resources during the relevant stages of study.
- ✓ Remember to personalise your edition of [Student Accountant](#) so you receive F9 specific information as you need it.
- ✓ If you think you could benefit from building your English language skills to help you succeed in your exam take a look at the [BPP English Language support for ACCA](#) which is a free online programme specifically designed to support you through your exams.

Exempt from F2?

- ✓ Make sure you have the assumed knowledge needed from F2 for F9 (see [F9 syllabus and study guide](#)).
- ✓ If you feel your knowledge is lacking, consider buying an F2 [Approved Content Provider](#) study text to refresh your understanding.

Getting started – CBE or paper?

The world is changing and ACCA is too! We are in the process of moving the F5-F9 exams from paper to CBE which means you may be able to choose whether you sit your exam on computer or on paper.

First of all you need to see what is available for you – CBEs are being phased in across different countries and cities and paper based exams are being phased out. We want all of our students to move to CBE as soon as possible but we realise there are a number of factors which may affect your decision where you have a choice. In this section we will help you make the right decision for you.

We have an area on our website dedicated to our session CBEs and you may want to take a look here first: [Session CBEs](#)

Some of the benefits of CBEs... and there are many more!

- ✓ Session CBEs build workplace skills
- ✓ A more comfortable exam experience – no more sore hands!
- ✓ Its quicker and easier to edit answers
- ✓ Your answers are always clear and easy to read
- ✓ Navigation tools help you manage your time more effectively

“

I felt more in control, as I could always keep track of my exam progress. It was all just a click away within the exam environment.

”

“

It is a better and more convenient way of taking exams.

”

Getting started – CBE or paper?

Making the right decision for you

Session CBEs for F5-F9 are becoming available in an ever increasing number of locations – so, as a first step you need to find out whether session CBEs are available to you by accessing the [dedicated page](#) on our website.

“

I wanted to have an exam experience that was more realistic to the work of a professional accountant.

”

Only paper-based exams available for you

Don't worry! Session CBEs will come to a centre near you soon so check again when you come to your next exam sitting – we are introducing more and more locations for these exams all the time

Move onto the next section Getting started – Draw up your study plan

Only CBEs available for you

That's great! Now you don't need to worry about making a decision!

Move onto the next section Getting started – Draw up your study plan

You need to make a choice – CBE or paper?

ACCA knows that employers want their students to be work ready – and our CBEs give you an opportunity to become just that! So ideally this should be your default position!

Take a look at the benefits highlighted on the previous page as well as the quotes from students who have already taken our CBEs. Remember you do not have to be computer expert or a fast typist to take these exams and session CBEs assess the same learning outcomes to the same standard as paper based exams

If you are unsure about taking a CBE then take a look at all of the fantastic [resources](#) we have produced especially for students taking these exams. All of these resources will ensure that you are completely prepared for success in your CBE

Getting started – Draw up your study plan

Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on page 9
- You may need to add or take away weeks depending on your own circumstances and which exam sitting(s) you are focusing on
- Block out days/half days/evenings already committed to family/social events
- Plan study periods – evenings/half days/full days, aiming for roughly one evening/half day per chapter of your study text
- If possible leave a six week period for the revision and final preparation phases

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Evening study period
 Daytime study period
 Other commitments

Getting started – Draw up your study plan



Tips for success

When drawing up your study plan

- ✓ Be realistic and consider when you are best able to study – maybe early mornings work better for you or perhaps shorter, more frequent study periods.
- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain your motivation and concentration.
- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Provider](#).



Students who use ACCA's learning support resources achieve higher pass rates than those who don't.



Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						



Getting started – Get to know your exam

- Review the [syllabus and study guide](#) ➤ This gives you an understanding of the aims and objectives of the exam, learning outcomes and exam structure
- Scan the F9 [specimen exam](#) ➤ The specimen exam provides you with a clear picture of how F9 will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam. Make sure you look at the specimen exam that is relevant to you – either CBE or paper based
- Review the [examining team's guidance](#) ➤ Using these resources at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see an extract from the examiner's approach article over the page
- Review the [examiner's reports](#) from the last four sittings ➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for; these are critical to your success in passing F9 and can be used in conjunction with [F9 – A guide to using the examiner's reports](#), which will really help you understand challenges students face and how to overcome those challenges
- Read the exam technique articles for F9 ➤ The articles – [Multiple-choice questions](#) and [Untangling F9 terminology](#) – will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions
- Familiarise yourself with the [formulae sheet](#) ➤ You will be provided with this document in the exam and so you will not need to learn these formulae
- If you are taking a CBE take a quick look at the new [resources](#) just for you ➤ New resources are being introduced all the time for students taking session based CBEs so take a moment to familiarise yourself with what is available on our website

Getting started – What the examiner has said about F9 (extracts from the examiner's approach article)

Comments on the aim of F9:

The aim of F9 is to develop the knowledge and skills expected of a finance manager – in relation to investment, financing, and dividend decisions. The syllabus is designed to equip candidates with the skills that would be expected from a finance manager responsible for the finance function of a business.

