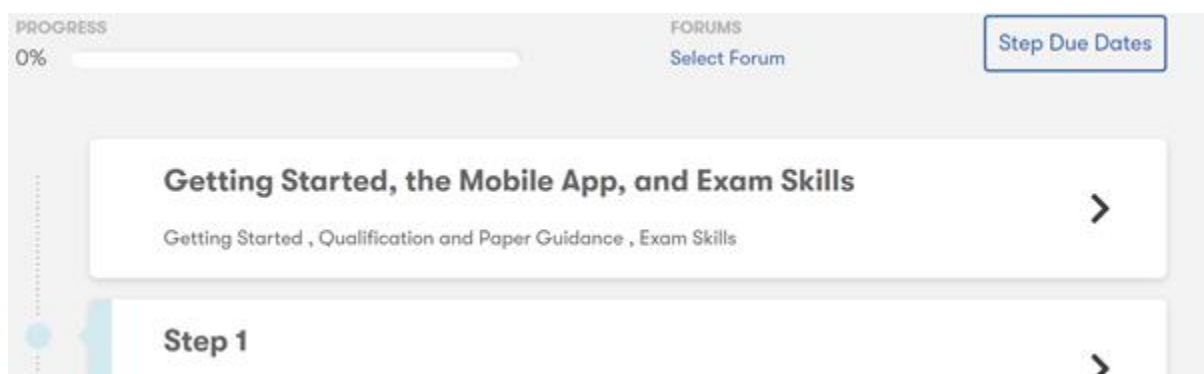


ACCA/FIA BT/FBT Online Classroom Study Guidance

Getting started

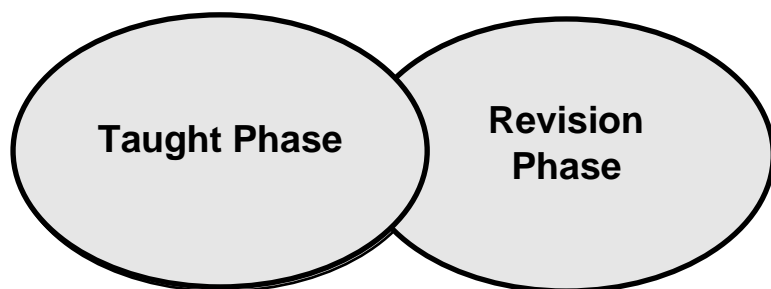
Welcome to your Online Classroom (OCR) taught phase course. If you are new to studying online, before you begin you may find it useful to access the 'Getting Started' guidance above step 1 in the Hub:



Forums

If you have a question at any point, you can post this to the online classroom forum for this paper, where a tutor will respond.

To access the forums, click the button just above the 'Getting Started' section, as shown in the screenshot above. Even if you don't have a question to ask, it is worth accessing the forum to review the questions asked by other students, as you may find the tutor responses helpful to you.



Taught Phase

The emphasis of this first stage is studying the syllabus and gaining the knowledge required to attempt exam questions. During this stage you will work through each chapter of the Business and Technology Workbook and steps 1-6 of the Achievement Ladder.

Revision Phase

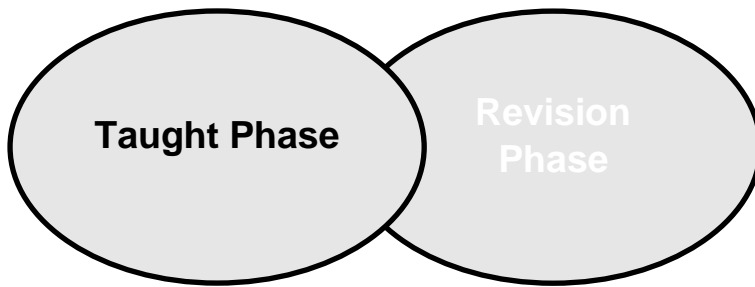
During this stage the emphasis is on practising exam-standard questions to learn how to apply your knowledge and develop your exam technique. The aim here is to bring all of your skills and knowledge together in a final mock exam.

The Hub contains all the information, documents and videos for your course. The different phases of your course are clearly identified in different steps so you can easily find them.

