

Strategic Business Leader (SBL)

2025.09-2026.06

高顿教育

GOLDEN EDUCATION

高顿ACCA 考纲解析白皮书

(战略科目)



ONLINE DELIVERY - PLATINUM



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高顿ACCA内部学员专用

SBL: Strategic Business Leader

(战略商业领袖) 2025.09 - 2025.06

请注意：自 2021 年 3 月考季起，中国大陆地区 P 阶段科目均改革为 CBE 机考

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1. 科目介绍

SBL《战略商业领袖》是ACCA于2018年9月考季首次引入的全新必修科目，取代了之前的P1《公司治理、风险管理及职业操守》和P3《商业分析》课程。

SBL科目帮助学员了解实际的商业环境，更加贴合现代商业和实务。

在SBL考试中，考生需要展现出一个有能力的管理者在指导和管理企业时所需要的知识和技能。这就要求考生能够灵活地应用在Applied Knowledge阶段(F阶段前3科)以及Applied Skills阶段(F阶段后6科)所学到的知识，并且能同时展现出优秀的职业技能(5 Professional skills)，真正弱化从理论向实务过渡的壁垒，在真实的商业世界里运筹帷幄。

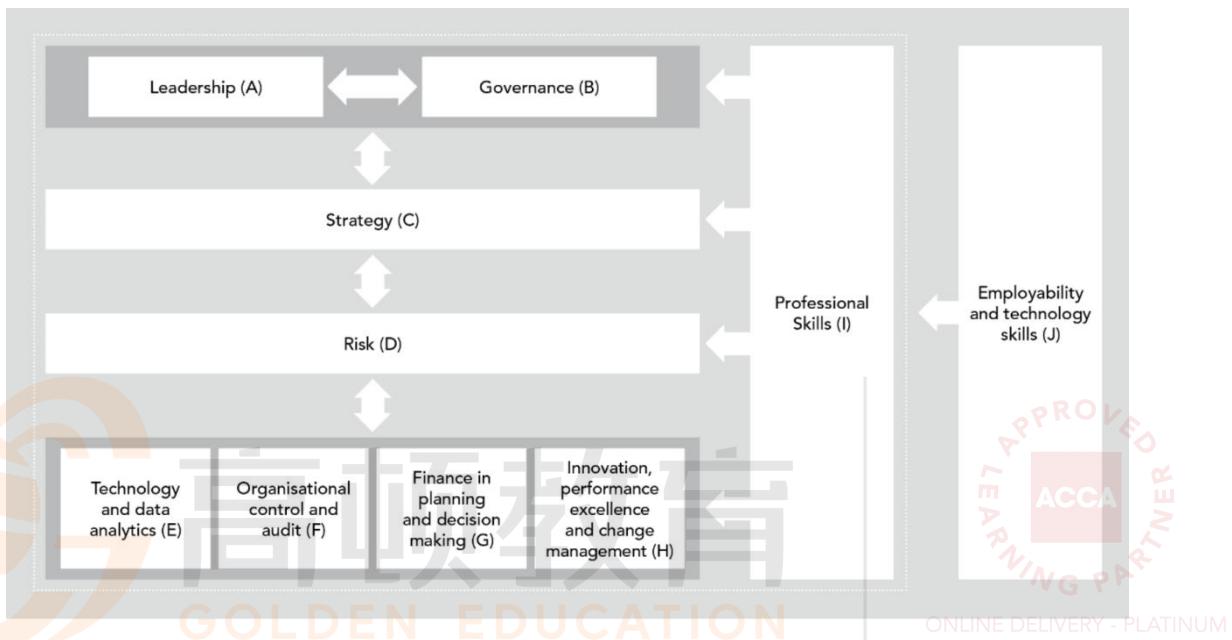
2. 近 3 年全球通过率

The Global Pass Rate of Strategic Business Leader (SBL)

Dec/22	Mar/23	Jun/23	Sep/23	Dec/23	Mar/24	Jun/24	Sep/24	Dec/24
49%	50%	51%	50%	52%	52%	52%	53%	51%