From a relational point of view, **F9 builds on knowledge gained through studying F2, Management Accounting, and also prepares candidates for further study of financial management in P4, Advanced Financial Management. Students who are exempt from F2 should ensure that they are familiar with its content by referring to its Syllabus and Study Guide.**

Comments on the main capabilities for F9:

The main capabilities are described in the syllabus. Candidates who successfully pass the F9 exam will be able to:

- ✓ Discuss the role and purpose of the financial management function. Assess and discuss the impact of the economic environment on financial management
- ✓ Discuss and apply working capital management techniques
- ✓ Carry out effective investment appraisal
- ✓ Identify and evaluate alternative sources of business finance
- ✓ Discuss and apply principles of business and asset valuations
- ✓ Explain and apply risk management techniques in business.

You will recognise that these seven capabilities reflect the seven sections of the syllabus.

Comments on passing F9:

In order to pass this exam, candidates should:

- ✓ Clearly understand the objectives of F9, as explained above, and in the Syllabus and in the accompanying *Study Guide*
- ✓ Read and study thoroughly a suitable financial management textbook or study text
- ✓ Read relevant articles flagged by *Student Accountant*
- ✓ Practise exam-standard and exam-style questions on a regular basis
- ✓ Be able to communicate their understanding clearly in an examination context.



Learning phase

Your checklist

- Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
 - gain the knowledge you need; and
 - learn how to apply that knowledge to pass the exam

Learning phase – Get the most out of your control sheet

“

Students who use ACCA’s learning support resources achieve higher exam scores than those who don’t.

”

Use the control sheet relevant to the Approved Content Provider’s materials you have purchased:

- ✓ Becker Professional Education – page 15
- ✓ BPP Learning Media – page 16
- ✓ Kaplan Publishing – page 17

Tick the box **Content** in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter’s content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

Tick the box **Quiz/Test** in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using Becker or BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

Tick the box **Questions** in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

Tick the box **ACCA related resources** in the control sheet once you have:

- ✓ Read / viewed the related ACCA article(s) / video(s) signposted
- ✓ Note that ACCA produces new articles and videos throughout the year and so you should always check the [technical articles](#) page on the website to ensure you have seen all of the related resources

Learning phase – Tips for success



Tips for success

- ✓ Actively read the material – ask yourself ‘do I understand this?’ If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the [Approved Content Providers](#) including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ If you are taking your exam on computer make sure you practise at least some of the questions using the [constructed workspace](#).
- ✓ Make sure you use ACCA resources signposted to help your understanding – these give you real insight to help you in your exam.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your study plan – everyone works at a different pace.
- ✓ Keep an eye on [Student Accountant](#) for any relevant articles.
- ✓ Visit the [ACCA Learning Community](#) regularly to view new video content and to join online study events.
- ✓ There are [PER \(Practical Experience Requirement\) objectives](#) associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

Learning phase – Control sheet for Becker Professional Education

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 The financial management function				• Myopic management
2 The financial management environment				
3 Investment decisions				
4 Discounted cash flow techniques				
5 Relevant cash flows				• Advanced investment appraisal
6 Applications of discounted cash flow techniques				• Equivalent annual costs and benefits
7 Project appraisal under risk				
8 Equity finance				• Business finance
9 Debt finance				• Analysing the suitability of financing alternatives • Introduction to Islamic finance • Business angels • Business finance • Business finance for SMEs
10 Security valuation and cost of capital				
11 Weighted average cost of capital and gearing				
12 Capital asset pricing model				• Cost of capital, gearing and CAPM – part 1 • Cost of capital, gearing and CAPM – part 2 • CAPM: theory, advantages and disadvantages • The capital asset pricing model – part 1 • The capital asset pricing model – part 2 • Optimum capital structure
13 Working capital management				• Study support video – Working capital management • Working capital management
14 Inventory management				
15 Cash management				
16 Management of accounts receivable and payable				• Receivables collection • Management of foreign accounts receivable • Accounts receivable management
17 Risk management				• Foreign currency risk and its management • Hedging techniques for interest rate risk
18 Business valuation				• Business valuations
19 Ratio analysis				

15 When watching the study support videos, focus at this stage on the technical aspects – you will watch these again during the revision phase and at that point you will be able to focus more on the exam technique aspects.

