
Atlantic School of Chartered
Accountancy

**Pre-Professional Examination
Process,
Procedures, Rules,
and
Techniques**

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Welcome to The Atlantic School of Chartered Accountancy!

Our education program, combined with the practical experience you obtain in your working environment is designed to prepare you for your professional career. The Uniform Evaluation (UFE), at the end of your program, attempts "to ascertain whether candidates possess the core skills and core knowledge necessary for careers as professional accountants, and, in particular, the skills and knowledge deemed essential to the practice of public accountancy".

The Board of Evaluators of the Canadian Institute of Chartered Accountants further clarifies that the UFE looks for you to demonstrate your ability to apply knowledge and analytical skills; to identify, define and rank problems even when not explicitly directed to them; address problems in an integrative manner; evaluate alternatives and propose practical solutions that respond to users' needs; exercise professional judgement; and communicate clearly and effectively.

The School's program is made up of three groups of undergraduate-level courses and a post-graduate professional program. These courses are designed to provide you with core subject matter knowledge and, along with your practical work experience, the skills and abilities necessary to practice as a professional chartered accountant. Group I is made up of core courses required before admittance to the program. As you progress from the lower level groups to the higher levels, the School's expectations become closer and closer to those of the CICA Board of Evaluators and the UFE.

The School's evaluations are designed to test your knowledge and abilities in particular subject areas. You have the best chance of showing what you know and where you stand if you possess good examination writing skills. Therefore, the following notes provide you with information about the School's evaluation process in the pre-professional courses. You will receive additional information and direction with respect to the integrative simulations employed in our professional program at a later date.

We hope you find this information useful.

J. D. Trainor, FCA
Executive Director
Atlantic School of Chartered Accountancy

THE EVALUATION PROCESS – Pre professional

Students are evaluated in each course on the basis of their performance on the course evaluations. The evaluations are designed to be representative of the knowledge and skills identified as being the objectives of the course, and a grade of 60% is required for a pass standing.

Some courses will have two course evaluations to test the extent of students' mastery of the material while others will have only one. In general, courses roughly equivalent to a half credit at university have one evaluation and those similar to a full credit have two.

Where there is more than one evaluation, material tested on the first one will not be re-examined directly on the second.

Course evaluations are generally three or four hours in length.

The evaluations are set and detailed marking keys developed by the course instructors or coordinators. These individuals also generally oversee the marking process.

Once the marking is completed all papers of those students falling in a given range just below the passing grade are subject to a borderline review. In effect, this is a second marking against the key and an arithmetic check to ensure all marks have been added correctly.

The mark release date for each course is established well in advance of the course and communicated to students and firms. No marks are available before this date, which is usually four to six weeks after the last course evaluation.

Students are given their grades on each evaluation as well as other descriptive statistics on the overall results.

Students scoring between 40% and 59% in a Group III course are eligible to write a supplemental and these are administered in the same way as regular course evaluations. There are no supplementary privileges for Group II courses.

Students who score less than 60% on a course may appeal their grade. The appeal process involves having an independent marker read the paper(s). Because of the care that is taken before the grades are released, few appeals are successful.

Apart from the course evaluations, considerable feedback is provided to students as they proceed through each module. Course objectives are identified, copies of prior exams and solutions are provided, and assignments and/or other tests are given and solutions reviewed.

