# Strategic Business Leader

Marking Insight

ACCA中国SBL资深教学顾问 Sdanvi SHI

## Webinar agenda

- 1. Analysis of requirements
- General comments on answers received Pre-Dec 2023 Mock
- 3. Pre-seen information
- Duration of the exam
- 5. Format of the exam





(a)Prepare a report for the CEO that critically evaluates the proposal received from the Ceelandian government that discusses the benefits and challenges of accepting the proposal for VTM and recommend the appropriate course of action.

(b)Draft a note to the CEO that discusses the ethical implications to VTM of agreeing to the conditions when accepting the proposal.

- (a) Prepare a briefing note that discusses why developing a detailed Business Case is essential for VTM before it implements the project of swappable batteries. Your discussion should focus on the benefits and essential contents of the business case document in relation to the swappable battery project.
- (b) Prepare briefing notes for the CFO that discuss the potential challenges and risks VTM may face in the implementation of the swapping battery project and subsequent operations. The CFO requires you to provide your views on the likelihood and impact of the risks identified.

- (a) Prepare a report, addressed to Mr. John Anderson recommending an appropriate integrated reporting framework for VTM. The report should include a discussion on the relevance of the data presented in the existing performance summary. The report should include suggestions on the KPIs that VTM should use to report on its performance under integrated reporting.
- (b) Prepare two presentation slides together with supporting notes for the CFO, which explain various governance committees VTM should form with a brief role of each committee and a plan for stakeholder engagement (only for the groups identified).



#### 2. General comments on answers received

- Unproper format (2.1)
- Misunderstanding the requirements(2.2)
- Incorrect knowledge(2.3)
- Insufficient analysis(2.4)
- Imbalanced answer (2.5)
- Poor professional skills (2.6)

(a)Prepare a report for the CEO that critically evaluates the proposal received from the Ceelandian government that discusses the benefits and challenges of accepting the proposal for VTM and recommend the appropriate course of action.

(b)Draft a note to the CEO that discusses the ethical implications to VTM of agreeing to the conditions when accepting the proposal.

To: CEO

From: Financial analyst Date: December 20X3

Evaluation of the benefits and challenges of accepting the proposal for VTM

#### 2.2 Misunderstanding the requirements

1(b)Draft a note to the CEO that discusses the ethical implications to VTM of agreeing to the conditions when accepting the proposal.

subject: ethical implications to VTM impacts on environment
There is enough awareness in Ceelandia about the importance of sustainable
growth. The regulation as to industry's impacts on environment might be stricter
than Corlandia. Then VTM might be committed to having better control over its
environmental impacts to deal with potential ethical issues.
stability of politice in Ceelandia

The current government has assumed power recently, the country has a history of frequent changes on the political front. The change of political front would bring about the change of regulations and impacts on government incentives and subsidy. Then compliance risk might increase and ethical issues would arise.

employment of skilled human resource

There is a strong presence of employee unions in Ceelandia, but the industrial relations have so far been smooth. VTM might establish a well relationship with local employee unions to achieve skilled human resource. Then additional expenditure might be paid to the employee unions. VTM might face ethical risks if the local employee unions is unsatisfied about VTM's behavior.

impacts on export of components

The existing manufacturers in Ceelandia focus mainly on export of various components. VTM might purchase the components from the existing manufacturers. Then the export of components would fall. The reduction of export would bring about dissatisfaction from government due to local financial condition might be influenced

#### 2.2 Misunderstanding the requirements

3(a) Prepare a report, addressed to Mr. John Anderson recommending an appropriate integrated reporting framework for VTM. The report should include a discussion on the relevance of the data presented in the existing performance summary. The report should include suggestions on the KPIs that VTM should use to report on its performance under integrated reporting.

## 2.3 incorrect knowledge

2(a) Prepare a briefing note that discusses why developing a detailed Business Case is essential for VTM before it implements the project of swappable batteries. Your discussion should focus on the benefits and essential contents of the business case document in relation to the swappable battery project.

#### 2.3 incorrect knowledge

3(a)Prepare a report, addressed to Mr. John Anderson recommending an appropriate integrated reporting framework for VTM. The report should include a discussion on the relevance of the data presented in the existing performance summary. The report should include suggestions on the KPIs that VTM should use to report on its performance under integrated reporting.

## 2.3 incorrect knowledge

3(b) Prepare two presentation slides together with supporting notes for the CFO, which explain various governance committees VTM should form with a brief role of each committee and a plan for stakeholder engagement (only for the groups identified).

## 2.4 Insufficient analysis

2(a) Prepare a briefing note that discusses why developing a detailed Business Case is essential for VTM before it implements the project of swappable batteries. Your discussion should focus on the benefits and essential contents of the business case document in relation to the swappable battery project.