《战略商业领袖》近 3 年全球通过率，详细数据可登陆 ACCA 全球官网，输入“Pass rate”查询

3.Syllabus and Study Guide 考试大纲与科目知识结构



SBL 共包含 10 个相互关联的版块：

Part A Leadership 领导力

- ✓ 如何做到并应用优秀的领导力和较高的道德水平；
- ✓ 如何在企业中营造并促进积极向上的企业文化氛围；
- ✓ 如何在管理企业业绩表现和价值创造的同时，更好地实现企业整体目标。

Part B Governance 公司治理

- ✓ 如何评估并改善公司治理的有效性；
- ✓ 如何构建并促进董事会制度，使其对广大利益相关者负责；
- ✓ 如何认知并践行企业社会责任。

Part C Strategy 战略

- ✓ 如何对企业做战略定位，评估其在外部环境中的竞争位置；
- ✓ 如何分析企业内部资源的有效性；
- ✓ 如何做战略选择和规划。

Part D Risk 风险

- ✓ 如何分析并评估企业所面临的风险；
- ✓ 如何应对企业风险，并进行风险管理。

Part E Technology and Data analytics 科技与数据分析

- ✓ 企业应如何选择合适的信息科技与数据分析系统；
- ✓ 如何应用这些科技帮助企业识别机遇和挑战；
- ✓ 如何保证企业的 IT 系统能够在安全的环境下有效运作。

Part F Organisational control and audit 企业内控和审计

- ✓ 如何评估管理报告，内部控制和审计系统的有效性；
- ✓ 如何确保公司运营的合规性；
- ✓ 如何实现公司目标并确保公司资产的安全。

Part G Finance in planning and decision making 财务在计划和决策中的应用

- ✓ 如何将 Skills 阶段所学到的财务和管理知识应用到战略层面，战略计划，战略执行，和战略评估

Part H Enabling success and change management 推动成功和变革管理

- ✓ 如何应用创新以及破坏性技术斩获成功；
- ✓ 如何不断提升组织业绩；
- ✓ 如何有效地推动并管理变革。

后面两个版块并非单独考核，将结合以上 8 个知识版块一起体现

Part I Professional skills 职业技能

- ✓ C-Communication 沟通能力；
- ✓ Commercial acumen 商业敏锐度；
- ✓ A-Analysis 分析能力；
- ✓ S-Scepticism 职业质疑；
- ✓ E-Evaluation 评估能力

Part J Other employability and digital skills 就业能力和数字技术技能

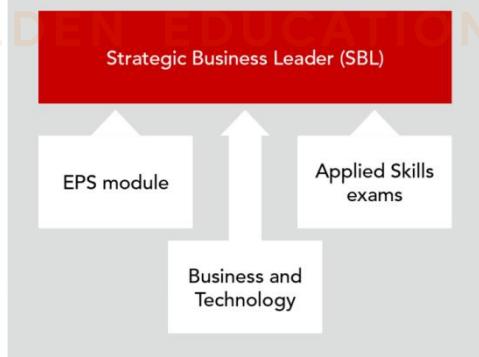
- ✓ 如何应用计算机技术有效地访问和操纵相关信息
- ✓ 如何使用适当的工具有效地呈现数据和信息

4. 新旧考纲的主要变化

最新版教学大纲较上年度有少量措辞修改。

1. Section B 的主标题改成对可持续发展的日益关注
2. Section H 的主标题改成确保项目管理与其他模块同样重要
3. Section B2c 从公共利益的治理和可持续性的角度解释社会责任的措辞更符合当下措辞。

5. 科目关联性



6. 考试形式

(1) 考试时间

考试时长：3 小时 15 分钟

以下领域需要全方位提升：

- ❖ 阅读速度
- ❖ 理解能力
- ❖ 书写速度
- ❖ 英语表达能力
- ❖ 时间规划能力



(2) 考试形式

- ❖ 自 2023 年 9 月考季起，SBL 考试会在考前两周左右发布 pre-seen 预看材料，考生可以提前熟悉考试案例背景及行业信息。

高顿为您提供 P 阶段各科目《机考操作指南》，帮助您更快适应 P 阶段机考模式

- ✓ 网课位置：高顿网校-自主学习阶段
- ✓ 面授位置：高顿网校-实景课包内



7. 考试题型及分值分配

考试题型	分值分配
1 道综合案例, pre-seen 篇幅约为 11 页 A4 纸, 考试篇幅约为 4 个 exhibits 信息。	专业知识点: 80 分 职业技能: 20 分 总分: 100 分 通过分数: 50 分
3 个话题 5-6 个小任务 (均为主观题, 要求学员能够切换不同的角色, 用不同的方式, 不同的口吻, 解决企业面临的不同的问题)	

a. 五大技能都会在考试中考到, 每个技能 4 分, 如:

(a) Write a letter to the chief executive which assesses his proposal to establish a strategy committee.