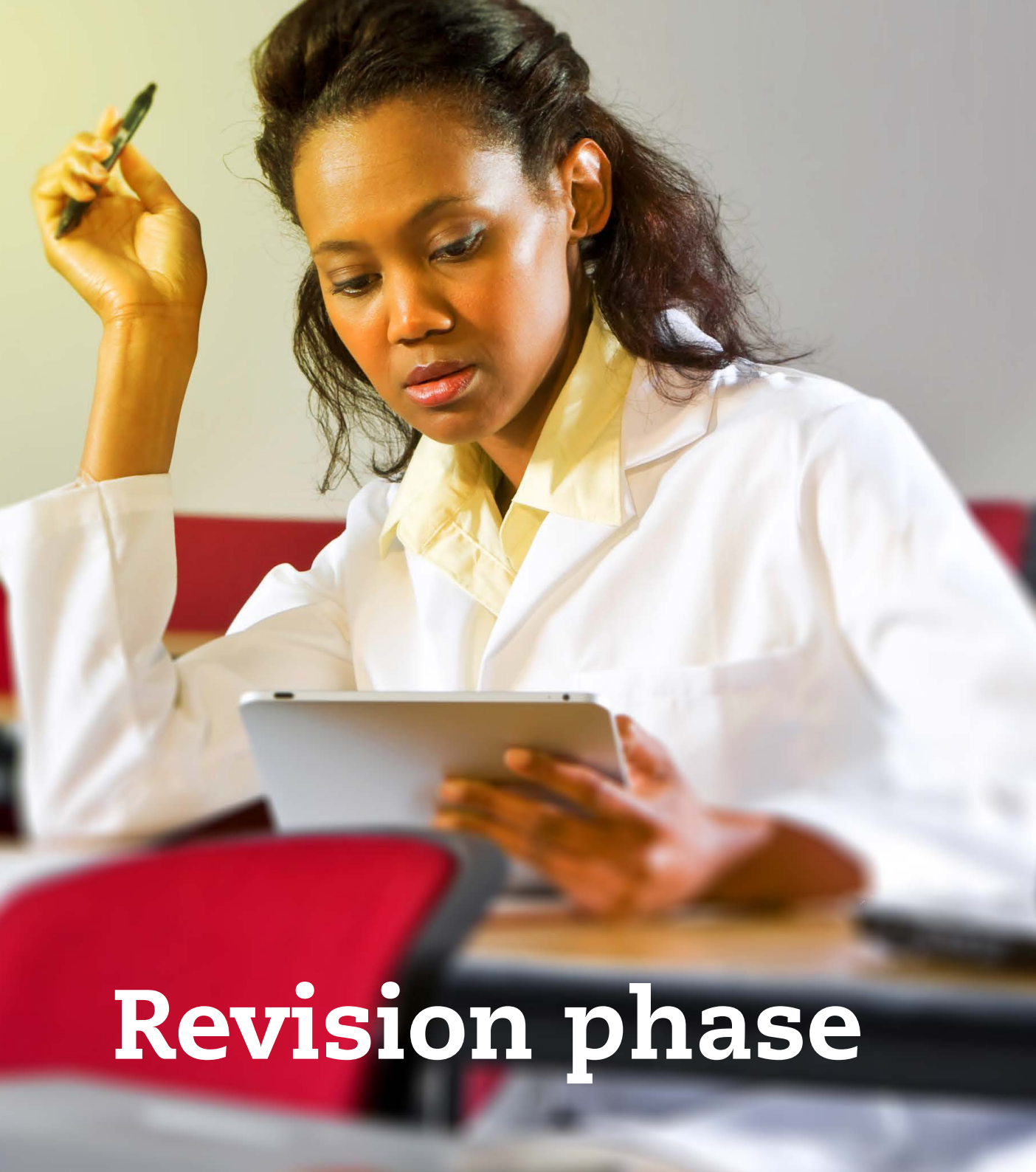
Learning phase – Control sheet for BPP Learning Media

