

**THE BEST  
TECHNIQUES OF  
PASSING ACCA  
COMPUTER BASED  
AND PAPER BASED  
EXAMS**

Бизнес Образовательный Альянс

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## **Seminar object:**

**To maximize student chances of passing ACCA exams. In this section we simply show you what to do during your revision, and how to increase your prospects of passing your exams when you take them.**

**COMPUTER  
BASED EXAMS**

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## **How does it work?**

**The exams are conducted at centers which are licensed by ACCA.**

**Centers register students for the computer based exams via ACCA's online administration system.**

**They download exams for each student, the exams are then set offline and results uploaded to the ACCA server upon completion of the exams.**

**The centre will require the following personal information :**

- **your ACCA student registration number**
- **date of birth (in day, month, year format)**
- **full name and address**

**In the absence of your ACCA registration card, you must instead provide a valid and official, form of photographic identification, e.g. passport.**

**The CBE centre will also require you to pay a fee directly to them to cover the administration, invigilation and exam fee costs. CBE fees at Business Education Alliance are 640 UAH for each of exams.**

## **What can you expect?**

**You will be given a time and date for the exam by the center's examination coordinator.**

**On the day of the exam, you will be provided with a workstation where you will attempt the exam.**

**Workstations have to conform to standards and specifications lay down by ACCA.**

**An invigilator will be on hand to assist you with any queries you may have at the time of sitting the exam.**

## **What about the exam itself?**

**For all exams you will be given:**

- paper to do your rough workings;**
- instructions showing you how to navigate through the exam screens.**

**If you are sitting F2 – Management Accounting , you will be provided with a formulae sheet.**

**Prior to the exam start time the invigilator will read instructions to you. You will then be required to start the exam software which will prompt you to input your ACCA registration number and date of birth, to provide access to your exam.**

## **CBE question types**

- **Multiple choice (MCQ) (two marks) – where you are required to choose one answer from four options by clicking on the appropriate ‘radio button’**
- **Multiple choice (MCQ) (one mark) – where you are required to choose one answer from either two or three options by clicking on the appropriate ‘radio button’**
- **Multiple response (two marks) – where you are required to select more than one response from the options provided by clicking the appropriate tick boxes (typically choose two options from four)**

- **Multiple response (one mark) – where you are required to select more than one response from the options provided by clicking the appropriate tick boxes (typically choose two options from three)**
- **Multiple response matching (two marks) – where you are required to indicate a response to a number of related question parts by choosing one option each from a number of drop-down menus**
- **Number entry (two marks) – where you are required to key in numerical responses to a question on your screen.**

## **Exam format**

### **ACCA Qualification (F1–F3)**

#### **Each exam:**

- **is of two hours' duration**
- **contains 50 questions (40 two-mark questions and 10 one-mark questions)**
- **is out of 90 marks with a pass mark of 50%**

## **Answering questions**

- **To move to the next question, you click on the 'Forward' button at the left hand side of the screen using the mouse.**
- **To move to the previous question, you click on the 'Back' button at the left hand side of the screen using the mouse.**
- **You can also move to any specific question by selecting the question number in the list in the left hand column and then clicking the 'Go' button.**

- **All unanswered questions are marked with an asterisk.**
- **To finish, you click on the 'Exit' button using the mouse. You will be prompted to verify this action.**
- **The instructions provided on the exam day will explain these steps in detail.**

**CBE demo**

## **At the end of the exam**

**The % mark which you have achieved will be shown on screen together with confirmation of whether your attempt at the exam has been successful.**

**Print two copies of the provisional result notification when instructed to do so. Please retain one copy and leave the other with the invigilator.**

**Your rough workings booklet and all instructions remain the property of ACCA, and will be collected by the invigilator and will not be returned to you.**

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## **Plan your revision**

**At the start of your revision period draw up a timetable to plan how long you will spend on each subject and how you will revise each area.**

## **Practise Practise Practise**

**The more exam-standard questions you do, the more likely you are to pass the exam.**

**Practicing full questions will mean that you'll get used to the time pressure of the exam. When the time is up, you should note where you've got to and then try to complete the question, giving yourself practice at everything the question tests.**

## **Revising enough**

**Make sure that your revision covers the breadth of the syllabus, as all topics could be examined in a compulsory question.**

**However it is true that some topics are key - they are likely to appear often or are a particular interest of the examiner.**

**Make sure you also know the basics - the fundamental calculations, proformas and report layouts.**

## **Deal with your difficulties**

**Difficult areas are topics you find dull and pointless, or subjects that you found problematic when you were studying them.**

**You mustn't become negative about these topics**

## **Learn from your mistakes**

**Always read the Top tips guidance in the answers; it's there to help you. Look at Easy marks to see how you could have quickly gained credit on the questions that you've done.**

**Aim to learn at least one new point from each question you attempt, a technical point perhaps or a point on style or approach.**

## **Read the examiners' guidance**

**Examiner's comments often provide clues to future questions, as many examiners will test areas that are likely to cause students problems.**