14 分为知识分

(14 marks)

Professional skills marks are available for demonstrating communication skills in clarifying the benefits of, and problems with, the proposal to the chief executive.

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(4 marks)

题目中会用斜体标注考察哪种技能!

4 分为技能分

b. 五大技能评分标准

每小问职业技能分值	完全没体现职业技能	一般	不错	完美
4	0	1.33	2.66	4

8. 使用官方机考平台的优点

- ✓ 了解该科目考试题型、分值分布
- ✓ 独立、限时模考, 提升答题感觉
- ✓ 模拟考试环境, 熟悉机考平台操作界面和各项功能键
- ✓ 交卷后可核对正确答案, 查漏补缺



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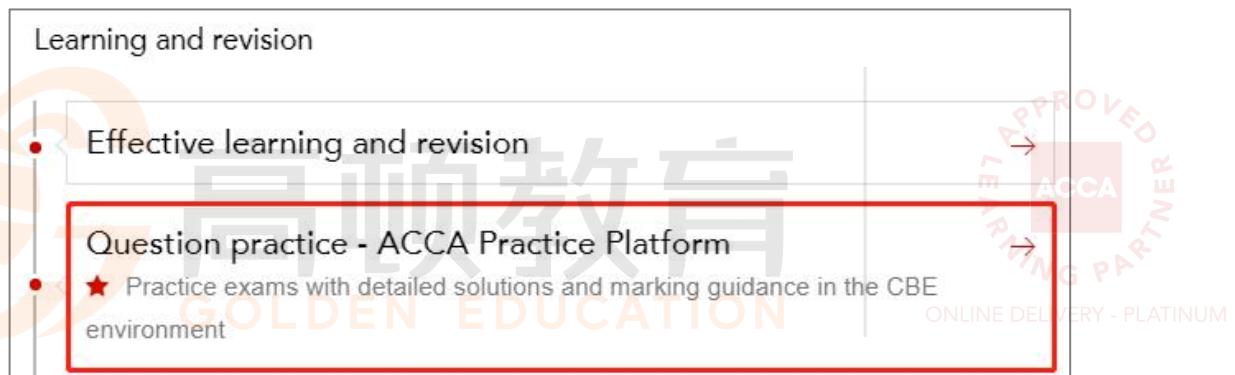
9. 使用官网机考练习平台操作说明

方法一：进入 ACCA Practice Platform 统一登录链接

<https://cbeptcn.accaglobal.com/>

方法二：从 ACCA 官网-各科目学习资源页面进入

第 1 步：选择 “Question practice - ACCA Practice Platform”

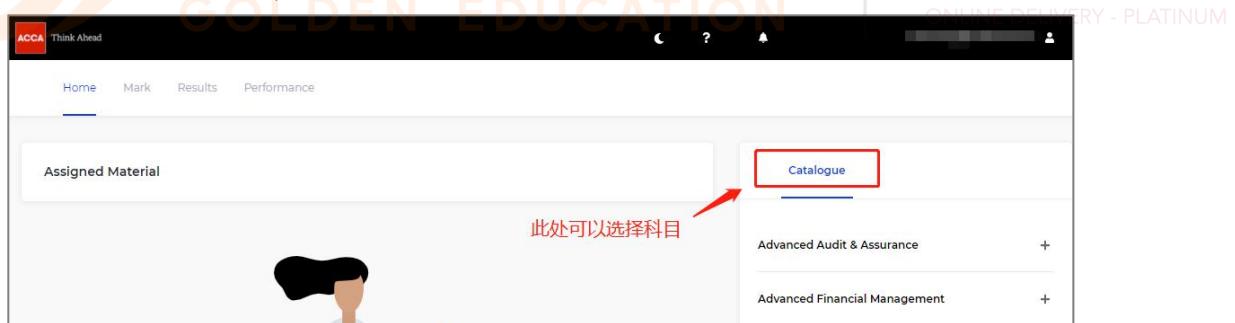


第 2 步：点击 “Log in to the Practice Platform”