Evaluation Rules

1. – No candidate will be admitted to the writing centre after the evaluation has been in progress for one hour from start time.
 - No candidate shall leave the writing centre during the allotted time without the permission of the invigilator, and no one will be permitted to leave during the **last 15 minutes** of the evaluation period.
2. – Each candidate will receive a Candidate number card and envelope. He/she must complete the information as directed on the card, detach and retain the stub, insert the remainder in the envelope and place it on the corner of the desk for pick-up by the invigilator. (A separate number is to be used for each evaluation.)
 - The candidate number, as per this card, **must** be written (i) on the upper right corner of each sheet on the answer pages and (ii) in the space provided on the upper right corner of the envelope in which the answers are enclosed. You must arrange your answers in the order of the questions as set, and place them without folding in the envelope provided. Your name or other distinguishing mark must not appear on any of the answer sheets or envelopes.
3. – Answers must be numbered to relate to the question number. Start each question on a **new sheet** and write on one side of the paper only. Answers and working papers may be written in pencil, provided they are legible. A hard pencil should not be used.
 - If for any reason a question is not answered, a notation to that effect **must** be made on a separate sheet and enclosed with the answer sheets.
4. – Books, papers or other materials are prohibited except as notified prior to the evaluation. Where the Income Tax Act is permitted to be used during an evaluation, you may use tabs with section numbers only in your Act and you may also highlight and/or underline areas you feel are important. However, you are not permitted to include notations of any kind. You cannot include any marginal or other notes, definitions or items of that nature; nor are you permitted to include any inserts in your Act.
5. – Candidates are not permitted to ask questions of the invigilator except in cases of apparent errors in the paper and no explanation whatever shall be given by the invigilator as to the meaning and purpose of the questions set. If there is a clear cut error, the invigilator shall bring this to the attention of all candidates in the room.
6. – Small, noiseless battery operated calculators are permitted providing they do not have any alphabetic storage capability. It is the responsibility of the student to have a spare battery in the event it may be required.
7. – Candidates guilty of any dishonest practice such as: (i) making use of books, papers or memoranda not permitted; (ii) speaking or communicating with other candidates; (iii) exposing written papers to the view of candidates, etc., shall be subject to dismissal from the evaluation room and refusal to have their papers accepted.
8. – At the end of the allotted time, candidates are to stop writing. Candidates shall hand in their papers **no later than 5 minutes** after the end of the allotted time. The invigilator may refuse to accept the paper of any candidate who fails to observe this limit. The 5 minutes allows the candidate time to organize his/her pages and submit them to the invigilator in accordance with the instructions on the front of the evaluation papers.
9. – At the conclusion of the evaluation, candidates are to submit their envelopes **and return the printed evaluation** to the invigilator and leave the room in an orderly fashion.

**A PLEA OF ACCIDENT OR FORGETFULNESS SHALL NOT BE RECEIVED UNDER ANY CIRCUMSTANCES
IN THE CASE OF ANY BREACH OF THE RULES.**

EXAM WRITING TECHNIQUES

Introduction

How efficient an exam writer are you?

Would you like to increase your scores on examinations by 5% to 15% without knowing any additional technical material?

Do you know that the difference between getting a 55% and getting a 60% on a 3 hour exam is picking up one additional mark every 36 minutes? every 48 minutes on a 4 hour exam?

Picking up those incremental marks is relatively easy if you have or can develop good exam writing skills - no additional knowledge necessary (although the latter is very helpful!) - but just by knowing how to approach, read, interpret, organize and manage your time once you are faced with the exam itself. Good exam writing skills allow you to get down on paper the best answer you can develop within the constraints of a given base of technical knowledge and abilities and a given amount of time.

It is not unusual to hear students who are looking at a solution or marking key to an exam say:

I knew that...but I didn't write it down.

I got sidetracked and went off on a tangent instead of sticking to the question at hand.

I misinterpreted what was being asked.

I wrote pages on that, but only got a few marks out of it.

I ran out of time.

I made a mistake early in the question and didn't have time to correct it.

I didn't know they wanted both advantages and disadvantages, therefore I lost half the value of the question.

The answer I gave was wrong because I pushed a wrong number on my calculator - so I lost all the marks assigned to that question.

My writing is so bad they can't read it, so I lose marks.

I put down everything I knew about the issue raised in the question, but only got a few marks.

But we haven't seen that kind of question before...

I didn't have time.

I didn't know what they wanted.

These are familiar statements, and ones which indicate that the development of good exam writing techniques has a fast payback.

Read the following carefully, have the confidence to apply some of the techniques where you feel you have a weakness, and look for a 5% - 15% improvement in what your exam scores would otherwise have been. It works! Guaranteed.