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 Financial management and financial objectives				• Myopic management
2 The economic environment for business				
3 Financial markets, money markets and institutions				
4 Working capital				
5 Managing working capital				<ul style="list-style-type: none"> • Receivables collection • Study support video – Working capital management • Management of foreign accounts receivable • Working capital management • Accounts receivable management
6 Working capital finance				
7 Investment decisions				
8 Investment appraisal using DCF methods				
9 Allowing for inflation and taxation				• Advanced investment appraisal
10 Project appraisal and risk				
11 Specific investment decisions				• Equivalent annual costs and benefits
12 Sources of finance				<ul style="list-style-type: none"> • Analysing the suitability of financing alternatives • Introduction to Islamic finance • Business finance
13 Dividend policy				
14 Gearing and capital structure				<ul style="list-style-type: none"> • Business angels • Business finance for SMEs
15 The cost of capital				<ul style="list-style-type: none"> • Cost of capital, gearing and CAPM – part 1 • Cost of capital, gearing and CAPM – part 2 • CAPM: theory, advantages and disadvantages • The capital asset pricing model – part 1 • The capital asset pricing model – part 2
16 Capital structure				• Optimum capital structure
17 Business valuations				• Business valuations
18 Market efficiency				
19 Foreign currency risk				• Foreign currency risk and its management
20 Interest rate risk				• Hedging techniques for interest rate risk

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
Introduction				
1 The financial management function				• Myopic management
2 Basic investment appraisal techniques				
3 Investment appraisal – discounted cash flow techniques				
4 Investment appraisal – further aspects of discounted cash flows				• Advanced investment appraisal
5 Asset investment decisions and capital rationing				• Equivalent annual costs and benefits
6 Investment appraisal under uncertainty				
7 Working capital management				• Working capital management
8 Working capital management – inventory control				
9 Working capital management – accounts receivable and payable				• Receivables collection • Management of foreign accounts receivable • Accounts receivable management
10 Working capital management – cash and funding strategies				• Study support video – Working capital management
11 The economic environment for business				
12 Financial markets and the treasury function				
13 Foreign exchange risk				• Foreign currency risk and its management
14 Interest rate risk				• Hedging techniques for interest rate risk
15 Sources of finance				• Analysing the suitability of financing alternatives • Introduction to Islamic finance • Business angels • Business finance • Business finance for SMEs
16 Dividend policy				• Business finance
17 The cost of capital				
18 Capital structure				• Cost of capital, gearing and CAPM – part 1 • Cost of capital, gearing and CAPM – part 2 • CAPM: theory, advantages and disadvantages • The capital asset pricing model – part 1 • The capital asset pricing model – part 2 • Optimum capital structure
19 Financial ratios				
20 Business valuations and market efficiency				• Business valuations

17 When watching the study support videos, focus at this stage on the technical aspects – you will watch these again during the revision phase and at that point you will be able to focus more on the exam technique aspects.



Revision phase

Your checklist

- Revisit areas you struggled with during the learning phase
- Ensure you are confident with the knowledge needed to pass the exam
- Make sure you are able to apply that knowledge in questions

Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes. Don't forget to practise some of these questions using the [constructed response workspace](#) if you are taking a CBE
- Work through the [specimen exam](#) (either CBE or paper based, whichever is relevant for you) – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day
- If you are taking your exam on computer make sure you also work through the [F9 extra constructed response questions](#) giving you a great opportunity to make sure you are comfortable with the functionality of these exams



Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.
- ✓ Make sure you check the website regularly for new resources - there may be new [technical articles](#) as well as new [CBE resources](#) added since you last looked.

Revision phase – Key resources

- Review the [examining team's guidance](#) again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the [examiner's reports](#) from the last four sittings again, this time working through the [F9 – A guide to using the examiner's reports](#)
- View the study support videos [Business Finance](#) and [Exam question debrief](#) which will give you some real pointers in terms of exam technique
- View the study support video [Working capital management](#) and read the exam technique articles [Multiple-choice questions](#) and [Untangling F9 terminology](#) again – this time using the techniques and knowledge to help you practise exams
- Make sure you read the [study skills articles in Student Accountant](#) covering topics such as how to overcome exam anxiety as well as checking the [Student Accountant Hub](#) for any new technical articles related to F9



Students who use 5 minutes with the examining team videos are more likely to pass than those who don't.



Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posting a question on the [ACCA Learning Community](#) – if you found it difficult so will have others.

Revision phase – What the examiner has said about F9 (extracts from the December 2016 examiner's report)

“

General comments:

In common with all of the ACCA examinations, for success to be achieved, there is a significant investment required in terms of time, discipline and energy in order to obtain the necessary level of knowledge and application. Candidates should manage their own learning well and not be totally reliant on a single textbook or revision course for their knowledge. In Section C, where there are two questions of 20 marks each, it continues to be of importance for candidates to be precise in presenting answers. **In these 20 mark questions, all workings should be shown and should be presented with the same neatness of presentation as the main schedule of figures.** This applies equally to candidates sitting either the paper based examination or the computer based examination (CBE).

”

“

**Students who use
examiners' reports
are more likely to pass
than those who don't.**

”



Final preparation

Your checklist

- You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- You have the skills you need to pass the exam – eg time management

Ensure you are familiar with:

- the exam format
- the style of questions
- the way the marks are allocated
- what specific syllabus areas are likely to be tested and in which questions

Final preparation – Tips for success

“ An extract from the Syllabus and study guide for F9:

The syllabus for Paper F9, Financial Management, is designed to equip candidates with the skills that would be expected from a finance manager responsible for the finance function of a business. It prepares candidates for more advanced and specialist study in Paper P4, Advanced Financial Management. The paper, therefore, starts by introducing the role and purpose of the financial management function within a business. Before looking at the three key financial management decisions of investing, financing, and dividend policy, the syllabus explores the economic environment in which such decisions are made.

”

“ An extract from the F9 specimen exam marking guide:

Section C Question 31

(a) Inflated income	2
Inflated operating costs	2
Net present value	1
Internal rate of return	3
Return on capital employed	3
	<hr/>
	11
(b) Discussion of investment appraisal findings	3
Advice on acceptability of project	1
	<hr/>
	4
(c) Maximisation of shareholder wealth	2
Conflict from automation of production process	2
Conflict from additional noise	1
	<hr/>
	5
	<hr/>
	20

”

“

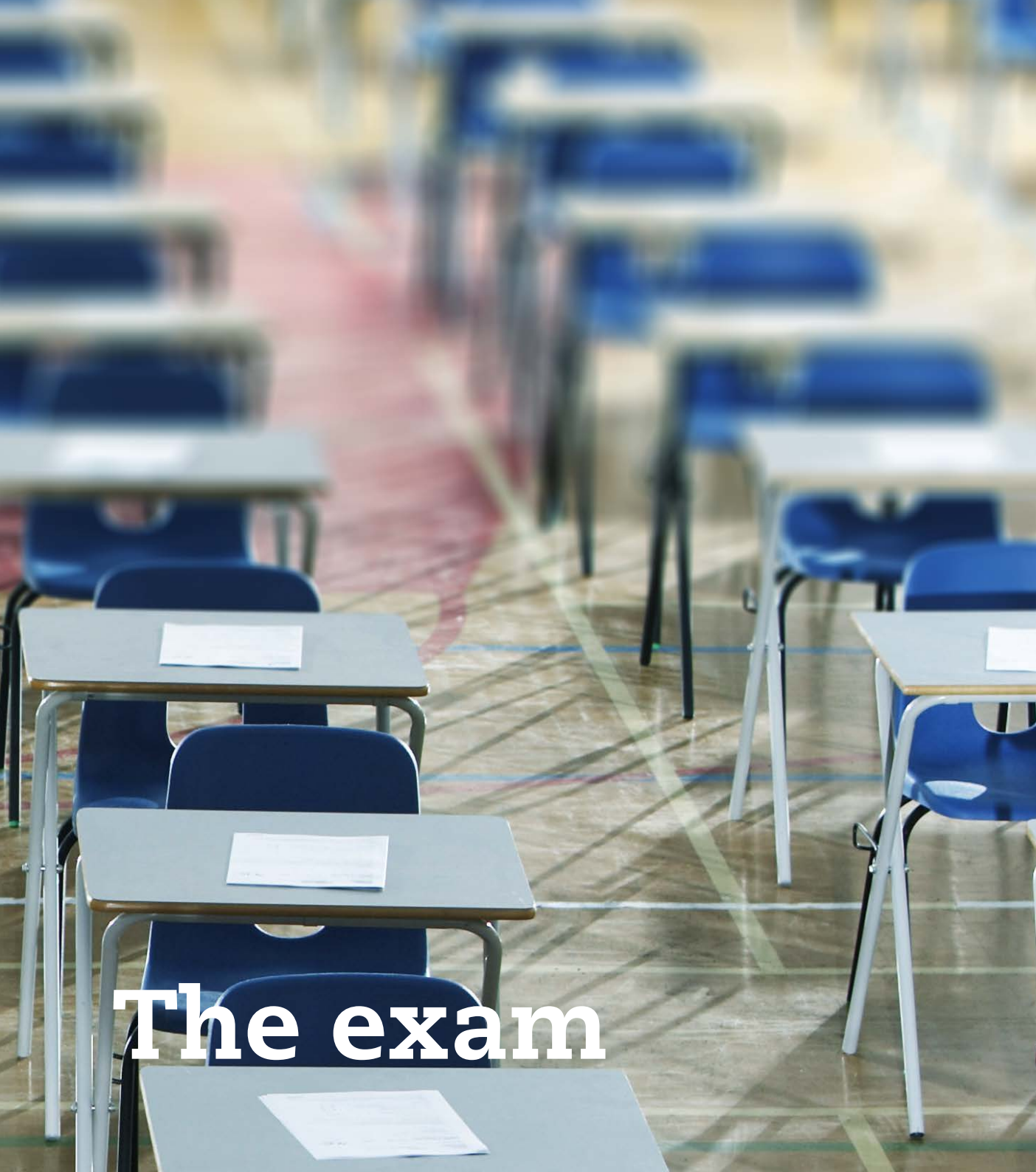
Students who use specimen resources are more likely to pass than those who don't.