**ACCA's website also contains articles by examiners which you must read, as they may form the basis of questions on any paper after they've been published.**

## **Complete all three mock exams**

**You should attempt the Mock exams to gain experience of selecting questions, managing your time and producing answers.**

## **How NOT to revise**

- **Revise selectively**
- **Spend all the revision period reading Audit the answers**
- **Practise some types of question, but not others**
- **Get bogged down**
- **Overdo studying**

**THE RULES  
TO CONDUCT  
AT THE EXAM**

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## **Rule #1. Time management**

**There is 100 marks to win and 180 minutes to win them. So a candidate has 1,8 minutes to earn one mark.**

**If a question has 10 marks – it means – you have 18 minutes to do it, if a question has 25 marks – it means you have 45 minutes to do it and not one minute more.**

**The reason for this rule is that you gain most mark at the beginning of the answer – you write sensible things and answer the question.**

## **Rule #2. Love your marker and the marker will love you back**

- 1) Try the best of your handwriting**
- 2) Do not invade the margins – they belong to the marker**
- 3) Start new question from a new page**
- 4) Do not mix questions (answer to Q2, then to Q3 and then to Q2 again because you just remembered something...)**
- 5) Clearly distinguish between the answer and the workings.**

## **Rule #3. Ink black – spaces white**

**Write with a black ink – it is easiest to read. Green is terrible to read so even though it is a color of hope – do not use it.**

**Leave a lot of empty lines – they make the work look clearer – every time you start a new thought – start a new paragraph which is separated from the other ones with one or two empty lines.**

## **Rule #4. Do proper workings**

**When doing the workings – try to use the structures that you were taught during the course.**

**There are 2 advantages of this:**

- 1) the structure of workings shown during the course is the quickest to prepare – it is a product of thought of the training providers, and**
- 2) markers know these workings and thus it makes it faster for them to mark it.**

## **Rule #5. Answer the question!**

**Before you read the question – read the requirement – disaggregate the requirement into part .**

**Read the requirement a couple of times when you write the answer so that you are sure that you write what the examiner wants from you and not what you think is right.**

**Underline key phrases that relate to the question being asked – it makes it easier to mark.**

## **Rule #6. You don't know it – skip it**

**If in the course of doing the question you get to a complication you cannot solve (eg. A complication in consolidation question or accounts preparation question), just skip it – do the whole question as if this complication never existed.**

**You will lose some marks for not dealing with this particular complication but you will win all the other marks from the question.**

## **Rule #7. It does not matter whether it balances**

**If at the end of the day your balance sheet or consolidated balance sheet does not balance or your cash flow statement does not work – it is not the end of the world.**

**During the exam you are assessed whether you have the potential to be the best accountant in the world – not the quickest.**

## **Rule #8. Most answers are hidden in the questions**

**Examiners want you to pass. So in most written type questions they will give you all the information you need to write a sensible answer.**

**Therefore you must read the question in detail – do not lose any information that was given by the examiner to help you answer correctly.**

## **Rule #9. Avoid BAD bullet points.**

**There are good bullet points and bad bullet points.**

**Good bullet points are just a tool for creating the structure of your answer – after the bullet point – there is a full explanation of your thought, a full paragraph with full sentences, separated by a blank line from next paragraph.**

**Bad bullet points are numerated lists – situations where when the requirement was “explain” or “discuss”, you just gave a bullet point and one word – for this you do not get any marks.**

## **Rule #10. Make use of easy numbers**

**Easy numbers are those that can be taken directly from the question and put into the answer. They appear in all consolidation questions and all accounts preparation questions.**

**In those questions you should first prepare a pro-forma of your answer (like a template of your balance sheet or income statement) and then first fill it with easy numbers before you start doing some workings.**

## **Rule #11. Do not cannibalise.**

**Often there will be part a and part b of the question.**

**It is important that in part a you only answer to the requirement from part a and do not eat up your answer from part b.**

**If you write the same thing in both places you will get marks only once.**

## **Rule #12. Take a course**

**The courses are there to help you manage your preparation time. When you are alone with all this material you do not know what to focus on or how to approach certain complex topics or how to solve questions effectively.**

**Nobody says you cannot do it all by yourself, but for sure you will not be able to learn all this in such a short time.**

## **Rule #13. Prepare at home**

**Course is not everything. Based on what you learn you need to practice.**

**So after a sound studying of theory – you should approach questions at home and try to do in the allocated time using the techniques practiced during the course.**

**ADDITIONAL  
RULES FOR  
COMPUTER BASED  
EXAMS**

**Rule #14. Do not spend too much  
time on a question**

**If you see you do not really know  
how to do it, move to the next one. You  
will come back to this question at the  
end of the exam.**

## **Rule #15. Do not leave any questions unanswered**

**At the end of the exam – come up with some solutions for all unanswered questions – there are no negative marks – so you may guess and there is a chance you will get it right.**

**GOOD LUCK!**

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