Before you begin the Taught Phase, please take some time looking at the information provided in the **Introduction** section, in particular:

- Watch the Introduction to FBT/BT video.
- Review the ACCA Support Resources and the ACCA Practice Experience Requirement (PER) Support

Taught Phase



This guidance will take you through the Taught Phase of your course. The emphasis of the Taught Phase is on gaining the knowledge and beginning to develop the skills in order to attempt exam questions. During this Phase you will work through the FBT/BT Workbook, using the online lectures to guide you. You will also work through Steps 1-6 of the Achievement Ladder. The Taught Phase is divided into 6 Achievement Ladder Steps, when you have covered all the chapters in that step, you should attempt the relevant Achievement Ladder Step.

Step 1

This guidance gives a total of approximately **7.2 hours of study*** for step 1 of the course.

**The timings given are approximate and include time to stop and review online lectures and to check your answers for any question practice. You may find that some study sessions take you more or less time than given here. Remember there is no such thing as a 'typical' student so these approximations are for guidance only.*

Chapter 1 – Business organisations and their stakeholders	Approx. 1.85 hours
<p>Key areas</p> <ul style="list-style-type: none">• Types and purposes of business organisations• Stakeholders and stakeholder conflict <p>This chapter lays the foundation for an understanding of what organisations are and how they are controlled. It covers the various types of organisation and the role of stakeholders and how they are managed.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p>	0.85 hours
<p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	1 hour

Chapter 2 – Business environment	Approx. 2.5 hours
<p>Key areas</p> <ul style="list-style-type: none"> • Elements of the business environment • PESTEL analysis • SWOT analysis • Value chain • Competitive forces <p>This chapter explains that organisations operate within the business environment. Businesses need to understand their environment so that they can maximise their potential competitive advantage.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>1.5 hours</p> <p>1 hour</p>

Chapter 3 – The legal framework	Approx. 1.85 hours
<p>Key areas</p> <ul style="list-style-type: none"> • Legal framework (including employment law, health and safety law, contract law and data protection law) <p>This chapter sets out some key laws that business leaders and accountants should understand and be able to apply to the organisations that they are involved in. These key areas are employment, health and safety, data protection and contract law.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>0.85 hours</p> <p>1 hour</p>

Skills Checkpoint 1 – Approaching objective test (OT) questions	Approx. 0.35 hours
<p>Watch the online lecture which explains the key types of OT questions that you will face in the exam and takes you through a good technique for dealing with them.</p>	

Achievement Ladder Step 1	Approx. 0.65 hours
<p>Now you are ready to take your first step towards exam success!</p> <p>Step 1 of the Achievement Ladder, like the other steps, is an opportunity to consolidate your knowledge and see how far you have come. You are then able to concentrate on any weaknesses before moving onto the next part of your studies.</p> <p>This Step online test, based on topics covered so far, is auto-marked. Make sure you work through the feedback very carefully, covering the questions you answered correctly as well as those you didn't. You will both reinforce and extend your understanding of the syllabus content if you do this.</p> <p>Estimated timings: attempting Step 1: 20 minutes, reviewing feedback carefully: 20 minutes.</p>	

Step 2

This guidance gives a total of approximately **10.45 hours of study**.

Chapter 4 – The macro-economic environment	Approx. 2.5 hours
<p>Key areas</p> <ul style="list-style-type: none">• Macro-economic factors <p>The chapter focusses on the macro-economic factors that affect business. These include government policies, fiscal policy, monetary policy, economic growth, the business cycle, inflation and unemployment.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p>	1.5 hours
<p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	1 hour

Chapter 5 – Micro-Economic Factors	Approx. 3 hours
<p>Key areas</p> <ul style="list-style-type: none">• Micro-economic factors <p>This chapter explains the concepts of the market, how it impacts on individuals and businesses and how it influences the decisions they make in respect of production and consumption.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p>	2 hours
<p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	1 hour

Chapter 6 – Business organisation structure	Approx. 1.6 hours
<p>Key areas</p> <ul style="list-style-type: none"> Types of organisational structure <p>This chapter introduces theory on how businesses organise themselves structurally. It explains some basic types of organisational structure as well as the concepts of flexibility, hierarchy, scalar chain and span of control.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>1.6 hours</p> <p>1 hour</p>

Chapter 7 – Organisational culture and committees	Approx. 1.8 hours
<p>Key areas</p> <ul style="list-style-type: none"> Organisational departments and functions Organisational culture Committees <p>This chapter builds on the previous chapter and focusses on the various departments and functions of a business. It also describes business culture and the role of committees.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>1.4 hours</p> <p>1 hour</p>