”



Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions or what specific syllabus areas are likely to be tested in which questions, read the [syllabus and study guide](#) again.
- ✓ If you are not sure about how the marks are allocated review the [specimen exam](#) again.



The exam

Your checklist

- Make sure you are ready to walk into your exam

The Exam – Tips for success



Tips for success

Very few students enjoy taking exams but there are things you can do to make the experience less stressful!

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for the exam (black pens, calculator etc).
- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).
- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.
- ✓ If you are taking a session based CBE then take a few minutes to watch the [Prepare for your upcoming session CBE video](#) for some last minute tips and information about these exams.

Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good
Luck!

Appendix – Links

GETTING
STARTED

LEARNING
PHASE

REVISION
PHASE

FINAL
PREPARATION

THE EXAM

APPENDIX
– LINKS

Appendix – Links

Page No.	Link	URL
04	Enter for your exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html
04	Exam planner tool	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html
04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
04	Student section	http://www.accaglobal.com/gb/en/student.html
04	BPP English Language support for ACCA	http://www.accaglobal.com/gb/en/student/exam-support-resources/bpp-english-language-course.html
04, 08	Approved Learning Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html
04, 10, 23	Syllabus and study guide	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/syllabus-study-guide.html
04, 14	Student Accountant	http://www.accaglobal.com/gb/en/employer/supporting-trainees/sa-direct.html
04, 14, 19	Approved Content Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
04, 14, 20	ACCA Learning Community	https://learningcommunity.accaglobal.com
05	Sessions CBEs	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/session-cbes.html
06	Session CBEs – dedicated page	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/session-cbes/where-you-can-take-session-cbes.html
06, 10	Session CBEs – resources	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/session-cbes/learning-support-for-session-cbes.html
10	Formulae sheet	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f9/exam-formulae-maths-tables.html
10, 19, 23	Specimen exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f9/specimen-exams.html
10, 20	Multiple-choice questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/mcq-dec14.html
10, 20	Untangling F9 terminology	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles.html
10, 20	Examining team’s guidance	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/examiners-reports.html
10, 20	Examiner’s reports	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/examiners-reports.html
10, 20	F9 – A guide to using the examiner’s reports	http://www.accaglobal.com/content/dam/ACCA_Global/Learning%20Providers/exam-reflection/reflections-1st-F9-financial-management-form.pdf

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15, 16, 17	Business finance for SMEs	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/sme-finance.html
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15, 16, 17	Foreign currency risk and its management	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/forex.html
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15, 16, 17	Business angels	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f9/technical-articles/business-angels.html
15, 16, 17	CAPM: theory, advantages and disadvantages	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f9/technical-articles/CAPM-theory.html
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19	CBE resources	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/session-cbes/learning-support-for-session-cbes.html
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