Strategic Planning

Just as you would not start out on a trip without having some idea of how you were going to travel and what route you would take, you should not start into an examination without an overall strategy on how you expect to get to the end of the paper. As the exam period itself is usually a high pressure situation, it makes sense to have thought out, in advance, how you would respond to various situations that might arise. For example:

Free time

As you only get 5 minutes after the examination is over, and you don't want to waste valuable time during the examination itself, put those few minutes before the exam starts to good use by writing your candidate number on all blank pieces of paper you will be using.

Where do I start?

Quickly review the entire paper to get a "feel" for it - the types of question, level of difficulty and general coverage.

Where you go from here is a matter of personal choice. The more common approach, the method recommended by most people who advise students on writing exams, is to choose an easy or more familiar question where you feel you can do well. This approach tends to get you off to a good start and is a confidence booster. You may also be able to pick up a bit of time right at the beginning this way, leaving a little extra time for later questions that you might have to struggle with. Continue with the next easiest question until the paper is completed.

The other approach is to start with question 1 and work your way systematically through questions 2, 3, 4, etc. until you have finished the paper. Since you have to answer all the questions, you might as well start at the beginning and work your way through. This approach saves some time in that you don't have to decide each time which of several questions you think you can perform best on, and keeps you from jumping around too much from question to question.

Which approach you choose isn't as important as knowing what you are going to do once you get the exam. Having decided this and other strategies in advance, you have a plan in place and, therefore, can be more confident.

A blank out

Your mind goes blank, what do you do?

Hopefully, this will never happen to you, but you should know how to handle this situation should it arise. The best solution: take five! Tell the invigilator what has happened and ask for permission to go out in the hall for a few minutes - to do deep knee bends, jumping jacks, deep breathing, whatever will clear your mind from the problem at hand. When you have relaxed a little, then go back into the examination. This gives you a fresh start and a much better chance of coping with a particular question than if you continue to sit in the exam, getting more and more agitated and despondent.

(b), but not (a)

A two part question; (a) and (b). You either don't know or can't get the answer to (a), and (b) depends on (a). Do you have to lose all point value?

The thing to remember is that marks are rarely awarded for final answers but are usually awarded for the processes followed in getting to the final answer. Therefore, show what you know.

Start (b) with: "assuming the answer to part (a) is 'x', then..." and continue to answer (b) as if part (a) is correct. It is unlikely that you would lose any marks at all for (b) if your procedures in (b) are correct.

Demise of a calculator

Nothing seems to upset students more than having a calculator cut out on them in the middle of an exam. Students who are really prepared usually bring extra batteries or an extra calculator, and this certainty reduces the risk of being left without computational support.

But if the worst happens and you are left on your own, don't give up. As mentioned above, marks are awarded for the process or procedures used, not for the final answer. The solution, therefore, is to show the numbers you would use in your calculations, estimate a result, and continue to use the estimated results. A note to the marker explaining your predicament is probably wise.

Repeating

As examinations are designed to be comprehensive testing instruments, it is unlikely that the same material would be examined in more than one question. However, there may be some overlap between questions where the same type of information could gain marks in more than one question. A note of caution is warranted here: your exam paper is often taken apart by question so that one marker can mark the same question on everyone's exam. This means that the fact that you explained something in one question shouldn't be used as a reason not to repeat it in the solution to another question, if it is warranted.

On the other hand, don't repeat within a question as you can only gain the marks once. If you see yourself writing "...in other words, ..." STOP. Don't!

Paper

There is a lot of it, you have already paid for it, don't be afraid to use it. Please do not try to get your solution to the whole exam on two pieces of foolscap.

Use a soft lead (HB) pencil or a pen. Double space and use only one side of the page.

If your writing is difficult to read at the best of times, these suggestions become critically important.

Time, the Scarce Resource

Controlling this aspect of an examination is one of the most important variables in an exam situation. Everyone is given the same amount of time to write the paper and it is important to develop strategies to handle it before you begin!

Most examinations in the School's program indicate the suggested time to be spent on each question, as well as the question's value. If a situation arises where the time is not indicated for each question, the first thing to do is calculate and record each question's allotment based on mark value.