Skills Checkpoint 2 – Learning the models	Approx. 0.25 hours
<p>Watch the online lecture which provides you with techniques designed to help you remember and apply the various theories that you will study and be examined on.</p>	

Achievement Ladder Step 2	Approx. 1.3 hours
<p>Now you have covered Taught Phase – Part 2, you are ready to take your next step towards exam success.</p> <p>The Achievement Ladder Step 2 online test, based on topics covered so far, is auto-marked. Make sure you work through the feedback very carefully, covering the questions you answered correctly as well as those you didn't. You will both reinforce and extend your understanding of the syllabus content if you do this.</p> <p>Estimated timings: attempting Step 2: 40 minutes, reviewing feedback carefully: 40 minutes.</p>	

Step 3

This guidance gives a total of approximately **11.4 hours of study**.

Chapter 8 – Corporate Governance and Social Responsibility	Approx. 2.2 hours
<p>Key areas</p> <ul style="list-style-type: none">• Corporate governance (Including best practice)• Corporate social responsibility <p>This chapter introduces the concept of corporate governance which is important to all types of business organisation. It explains what corporate governance is and sets out examples of best practice. The chapter also talks about another important area for all businesses - corporate social responsibility.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>1.2 hours</p> <p>1 hour</p>

Chapter 9 – The role of accounting	Approx. 1.9 hours
<p>Key areas</p> <ul style="list-style-type: none">• Accounting function and systems <p>This chapter focusses on the role of the accounting function and the regulatory framework for financial accounting. It also explains the main financial and accounting systems.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>0.9 hours</p> <p>1 hour</p>

Chapter 10 – Control, Security and Audit	Approx. 3.4 hours
<p>Key areas</p> <ul style="list-style-type: none"> • Internal controls and Internal audit • External audit • Information system controls, risks and security • Fintech <p>This chapter covers a number of very important topics. It firstly considers the main elements of internal control systems that organisations operate. It also covers both internal and external audit as key parts of the control system and reporting of larger companies.</p> <p>Finally, the chapter looks at computerised information systems as well as their controls, issues of cyber security as well as Finetch.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>2.4 hours</p> <p>1 hour</p>

Chapter 11 - Identifying and Preventing Fraud	Approx. 2 hours
<p>Key areas</p> <ul style="list-style-type: none"> • Fraud and money laundering <p>This chapter considers the various types of fraud that an organisation may be prone to and which may have to be investigated by internal audit. It also explains how fraud is prevented and detected. Although there may be significant costs involved in implementing a good system of fraud prevention, the consequences of successful fraud may be very serious, both for the reputation of the organisation and the position of its directors. Money laundering is also a serious problem, but systems can be set up to help detect and prevent this.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>1 hour</p> <p>1 hour</p>

Skills Checkpoint 3 – Approaching corporate governance questions	Approx. 0.25 hours
<p>Watch the online lecture which aims to improve your approach to corporate governance questions. Students often struggle with questions involving corporate governance because they usually involve a scenario that you have to apply your knowledge to. The skills covered here are transferable and could be applied to a number of other topics as well as your future studies.</p>	

Achievement Ladder Step 3	Approx. 1.65 hours
<p>Now you have covered Taught Phase – Part 3, you are ready to take your next step towards exam success.</p> <p>The Achievement Ladder Step 3 online test, based on topics covered so far, is auto-marked. Make sure you work through the feedback very carefully, covering the questions you answered correctly as well as those you didn't. You will both reinforce and extend your understanding of the syllabus content if you do this.</p> <p>Estimated timings: attempting Step 3: 50 mins, reviewing feedback 50 mins.</p>	

Step 4

This guidance gives a total of approximately **10.6 hours of study**.

Chapter 12 – Leading and Managing	Approx. 2.25 hours
<p>Key areas</p> <ul style="list-style-type: none">• Leadership and management• Leadership theories <p>This chapter firstly deals with the issues of management and considers a variety of different theories that must be learnt. It then considers the difference between managers and leaders. When reading this chapter it is important to note the leadership style models, the difference between management and leadership as well as the difference between trait theories, style theories and contingency approaches.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p>	1.25 hours
<p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	1 hour