第 3 步：输入您的 myACCA 账号和密码，完成登录

第 4 步：进入个人主界面，可选择科目和试卷



Strategic Business Leader

点击科目 SBL 右侧的“+”，即可选择试卷。

ACCA Official Resources

历年真题卷 Past exam library

历年真题卷

SBL December 2020 (20/21 syllabus) Assign

SBL March/June 2021 (20/21 syllabus) Assign

SBL March/June 2022 (21/22 syllabus) Assign

SBL September/December 2021 exam (21/22 syllabus) Assign

SBL September/December 2022 (22/23 syllabus) Unassign

Practice exams +

官方样卷 Specimen exams +

第 5 步：浏览器机考平台操作说明页，点击右下角“Next”开始做题

SBL March 19

ACCA Think Ahead

Introduction

A new exam structure and format has been introduced for Strategic Professional exams.

As this exam subject will move to computer-based exam format in March 2020, we have published a number of exams containing past paper exam content in the new computer based format. In March and June 2020, we will also publish the full past computer-based exams. For subsequent sessions, we will revert to our normal policy of publishing past exam content twice a year in June and December.

This exam contains past exam content and indicates how the live exam will be structured and assessed, the likely layout and style of the case study, and the range of response options that could be presented to you in the workspace for the case study.

You should use this exam to become familiar with the workspace and the features and functionality contained within the live exam.

The past content exam is reflective of the live exam experience but has some differences:

- The live exam will be timed, however there is no time limit in the past content exam.
- If you want to sit this exam in exam-style conditions you should answer the case study presented within a 4 hour time period.
- Once you have started this past content exam, you are able to leave at any time by closing the browser window. When you return, anything you have entered into the response options will be saved and you can continue sitting the exam.
- In the live exam your answers entered into the workspace response options will be expert-marked. At the end of this exam you should use the solution material provided to assess your performance.
- You will be able to access solution material at the end of this exam when using the Self-Marking resources which include a Marking Guide and Sample Answer for each question. If you wish to access these without completing the questions, click on **End Exam** on the Item Review Screen and navigate to the Marking tab on the Dashboard to Self-Mark.

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Next →

SBL March 19

Symbol Highlight Strikethrough Calculator Scratch Pad Close All Flag for Review 1 of 1

Exhibits

- 1. An Overview
- 2. Briefing notes for the consultant
- 3. Transcript of board meeting
- 4. An article from the Noria Herald
- 5. Comparative macroeconomic data
- 6. Exec summary of internal audit report
- 7. Financial investment appraisal

Tasks

- Task 1 (24 marks)
- Task 2a (10 marks)
- Task 2b (14 marks)
- Task 3 (16 marks)
- Task 4 (20 marks)
- Task 5 (16 marks)

This information should be used to answer the **tasks** within your chosen **response option(s)**.

Response Options

- Word Processor

APPROVED

第6步：完成试卷后提交，可进行自我阅卷和查看答案

* 建议从 ACCA Practice Platform 直接选择试卷进行作答，系统可进行保存，下一次可以继续练习。

如果你想之后再查看这些资料（答案/参考答案/评分指南），请先下载。

下载方式：（1）点击屏幕左侧的资料，无需选中；

Ref: 31502D-20201208

Previous 1 2 3 Next

Tick Marking mode

Question stem: Show

Strategic Professional - Options: AAA - INT Advanced Audit & Assurance - International (AAA - INT) September/December 2020 Sample Marking Scheme Marks

1. Audit risk evaluation

Up to 3 marks for each audit risk, (marks indicated otherwise). Marks may be awarded for other, relevant and appropriate responses. Marks will be deducted for irrelevant or inappropriate responses.

In addition, 1 mark for relevant notes which form part of the moderation of audit risk issues.

Marking considerations should be awarded 1 mark each (max 4 marks).

- New audit client (2 marks)
- Previous audit experience
- Component auditor
- Major financial statement disclosure
- Strategic risks
- Operational risks
- Revenue and profit levels
- Liquidity management
- Revenue recognition
- Financial instruments (material risk, corporate governance weakness, data corruption, financial statement implications) - max 3 marks

Maximum marks: 12

2. Audit procedures for segmental reporting

Up to 3 marks for each relevant audit procedure. Examples are provided below and marks will be awarded for other relevant points.

