

ACCA P2

The OpenTuition complete Study Programme



OpenTuition provides all the study resources you need to enable you to pass Paper P2 - all free of charge.

This short document details how to make use of OpenTuition and provides a study programme to make sure that you pass!

In this guide you will find:

The structure of the P2 exam

How to use the Study Programme

Detailed P2 Study Guide

What is Paper P2 and how is it examined?

For an explanation of the nature of the subject and how it is examined, first read our [P2 “Key to success” article](#).

The two key elements to success are:

Learning and ***Practice***

Learning:

We provide a complete free course of on-line lectures covering everything you need for the exam, together with free downloadable Lecture Notes to be used while watching the lectures. You should watch all of the lectures in the order given in the programme attached and work through the examples in the Lecture Notes as the tutor works through and explains them in the lectures.

Our tutors are all UK qualified accountants and have all been training accountancy students for over 30 years.

Practice:

It is vital to practice as many exam-standard questions as possible. For most of the chapters in the Lecture Notes there are listed on our Study Guide past exam questions to attempt.

You can find these questions either free of charge on the ACCA website



We provide a complete free course

(www.accaglobal.com) or in a Revision/Exam Kit purchased from one of the ACCA approved publishers. (To explain the coding used: “D10Q1” means Question 1 from the December 2010 exam. “J11Q2” means Question 2 from the June 2011 exam, and so on.) (For questions not listed on the ACCA website, you can usually find them by searching using Google.)

Please note that because, in Paper P2, exam questions often test more than one topic, it is important to work through our lectures in order. When there are no questions listed after a chapter, it is not because the topic is not important, but because the topic only forms part of questions - questions later in the guide will include these topics.

Additional resources

OpenTuition also provides additional resources - again, all free of charge - including the following:

- * A **Paper P2 forum** where you can ask for help from (and give help to) other students on anything to do with the exam.
- * A **Paper P2 Ask the Tutor forum** when you can get help directly from the tutor responsible for P2.

How to use the Study Programme

Work through each chapter of the Lectures Notes in the order listed, watching the lectures that are linked alongside the chapters.

Those chapters that do not have a lecture attached do not involve calculations and are for you to read yourself.

When you have completed chapters and watched all of the corresponding lectures, then attempt the past exam questions that are listed.

Again, many past questions test more than one topic – they are listed in the Study Guide after all topics have been covered in the lectures. It is therefore important that you work through the chapters in order.

Tick the check boxes as you work through the programme, and remember to ask in the Ask the Tutor Forum if you have any problems.



Tick the check boxes as you work through the programme

To find all the resources available for [Paper P2](#) visit [OpenTuition](#)