Chapter 13 – Recruitment and Selection	Approx. 2.1 hours
<p>Key areas</p> <ul style="list-style-type: none">• Recruitment• Selection methods• Discrimination and diversity <p>This chapter focusses on how an organisation replaces employees who leave or fills vacancies as they occur. Recruitment is the first stage where applicants are encouraged to apply for a role. Selection is the process where the successful candidate is chosen from those who have applied. Issues of discrimination and diversity apply to the recruitment and selection process as well as to those already employed by an organisation. The chapter covers these issues in detail.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p>	1.1 hours
<p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	1 hour

Chapter 14 – Individuals, Groups and Teams	Approx. 2.2 hours
<p>Key areas</p> <ul style="list-style-type: none"> Managing Individuals, groups and teams <p>This chapter considers the difference between individuals, groups and teams and how each should be managed. Groups and teams may appear to be similar but they form differently and for different purposes. We shall consider the different roles individuals may play in a team, how a team is built, as well as what makes a team successful.</p> <p>This chapter could be tested in all areas of the exam..</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>1.2 hours</p> <p>1 hour</p>

Chapter 15 – Motivating Individuals and Groups	Approx. 1.8 hours
<p>Key areas</p> <ul style="list-style-type: none"> Motivation and motivation theory Rewards and Incentives <p>The focus of this chapter is on how to get the best out of individuals and groups. To achieve this, motivation is crucial. There are a number of theories to learn which describe how people are motivated and these need to be learnt. The chapter also looks at how to reward and incentivise people to achieve the business' objectives.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	<p>0.8 hours</p> <p>1 hour</p>

Skills Checkpoint 4 – Approaching multi-task questions	Approx. 0.25 hours
<p>Watch the online lecture which takes you through this important skill. Section B of the exam contains multi-task questions that together are worth 24% of the total marks available in the exam. They require you to apply what you have learned to various scenarios that you will be given and therefore a good approach to taking them is needed if you are to pass.</p>	

Achievement Ladder Step 4	Approx. 2 hours
<p>Now you have covered Taught Phase – Part 4, you are ready to take your next step towards exam success!</p> <p>The Achievement Ladder Step 4 online test, based on topics covered so far, is auto-marked. Make sure you work through the feedback very carefully, covering the questions you answered correctly as well as those you didn't. You will both reinforce and extend your understanding of the syllabus content if you do this.</p> <p>Estimated timings: attempting Step 4: 60 minutes, reviewing feedback carefully: 60 minutes.</p>	

Step 5

This guidance gives a total of approximately **10.25 hours of study**.

Chapter 16 – Training and Development	Approx. 1.6 hours
<p>Key areas</p> <ul style="list-style-type: none">• Learning• Training methods• Development <p>This chapter covers the important areas of training and development. These are important because they enable employees to grow, acquire new skills and learn new ways of working. They also allow an organisation to use its human resources in different ways (such as producing new products and services). The chapter explains how people learn, some methods of training and development, as well as how to evaluate the success of training programmes.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	0.6 hours 1 hour

Chapter 17 – Performance Appraisal	Approx. 1.7 hours
<p>Key areas</p> <ul style="list-style-type: none">• Effective performance appraisal <p>This chapter looks at performance appraisal - how the contribution an employee makes towards the goals of an organisation can be assessed. It is important that this is done effectively because achieving and maintaining high levels of employee performance is crucial to the success of any organisation. The chapters covers the purpose of performance appraisal, the process of performance appraisal and the barriers that may prevent effective performance appraisal.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p> <p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	0.7 hours 1 hour

Chapter 18 – Personal Effectiveness and Communication	Approx. 2.25 hours
<p>Key areas</p> <ul style="list-style-type: none"> • Personal effectiveness • Personal development • Conflict and conflict resolution • Effective communication <p>This chapter looks at some personal skills that are relevant to employees in the workplace. They are also important to any aspiring accountant. Two key areas that the chapter looks at are communication and resolving conflict. It also looks at what personal effectiveness is and how personal development contributes to it.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p>	1.25 hours
<p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	1 hour

Chapter 19 – Ethical Considerations	Approx. 1.7 hours
<p>Key areas</p> <ul style="list-style-type: none"> • Ethical theory and organisational ethics • Professional bodies • ACCA Code of Ethics (Including the fundamental ethical principles) • Threats and safeguards <p>This final chapter considers what ethics is and its relevance to professional accountants. In this regard, the focus is on the ACCA's code of ethics. The chapter looks at the fundamental principles of the ethical code and the threats to these principles. The chapter also looks at ethics from an organisational point of view as well as the personal and professional qualities that are expected of accountants.</p> <p>This chapter could be tested in all areas of the exam.</p>	
<p>Online lecture</p> <p>Work through the online lecture and the relevant sections of the Workbook.</p>	0.7 hours
<p>Further reading, technical articles and question practice</p> <p>Attempt any 'essential reading' as specified within the chapter and read any recommended ACCA articles (if any) as specified at the end of the chapter. Also, attempt P&A questions in this step relevant to the chapter.</p>	1 hour