- Segments are reported up to the highest level of management to create the level of segmental information which is reported internally
- Segments are reported up to the level of the chief operating decision maker
- Issues with management by which aggregated information is reviewed by the chief operating decision maker
- Revenue level needs to be for segmental information as subject to regular review
- Disclosure of revenue and profit levels for each segment
- Other than a breakdown of the revenue in conflict that members have been appropriately educated between the segments
- Risk analysis procedures to determine risks to each segment and discuss unusual patterns with management
- The need to make trade from the individual provider or confirm that there are no relevant segmental issues

Maximum marks: 12

3. Auditor's responsibility to provide advice on social and environmental information

Up to 3 marks for each relevant point addressed.

- Self review checklist and fully justified
- Self review checklist and partially justified
- Self review checklist and fully justified
- Assumption management irreversibly identified and fully explained
- Assumption management irreversibly identified and partially explained
- Appropriate subjective reconciliation (1 mark each to max 3 marks)
- It may be prohibited by the publication of the Group
- It may be prohibited by the publication of the Group
- Level of relevance which may be required and why it provides this information to the audit committee

Maximum marks: 12

Exhibits

Briefing notes Spreadsheets

1. Partner's email
2. Background information
3. Selected financial information
4. Audit team meeting notes

Requirement

Requirement (50 marks)

Response Options

Briefing notes Spreadsheets

Roll Up Score: 0 / 100

Question Score:

Question Marking Guidelines Click here to see the guideline.

Question Sample Answer Click here to see the sample answer.

Respond to the instructions in the email from the audit engagement partner 0 - 46

Marker Free Text

APPROVED LEARNING ACCREDITED GOLDEN EDUCATION ONLINE DELIVERY

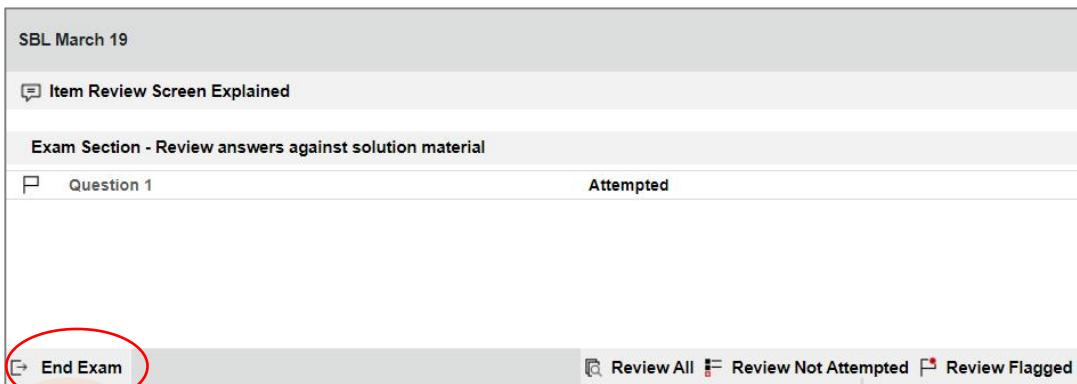
(2) 按下快捷键“Ctrl+P”，根据图中步骤，即可保存资料。



10. 如何查看正确答案？

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1、试卷完成后，点击“Next”，然后点击左下角“End Exam” - “Exit”，返回个人主界面



SBL March 19

Item Review Screen Explained

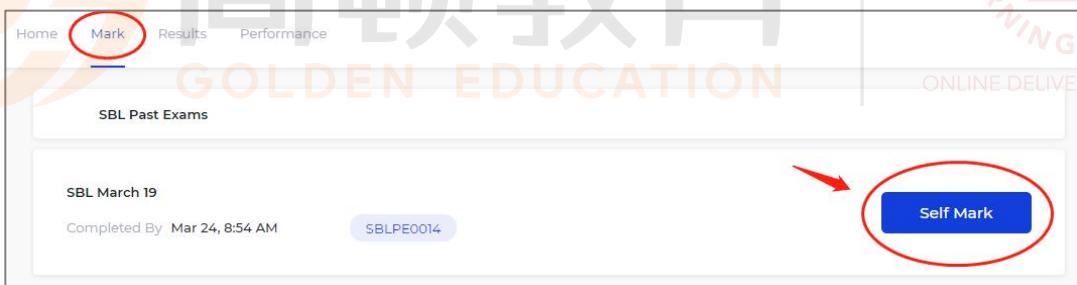
Exam Section - Review answers against solution material