For example:

A 120 minute (2 hour) exam : 1.2 minutes/mark

A 180 minute (3 hour) exam : 1.8 minutes/mark

A 240 minute (4 hour) exam : 2.4 minutes/mark

Not a difficult thing to do, and it is crucial that it be done - both for each question and for parts of questions. This provides you with a schedule of where you should be spending your time - a time budget.

No matter whether you decide to start with the easiest question or to work through the questions sequentially, it is important that you see the paper, not as one exam, but as many exams as there are questions, each with its own start and finish time. Except in rare circumstances, you should not "borrow from Peter to pay Paul", that is, don't run over the time allocated to one question to the detriment of another; leave each question at the end of its allotted time.

Why is this strategy so important?

- (1) There is a point of diminishing returns: That is, it is easier to pick up the first 50 - 70% of a question's value than the last 10 - 15%. The moral here is that if you borrow time from the next question trying to get the last 10 - 15% from the question you are working on, it is not time well spent. You could be picking up the first 50 - 70% of the next question's value in that time.

The arithmetic is fairly straight forward. Leave each question when the time is up.

- (2) The value and time allocated to a particular question give you a clue as to what the expectations of the examiner are. "Discuss the concept of materiality" is a fairly open ended question which could be answered on a number of levels. How much is needed for a good answer depends on the amount of time available. This question would be answered very differently if it were a 3 mark/5.4 minute question than if it were a 12 mark/21.6 minute question (assuming a 3 hour exam).

That is, the time constraint provides you with information on how much is expected. If the example above were a 3 mark question and you spent 15 minutes on it, you can still only earn a maximum of 3 marks. Worse still, you have used up almost 10 minutes which should have been devoted to another question.

Answering the Question Asked : the "Required"

Make sure the question you answer is the question that was asked.

You may think that this advice is so self evident that it needn't be mentioned, but you would be amazed at the number of marks lost by students who have beautiful answers to questions not asked, or who only answer part of the question asked, or who tell you everything they know about a topic which was alluded to in the question regardless of whether or not this information was asked for!

The solution to this problem is - READ THE 'REQUIRED'. Read it before you read the question, read it after you read the question, read it before you re-read the question, and go back and read it several times, if necessary, as you are developing your solution just to make sure you are on track. A cursory review of the 'Required' is not enough; you must zero in carefully on what is being asked.

The reason this is so important is that the marking key is developed from the 'Required'. There are marks in the key for the answer to the question asked, and only for the question asked. Your objective should be to hit as many of the marks on the key as possible and this necessitates an approach focused on the requirements of the question. A student who approaches the exam "with answers looking for a question" can not and will not do as well as one who selectively develops a solution based on the specific requirements of each question.

Some hints on zeroing in on the marks in the key:

1. identify how many things you've been asked to do
2. format your solution appropriately
3. understand exam terminology (see next section)

1. Identify how many things you've been asked to do:

Often, the 'Required' asks you to do more than one thing and, of course the marks will be apportioned among all the various parts. A cursory look at the "required" may not be enough to gain an understanding of what is required.

For example, these various requirements:

- a. Identify the objectives, distinguishing characteristics, and special problems in accounting for a municipal government.
- b. Outline for presentation to the audit committee the computer audit tools, techniques and procedures which should be employed in the audit examination.
- c. List and explain the deficiencies and omissions in the above report, and suggest appropriate corrections and additions.

Should be changed into:

- a. Identify the (1) **objectives**, (2) **distinguishing characteristics**, and (3) **special problems** in accounting for a municipal government.
- b. Outline for presentation to the audit committee the (1) **computer audit tools**, (2) **techniques** and (3) **procedures** which should be employed in the audit examination.
- c. (1) **List** and (2) **explain** the (a) **deficiencies** and (b) **omissions** in the above report, and (3) **suggest appropriate** (a) **corrections** and (b) **additions**.

Okay, now that you know where the marks are being assigned, you can begin to go after them, all of them.

2. Format your solution appropriately

Very often, the way that you organize your solution can help ensure you maximize your grade.

In a calculation type question, using a standard format, using headings, and identifying or describing key totals are all format decisions which contribute to the value of your answer.

