

About Strategic Business Reporting (SBR)

The Strategic Business Reporting (SBR) exam requires you to demonstrate your ability to make strategic business reporting decisions. It tests your ability to apply concepts, theories and principles in real life scenarios within the corporate reporting environment.

Students are advised to complete the [Ethics and Professional Skills module \(EPSM\)](#) before attempting SBR.

Overview of SBR



Review the syllabus to get an overall feel for what's involved in studying for the exam, including learning outcomes.

How to approach your studies

Advice from the examining team

- The exam requires the application of your knowledge and understanding.
- Significantly more marks will be allocated to written answers than numerical answers.
- Your answers should be in sufficient depth as brief narrative answers are unlikely to meet the requirement of the question even though the numerical content may be correct.
- Some questions will require you to adopt a stakeholder/ investor focus when answering.

Read more in the [Examining team guidance](#).

CBE Practice Platform

- Become familiar with question types and the exam environment by attempting past, practice & mock exams.
- Self-mark your answers within the practice platform using the marking guides and sample answers available.

Link to study support resources

Access the SBR syllabus, technical articles & topic explainer videos, mock & debrief videos, the compass planning tool and additional support resources [HERE](#).

Subscribe to the official [ACCA student YouTube channel](#) for the latest videos to help you prepare for your exams.

About the exam

Exam format

SBR is a three-hour, 15-minute exam comprising four compulsory questions.

- **Section A** comprises two questions worth 30 and 20 marks each.
 - Question one contains a pre-formatted spreadsheet, which requires adjustments using the information provided in the question.
- **Section B** comprises two 25-mark questions.

Professional skills marks

The exam has four professional skills marks:

- Two in **Section A** (in relation to the ethics requirement in Q2), and
- Two in **Section B** (Q4 and more likely to be linked to investor focus style requirements).

See more guidance on [How to earn marks in SBR](#)

Most frequently used verbs in the SBR exam:



DISCUSS



EXPLAIN



ADVISE

- **DISCUSS** – Consider and debate in detail the pros & cons of an issue using arguments in favor or against.
- **EXPLAIN** – Make an idea clear. Show logically how a concept is developed & give the reason for an event.
- **ADVISE** – To offer guidance or relevant expertise to a recipient, allowing them to make a more informed decision.

Read [this article](#) for more about exam verbs.