	Chapter in free Lecture Notes	Free lectures	Past exam questions to attempt	Lecture / Notes	Past exam questions
				Tick when complete	
1	Consolidations and simple groups	Simple groups - revision of F7 (part 1)			
		Simple groups - revision of F7 (part 2)		<input type="checkbox"/>	
		Simple groups - example 1		<input type="checkbox"/>	
		Simple groups - example 2		<input type="checkbox"/>	
		Simple groups - example 3		<input type="checkbox"/>	
		Simple groups - example 4		<input type="checkbox"/>	
2	Associate companies and joint ventures	Associate companies and joint ventures		<input type="checkbox"/>	
3	More complex group structures	More complex group structures example1		<input type="checkbox"/>	
		More complex group structures example2		<input type="checkbox"/>	
		More complex group structures example3		<input type="checkbox"/>	
		More complex group structures example4		<input type="checkbox"/>	
4	Changes in the composition of a group	Changes in the composition of a group - part 1		<input type="checkbox"/>	
		Changes in the composition of a group - part 2		<input type="checkbox"/>	
		Changes in the composition of a group - part 3		<input type="checkbox"/>	
		Changes in the composition of a group - part 4		<input type="checkbox"/>	
		Changes in the composition of a group - part 5	J15Q2; D14Q1; D12Q1; J12Q1; J11Q1;	<input type="checkbox"/>	<input type="checkbox"/>
5	The framework	The framework		<input type="checkbox"/>	
6	Non-current assets	Non-current assets - part 1		<input type="checkbox"/>	
		Non-current assets - part 2		<input type="checkbox"/>	
		Non-current assets - part 3	J15Q3; D14Q4; D14Q3; J13Q1; J13Q2; D12Q4; D11Q3; J09Q3	<input type="checkbox"/>	<input type="checkbox"/>
7	IAS 19 Employee benefits	Employee benefits part 1		<input type="checkbox"/>	
		Employee benefits part 2		<input type="checkbox"/>	
		Employee benefits part 3		<input type="checkbox"/>	
		Employee benefits part 4	D13Q1; D11Q1; J11Q1; J11Q3; D10Q1; J10Q1; J10Q2	<input type="checkbox"/>	<input type="checkbox"/>
8	Substance over form	Substance over form	J12Q1	<input type="checkbox"/>	<input type="checkbox"/>
9	IAS 17 Leases	Leases example 1		<input type="checkbox"/>	
		Leases example 2		<input type="checkbox"/>	
		Leases example 3	J14Q1; D13Q2; J13Q3; D12Q3; J10Q4;	<input type="checkbox"/>	<input type="checkbox"/>
10	IAS 37 Provisions and contingencies	Provisions and contingencies part 1		<input type="checkbox"/>	
		Provisions and contingencies part 2	J14Q3; J13Q1; D12Q3; J12Q2; J12Q4; J11Q2; D10Q3;	<input type="checkbox"/>	<input type="checkbox"/>
11	Environmental issues	Environmental issues		<input type="checkbox"/>	
12	IAS 12 Foreign currency matters	Foreign currency matters example 1		<input type="checkbox"/>	
		Foreign currency matters example 1 (part 1)		<input type="checkbox"/>	
		Foreign currency matters example 1 (part 2)	J14Q2; J11Q1	<input type="checkbox"/>	<input type="checkbox"/>
13	IAS 7 Cash flow	Cash flow part 1		<input type="checkbox"/>	
		Cash flow part 2 - examples 1 and 2		<input type="checkbox"/>	
		Cash flow example 3		<input type="checkbox"/>	
		Cash flow example 4	D13Q1; D10Q1;	<input type="checkbox"/>	<input type="checkbox"/>
14	IFRS 5 Non-current assets held for sale (ahfs) and discontinued operations	Non-current assets held for sale	D14Q1; D13Q2; J13Q3; D12Q1; D12Q4; J10Q2;	<input type="checkbox"/>	<input type="checkbox"/>
15	IFRS 8 Operating segments	Operating segments	J15Q3; J13Q2; D11Q1;	<input type="checkbox"/>	<input type="checkbox"/>
16	IAS 33 Earnings per share	Earnings per share part 1		<input type="checkbox"/>	
		Earnings per share part 2		<input type="checkbox"/>	
		Earnings per share part 3		<input type="checkbox"/>	
		Earnings per share part 4		<input type="checkbox"/>	
		Earnings per share part 5		<input type="checkbox"/>	
17	Reconstructions	Read the notes	D11Q2	<input type="checkbox"/>	<input type="checkbox"/>

18	IFRS 9 Financial instruments	Read the notes	J15Q1; D14Q2; D13Q3; J13Q4; J12Q1; J12Q3; D11Q1; J11Q4; D10Q3; J10Q1; J10Q3;	<input type="checkbox"/>	<input type="checkbox"/>
19	IFRS 2 Share based payment schemes	Read the notes	J15Q3; D14Q1; J14Q1; J12Q2; D10Q2; D10Q3;	<input type="checkbox"/>	<input type="checkbox"/>
20	Report writing and interpretation of financial statements	Read the notes		<input type="checkbox"/>	
21	IAS 1 Presentation of financial statements	Read the notes	J15Q4; J11Q3;	<input type="checkbox"/>	<input type="checkbox"/>
22	IAS 8 Accounting policies, changes in accounting estimates and errors	Read the notes	D13Q4; J11Q3;	<input type="checkbox"/>	<input type="checkbox"/>
23	IAS 24 Related parties (rps)	Read the notes	D14Q2; J11Q3; D10Q3;	<input type="checkbox"/>	<input type="checkbox"/>
24	IAS 34 Interim financial reporting - disclosures	Read the notes	J14Q3	<input type="checkbox"/>	<input type="checkbox"/>
25	IAS 40 Investment properties (ip)	Read the notes	D12Q3; J12Q3; D10Q1	<input type="checkbox"/>	<input type="checkbox"/>
25	IAS 12 Deferred tax (dt)	Read the notes	D12Q2; J10Q2;	<input type="checkbox"/>	<input type="checkbox"/>
27	IFRS 1 First time adoption of IFRS	Read the notes	J11Q2;	<input type="checkbox"/>	<input type="checkbox"/>
28	Management commentary	Read the notes		<input type="checkbox"/>	
29	Small and medium (sized) entities - SME's	Read the notes	D10Q4;	<input type="checkbox"/>	<input type="checkbox"/>
30	Integrated reporting	Read the notes	J15Q4	<input type="checkbox"/>	<input type="checkbox"/>
31	Agriculture	Read the notes		<input type="checkbox"/>	
32	IFRS 15 REVENUE	Read the notes		<input type="checkbox"/>	