In non-computational questions, proper formatting is equally important. For example, in (c) above, you could format your answer:

<p>(1) (a) deficiency or</p> <p>(b) omission</p>	<p>(2) explanation</p>	<p>(3) suggestions - to (a) correct or (b) additions</p>
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The format forces you to deal with all aspects of the required. If need be, turn the paper sideways so you can fit all the information across one page.

Look at another question: "Compare current value and price level adjusted financial statements relative to the unit of measure and the attribute measured".

Immediately divide your answer sheet into 4 quadrants as follows:

	COMPARE	
	Current value	P/L adjusted
Unit of measure		
Attribute measured		

Again, you are forced into dealing with the specific question asked. And that is where the marks are.

A third and final example. You are asked: Evaluate the concept of cost allocation in financial accounting and reporting.

It is easy to get side tracked when you start answering this type of question unless you format your answer to provide a framework before you begin to write. (Look ahead to the next section to see what "evaluate" means). In short, this question requires an explanation of what cost allocation is and its effects on the financial statements. An evaluation, by definition, requires you to identify criteria which you can use to look at the issue in question. (e.g. question: Evaluate this glass of water. The answer requires you to ask "against what criteria?" Let's say: temperature, color, clarity, oxygen content. Now you have some reference points and you can complete your evaluation.)

Back to the cost allocation question. You need to identify criteria to evaluate the concept against, and here you have a number of choices; let's say - relevance of resulting information, reliability of numbers produced, relationship of expenses to cash flows etc. Now you have developed a framework to guide you through what might otherwise have seemed a difficult question:

- cost allocation - defined, explained
- effects on financial statements

	with cost allocation	without cost allocation
relevance		
reliability		
expenses/cash flow		

state conclusion

3. Understand examination terminology:

When examinations are set, examiners choose the wording of the "required" carefully, fully aware of what it is they are testing for. The marking keys are then developed to reward all aspects of a complete answer.

It becomes very important then for students to understand what the examiner means when using particular words. For example, a 10 mark question may require: "discuss the concept of...", and the marking key could be set up as follows:

definition of term	2
advantages, usefulness	3
disadvantages, limitations	3
substantive opinion, pro and con	1
conclusion	<u>1</u>
	<u>10</u>

Is this how you would have approached the solution?

By recognizing that "discuss" means something specific in examination terminology, you stand a far better chance of accessing the marks on the key. And you don't have to have any additional technical knowledge to gain incremental marks in this way!!

Other typical, recurring words found in examinations and an outline of what each means follow.

DESCRIBE - EXPLAIN

- give definition or meaning
- two levels

- 1. identify and expand on key issues or concepts
- 2. relate these to application, explain relevance to specific situation (context) given

- if applicable, give advantages, limitations.

DISCUSS - EVALUATE - RECOMMEND - ADVISE

- identify the context (users, uses), where appropriate
- define terms
- identify alternatives and rationale for each on a conceptual level
- give advantages (pros) and disadvantages (limitations, cons) of each
- identify substantive opinion or support for each
- relate the effects or implications of each to the particular question
- give your conclusions which should flow logically from and be substantiated by your evaluation, and be within the context of the specific situation.

Note - If several alternatives are mentioned in the question, add some of your own.

- When explaining a term, do not use the same word e.g. "reliability means the extent to which the financial statements are reliable." Yechhh.
- Do not explain or describe a concept or term by giving an example. An example of something is a particular case and can be used only after you have communicated your understanding of the term or concept. Let me give you an example:

Required: Explain GAAP.

Answer: GAAP is, for example, the matching principle which says that expenses for the period are deducted from the revenue they helped to generate in calculating net income. The matching principle is a generally accepted accounting principle.

Marks earned: 0

Commentary: You have not explained what generally accepted accounting principles are. You have told the marker what one specific accounting principle is, but do all generally accepted accounting principles have the same characteristics as the matching principle? Do they all explain how income is calculated? Do they all deal with expenses? No. Examples are always specific cases of a generalization and therefore cannot be used in lieu of an explanation. Providing examples is good - but only after you have illustrated your understanding of the concept or term.