Question 1	Attempted

End Exam

Review All Review Not Attempted Review Flagged

2、上方菜单栏点击“Mark”，选择对应试卷，点击“Self Mark”，即可核对正确答案



Home **Mark** Results Performance

SBL Past Exams

SBL March 19

Completed By Mar 24, 8:54 AM SBLPE0014

Self Mark

Question stem: Show

Marking guide
March/June 2019 Sample Marking Scheme

1 (a) Up to 2 marks for each well-developed aspect of general environmental analysis such as the issues are PEST or PESTLE, SWOT.
(Up to a maximum of 10 marks)

(b) Up to 2 marks for each major risk facing Smartwear assessed, including the following:
 • Operational risk
 • Strategic risk
 • Financial risk
 • Competition risk
 • Market risk
 (Up to a maximum of 10 marks)

(c) Up to 2 marks for each relevant mitigation to an assessed major risk facing Smartwear, such as those listed above.
 (Up to a maximum of 6 marks)
 (Up to a maximum of 10 marks in total)

← Exhibits →

1. An Overview 2. Briefing notes for the consultant 3. Transcript of board meeting 4. An article from the Noria Herald 5. Comparative macroeconomic data	Word Processor Slides Spreadsheet
--	---

hello hello hello hello

Marking

Roll Up Score: 0 / 100

Question Score:

Question Marking Guidelines
Click here to see the guideline.

Question Sample Answer
Click here to see the sample answer.

Task 1(a)

Add Description 0 - 10

Marker Free Text



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SBL 课程特有的部分

1. 考试之前需要的准备知识 (Pre-SBL technical skills) :

建议考生在学习 SBL 之前，先关注以下知识：

a. BT Business and Technology 《商业与技术》

建议：董事会的构成、企业组织结构，学员务必做好复习工作

b. MA Management Accounting 《管理会计》

建议：time series 时间序列分析、regression analysis 回归分析、variance analysis 差异分析，学员务必做好复习工作

c. PM Performance Management 《业绩管理》

建议：budgeting 预算方法、performance measurement 业绩评估、sensitivity analysis 敏感性分析、decision tree 决策树、平衡积分卡，学员务必做好复习工作

d. FR Financial Reporting 《财务报告》

建议：财报数据分析，学员务必做好复习工作

e. AA Audit and Assurance 《审计与鉴证》

建议：audit committee 审计委员会、internal audit 内审、审计风险，学员务必做好复习工作

f. FM Financial Management 《财务管理》

建议：methods of funding 融资方式、NPV、IRR、payback period，学员务必做好复习工作

2. 考试之前需要掌握的职业技能 (EPSM) :

EPSM (Ethics & Professional Skills Model) 道德与职业技能测试

EPSM 共九个单元 (units)，涉及商业环境中的重要职业技能，对学习并通过 SBL 课程有着非常大的支持性作用，强烈建议考生在通过 AS 阶段考试之后、学习 SBL 之前完成这个模块！官方数据显示，提前完成 EPSM 模块的学员在 SP 阶段的考试通过率比未完成 EPSM 模块的学员有明显差异。

考生可通过 MY ACCA 进入 EPSM 模块。

第一步：sign in MyACCA

Sign in to MyACCA

Insert your username and password below to access your secure personal MyACCA account.

Username

Password

Sign in to MyACCA

第二步：可以通过左边的 Dashboard 选择 My qualification

Dashboard

My qualification

Fees & transactions

Documents & downloads

My details



第三步：右边模块 Ethics，之前已经成为会员的，显示 Retake EPSM

Ethics

Your ethics module progress

Retake EPSM



You've completed the Ethics and Professional Skills module. But you can retake it at any time

Ethics modules syllabus guides

Rules and regulations

FiP module

第四步：强烈建议大家在开始 SP 阶段学习之前，先完成 EPSM 模块



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