#### contents

firstly, about the description of the current information.

secondly, in the business case, it will shows the cost and benefits of the project, including any assumptions and consideration of intangible costs and benefits.

thirdly, it will show any impact of the project on the organization in addition to the cost, such as changes in structure or recruitment of staff.

fourthly, it will include the risks, including an assessment of their significance and any action to be take into mitigate then.

#### 2.4 Insufficient analysis

3(b) Prepare two presentation slides together with supporting notes for the CFO, which explain various governance committees VTM should form with a brief role of each committee and a plan for stakeholder engagement (only for the groups identified).

Slide 2
roles of committees
governance committees
audit committee
nomination committee remuneration committee
risk committee
stakeholders' relationship committee

audit committee have work with oversee and control the environment of internal control, responsible for ensuring the financial reporting is accurate and monitor the risks of the company.

nomination committee have works refer to recommendation the executive directors to operate the company. and also can recommend the external auditors .

remuneration committee is responsible for set the remuneration of the executive directors and the remuneration of the directors should related with the performance.

risk committee is responsible for the identify, assess, and control the risks to a acceptable level.

stakeholders' relationship committee is responsible for speak as the stakeholders such as employees and small shareholders to protect their rights

## 2.4 Insufficient analysis

1(a)Prepare a report for the CEO that critically evaluates the proposal received from the Ceelandian government that discusses the benefits and challenges of accepting the proposal for VTM and recommend the appropriate course of action.

incentives from government

The current government is seeking the transformation of automotive sectors and certain incentives is promised. The tax relief and availability of land would help VTM to have better control over the operating costs in Ceelandia. These incentives might increase the profitability of the investment in Ceelandia.

- Say "why" as well as "what"
- Financial info is there for a reason(reasonable and correct)
- Use examples & assumptions (if possible)
- Conclude & Recommend (if required)

#### 2.5 Imbalanced answer

2(b) Prepare briefing notes for the CFO that discuss the potential challenges and risks VTM may face in the implementation of the swapping battery project and subsequent operations. The CFO requires you to provide your views on the likelihood and impact of the risks identified.

## 2.6 Poor professional skills

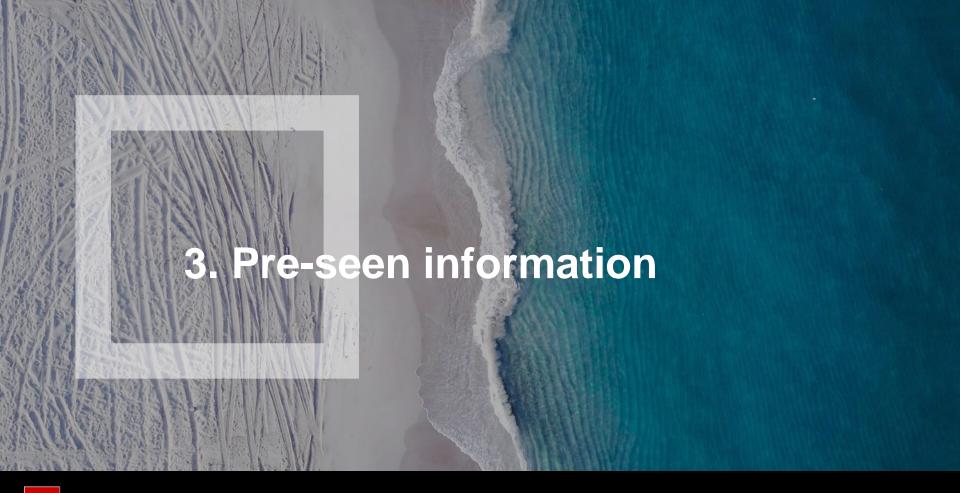
- All five professional skills will continue to be tested
- Worth 20 marks in total
- Be tested only once in every exam and will be worth four marks

## 2.6.1 Recap of professional skills marks (1/2)

- 1. Making the most important or crucial points
- Showing a clear understanding of the underlying issues and integrating knowledge
- 3. Only making relevant points
- 4. Not repeating points
- 5. Addressing the requirements as written

## 2.6.1 Recap of professional skills marks (2/2)

- Showing an ability to prioritise and make points in a logical and progressive way
- 7. Structuring and presenting the answer in a professional manner
- 8. Evidencing sound knowledge from underpinning exams
- Demonstrating professionalism



## 3.1 The aim of the pre-seen information

- Familiarity with the important contextual information
- Better understand and apply the further information that will be provided in the exhibits in the SBL exam
- Not signal areas of the syllabus or tasks to be assessed in the exam
- A copy of the pre-seen will be available