OUTLINE - PRESENT IN OUTLINE FORM

- use semi-narrative form
- identify major points, pro and con, if applicable
- identify subsidiary points organized under main ones
- explain these, providing supporting evidence
- state conclusions if appropriate

DRAFT A REPLY - PREPARE A MEMORANDUM

- identify context (user, use)
- apply features of discuss, evaluate, recommend
- can use outline format to advantage

LIST

- present in point form
- don't waste time over-answering

COMPARE

- identify and discuss similarities and differences
- include effects and implications

CONTRAST, DIFFERENTIATE BETWEEN

- identify and discuss differences only

Essay Questions, Written Presentation, And The Use Of Outlines

Responses to most essay/theory type questions can be improved by replacing writing time with **thinking** time. If you are like most students, you probably start writing your answer to an exam question shortly after reading it and thinking of something to say that is relevant; and you keep writing until you are finished.

I would like to suggest an alternative approach that is based on the assumption that you can think better if you are not writing at the same time.

1. Use of outlines.

Once you have determined what the question requires, force yourself to invest in thinking time before attempting to write your solution. As you think, develop, in outline form, the major issues which should be addressed in your solution.

Use short phrases, point form, or key words in completing your outline, expanding it to include the factors that need to be considered within each major issue.

Use plenty of paper as you develop the outline. This allows you to insert issues, factors, subheadings, and examples wherever appropriate.

Example:

- I. A. _____
 - 1. _____
 - 2. _____
- B. _____
- II. A. _____
- B. _____
 - 1. _____
 - 2. _____
- C. _____
- III. _____

In general, outlines should be kept simple and usable, using point form, key words and phrases instead of complete sentences.

Consider the following advantages of this approach:

- a. It ensures you sit back and consider the entire situation.
- b. It gives you the best chance of thinking through a complete solution. If you begin to write your solution immediately, you can't give your full concentration to the task at hand, and you risk getting sidetracked into peripheral and irrelevant areas.
- c. Your written solution can be better organized - the fourth point that occurred to you may be the most important, so you can rearrange and present a logical, sequential and, therefore, more professional response.
- d. Once the thinking time is spent and the outline prepared, it takes relatively little time to write a solution. You know exactly where you are going and will not get sidetracked into minor points which will not be rewarded with marks.
- e. If you run out of time, cross reference your answer paper to your submitted outline. Since you are rewarded for identifying and developing the appropriate issues, the marker can reward you for what is on the outline.
- f. It works - no greater technical knowledge, just more marks!

2. Written presentation

Use point form or short phrases wherever possible.

Keep the use of abbreviations to a minimum. While abbreviations can save you valuable time, you run the risk of using symbols and contractions that are unfamiliar to the marker. Obvious ones such as "&, GAAP, S/B, re, e.g., etc." can be used safely, but guard against using "wrt, □ , □ , msmt, c" and others less well known.

Where a prose form is required:

- always double space and use only one side of the page
- avoid long paragraphs, one paragraph should cover only one main idea
- use short paragraphs with a topic sentence
- sentences should be short and to the point; avoid long rambling ones

Think before you write. Know where you are going and how you are going to get there. The use of outlines facilitates this and keeps you from falling into the following traps:

- needless repetition
- padding (you may know this by another name?)
- memory dump or spray, where everything you know is unloaded onto the answer paper, relevant or not

Quantitative Questions

The underlying theme in this section is that the examiners want to test your understanding of and ability to apply accounting concepts. Hence, this is where the marks are awarded. The ability to use a calculator, to add, subtract, multiply, and divide, and balance a set of financial statements are not part of the competency map requirements and therefore few marks are awarded for this latter group of skills.

For accounting problems, always show your supporting calculations. Leave enough of a trail so the marker can evaluate whether or not you know what procedures to follow. Identify the purpose of your calculations, describe key totals, and state all assumptions clearly. Partial marks are usually available within questions where a number of decisions have to be made, but they can only be awarded if the marker is able to follow your trail of thought as you worked through the problem.

Always show your supporting calculations. Mechanical errors in the basic +, -, x, \square functions are usually forgiven, unless the resulting answer is unreasonable given the numbers you were working with. Always check answers for reasonableness, especially watching for where the decimal point belongs!