Skills Checkpoint 5 – Approaching ethics questions	Approx. 0.3 hours
<p>This checkpoint explains in more detail about ethical principles and values and how these might be examined. It also provides an approach for dealing with ethical questions. Students sometimes struggle with questions on ethical issues because they require judgment and the application of principles, rather than black and white rules, so it is important to understand how best to answer this type of question.</p>	

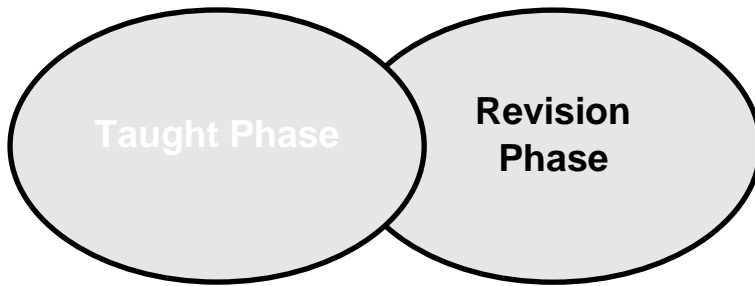
Achievement Ladder Step 5	Approx. 2.7 hours
<p>Now you have covered Taught Phase – Part 5, you are ready to take your next step towards exam success.</p> <p>The Achievement Ladder Step 5 online test, based on topics covered so far, is auto-marked. Make sure you work through the feedback very carefully, covering the questions you answered correctly as well as those you didn't. You will both reinforce and extend your understanding of the syllabus content if you do this.</p> <p>Estimated timings: attempting Step 5:80 minutes, reviewing feedback carefully:80 minutes.</p>	

Step 6

This guidance gives a total of approximately **4 hours of study**.

Achievement Ladder Step 6	Approx. 4 hours
<p>You have now reached the end of the Taught Phase of your learning and you are ready to take Step 6 of the Achievement Ladder.</p> <p>Step 6 contains 52 questions in the style of the real exam, covering the whole syllabus. It is worth 100 marks.</p> <p>This Step is auto-marked. Make sure you work through the feedback very carefully, covering the questions you answered correctly as well as those you didn't. You will both reinforce and extend your understanding of the syllabus content if you do this.</p> <p>Estimated timings: attempting Step 6: 120 minutes, reviewing feedback carefully: 120 minutes.</p>	

Revision Phase



This phase is all about taking the knowledge you gained in the taught phase and applying it to exam-standard questions. The emphasis here is very much on exam technique.

Consolidate your knowledge

As part of your Revision phase, revisit the material covered on the course. Use the online lectures to go over any technical areas you are less confident on. Use the revision summary lectures to help consolidate what you learned in each chapter of the workbook, and watch the online question debrief lectures. These are examples of questions relevant to each step of the achievement ladder that are debriefed to aid your understanding of the areas covered by each question.

Question practice

The most effective way of improving exam technique is through question practice. Before moving on to the Revision Phase, we recommend you start by ensuring you have attempted Steps 1 to 6 of the Achievement Ladder as well as the further question practice questions.

Make sure you have tackled most, if not all, of the questions in your Practice and Revision Kit.

There are also three mock exams in your Practice and Revision Kit which can be used to practise exam technique.

Final mock	Approx. 4 hours
<p>You will then be ready to take the Final Mock. Although you can complete this at home, it is strongly suggested you sit this to time and without your learning materials in order to practise exam technique.</p> <p>Once you have finished the exam you should carry out a self-review of your answers.</p> <p>Self-review questions:</p> <ul style="list-style-type: none">• Did you finish the exam? If not, why not?• Did you manage your time effectively so you didn't rush at the end?• Did you understand the question requirements?• Did you work through all of the answer options to eliminate any wrong answers if you were not sure which answer was correct?• Did you have enough technical knowledge of the various theories you have studied to apply in the scenario style questions?• Think about what you'd do differently if you sat the paper again.	
Estimated timings: attempting the final mock: 2 hours, reviewing the model answers carefully: 2 hours	