#### 3.2 Format of pre-seen information

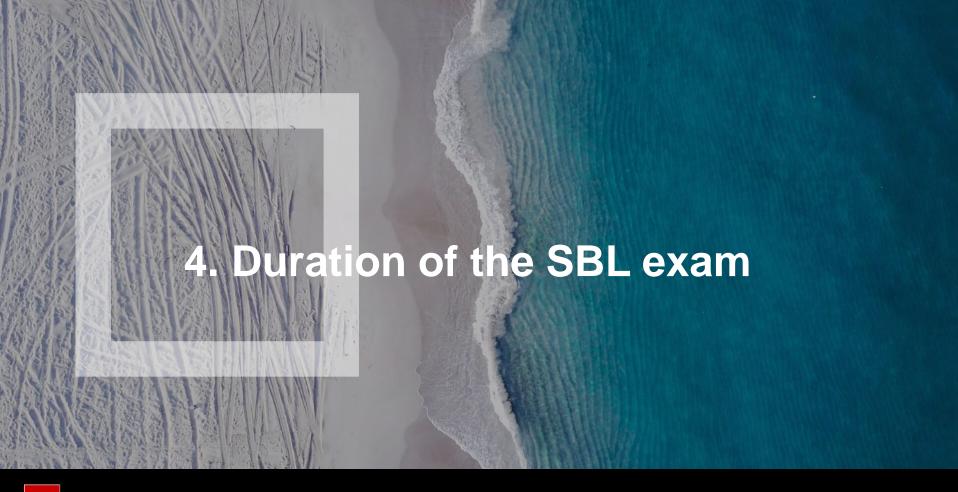
- The industry information
  - case study exam on an industry or sector of the economy
  - certain facts about the industry may be simplified
- The organisation information
  - ✓ how the organisation was formed;
  - its products/services, processes, suppliers and customers:
  - ✓ its ownership and governance;
  - ✓ selected financial data:
  - the future outlook, risks and challenges, developments and strategies etc

#### 3.3 Using the pre-seen

- Read
- May do some research
- Very familiar with the content of the pre-seen prior to the exam session

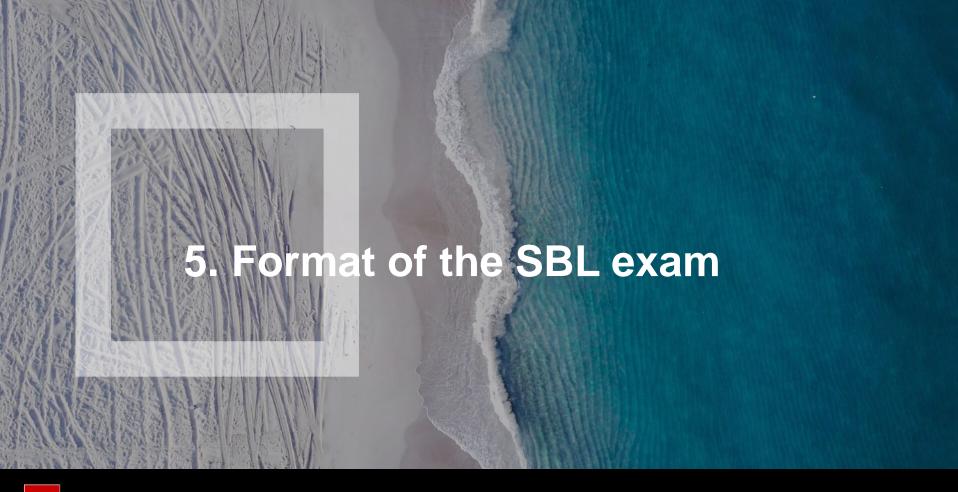
## 3.4 What to avoid doing with the pre-seen

- Avoid extensive additional research into the industry
- Avoid speculating on areas of the syllabus that will be examined based on the pre-seen
- Avoid using the pre-seen as the main source of material for answering the requirements. The exhibits provided on the exam day must be used.
- Avoid reading the pre-seen for the first time just before the exam session



#### 4. Duration of the SBL exam

3 hours and 15 minutes



#### 5.1 Exhibits

- further new information
- total number of exhibits will be significantly reduced
- memos, emails, briefing notes, interview extracts, web pages, financial reports etc

#### 5.2 Tasks

- Three compulsory tasks
- Each task having a varying number of parts and total marks

#### 5.3 Structure of tasks

- Each task (or part of the task requirement, where appropriate) will now be completed as a separate requirement in a separate response option or options.
- no longer be possible to view all tasks together as has been possible before