If your answers don't balance, don't panic. Marks are not awarded for balancing, per se. Scan your work quickly for obvious errors in calculation or methodology, but don't waste valuable time checking all calculations. If you find the error, determine whether you have time to make the correction. If it happened early in the question, you may not have the time to go back and correct everything. Let the marker know, by note, that there is an error and that you don't have time to go back and redo the question. Indicate what you would have done differently and the approximate effect the correction would have on your final answer or recommendation.

If you don't find the error, go on. The opportunity cost of continuing to look for the error is too high. If you need the numbers for another part of the question, write a note to the marker that you realize an error has been made, but for the purposes of the next part, you will assume the numbers are correct. Since marks are awarded for process rather than the numbers themselves, you will have lost little, if anything.

Miscellaneous

1. Do not consider the "Required" in isolation: it often flows from the narrative.

If you are asked to discuss an issue, very often the narrative raises interesting questions around which your discussion can take place.

The narrative often provides valuable information on the role you have been asked to play, who your audience/client is, and what kind of information is important for a complete solution.

Use key words in the required and text of the question to jog your memory about related or key areas. For example: "responsibility as auditor" should trigger - professional, ethical, legal, and reporting responsibilities, and should prompt you to think about the code of ethics, rules of professional conduct, professional standards, legal cases, CBCA, etc.

2. Learn to study and approach examinable material on two levels - an abstract/general level and one that is more concrete or specific.

Both levels are useful for studying and writing examinations. As you cover new or review old material, first try to develop an appreciation for where it "fits" in your body of knowledge and how it relates in a general sense to other topics. This is useful.

After mastering the general aspects, learn the specific, more concrete components of the topic. Approaching material in this way gives the topic a perspective which you might not otherwise have received, and is useful as a framework in developing solutions to exam questions.

3. If you are running out of time, but still have valuable information to put down:

- indicate by note, the method or procedure you would have followed to complete the question.
- if applicable, state what your decision or recommendation might have been on the basis of certain data.
- submit your outline, ensuring you have cross referenced it to your solution.

If you have time remaining after you have finished all other questions on the paper, go back to any that you left at this stage and fill them out a little.

If you don't get back to them, you will know that you have maximized your marks on the examination by virtue of having answered all questions and by having put down on paper those things that the markers are rewarding.

4. To the greatest extent possible, save time by limiting the amount of recopying you do. Have mental checklists ready and write from these rather than copious notes. You only get marks once for answering a question, no matter how many times you write it down, and writing takes up valuable time!

5. Don't leave out the broad, obvious points. Sometimes students think "I don't need to write that down, everybody knows that." Try to remember that exams are set and marking keys designed to cover easy, average, and difficult aspects of the material. So, if it is relevant to the question asked, put it down.
6. If a question is given to you within a particular situation or setting, try to put yourself in the position of the person you have been asked to be. That is, learn to role play. The better able you are to "change hats" the more appropriate your analyses and recommendations will be, and the more useful your response.
7. Be prepared - mentally and physically. Go into examinations rested and mentally alert. While a certain amount of tension is productive and ensures you work at optimal performance, too much is counterproductive.

SUMMING UP

The material in the preceding sections, for the most part, is nothing more than a call for the use of proper communication skills. Good communicators are those who respond appropriately by providing the information requested. The techniques provided in previous sections are designed to get you over the hurdle of the constraints necessarily imposed by the examination process.

The variables contributing to success are many, and two of the "front-runners" have not yet been mentioned.

First, knowing how to write exams won't be of much use unless you have attained some knowledge of the material. Good study habits and acquiring basic knowledge are keys to success.

Second - attitude. Having confidence in your own abilities will have a favourable impact on your performance. You have recently completed a university degree program successfully and there is no reason for you not to succeed in the School's program. While it is true that students generally experience a decline in marks awarded on ASCA exams relative to those in university, the School's pass rates are not radically different from many of the courses you have taken previously. In addition, more than 90% of those who complete the School's program go on to eventually pass the Uniform Evaluation. Your personal motivation and confidence play a large part in opening the doors to the chartered accountancy profession.

We, at the School, wish you every success.