

# Exam technique

**On-demand CBEs**



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# Exam technique summary: On-demand CBEs

**This short article is relevant to on-demand CBE format exams for:**

- Accountant in Business (AB/FAB)
- Management Accounting (MA/FMA)
- Financial Accounting (FA/FFA)
- Corporate and Business Law (LW-ENG/GLO)

## 1. Allocate your time

All on-demand exams are **2 hours** and contain two sections. The mark allocations vary depending on the approach to examining the syllabus:

Exam	Section A		Section B	
	Objective questions	Total	Multi-task questions	Total
AB/FAB	46 questions (1 or 2 marks each)	76	Six 4-mark questions	24
MA/FMA	35 questions (2 marks each)	70	Three 10-mark questions	30
FA/FFA	35 questions (2 marks each)	70	Two 15-mark questions	30
LW-ENG/GLO	45 questions (1 or 2 marks each)	70	Five 6-mark questions	30

All questions within each section are **compulsory**.

Allow **1.2 minutes** per mark on average; for example, each question in Section B of AB/FAB should take a little less than 5 minutes. Do not try to allocate time exactly to each question in Section A as some questions will be relatively harder than others – instead allocate, for example, 12 minutes to answer 10 marks (i.e. 5 questions for MA/FMA and FA/FFA).

## 2. General approach

Each exam will aim to cover the entire syllabus, so if you are well-prepared for it you should be able to work through it from start to finish taking each question in turn. In general, candidates prefer to start with Section A; however, there is no reason why you cannot navigate to start with Section B.

### 3. Section A

The most common question types are:

1. Multiple-choice questions (MCQs) – select one option
2. Multiple-response question – select the specified number of options
3. Multiple-response matching questions – select a response (e.g. “yes/no”) for a list of items
4. Number entry – key in a number for the required answer which may be monetary (\$) or non-monetary (e.g. units, kgs or %).

#### General guidance

- Always read the “stem” (the question in bold) carefully.
- If a question immediately strikes you as particularly difficult, flag it and move on. Return to it, using the navigator function, when you have worked through “easier” questions.

#### Numerical questions

1. Pay attention to time periods (e.g. amounts per month and amounts per year). Similarly pay attention to “units” (e.g. if equity share capital is \$125,000 and each share is \$0.25 the number of shares is 500,000).
2. Avoid looking at the options, where given (i.e. in an MCQ), until you have completed your calculation(s). This should ensure that you are not distracted by an incorrect option which is a working towards the correct answer but not the final answer.
3. For number entry questions, consider the “reasonableness” of your answer (e.g. inventory days of 27 million cannot be correct).
4. Key in your answer in the required format, that is, without commas and, where relevant, using the full stop as a decimal point and/or the minus sign as a negative symbol (e.g. – 10530.25).
5. If you get stuck, make a best guess, flag the question and move on. Do not leave any question unanswered. Return to flagged questions if you have time.

#### Non-numerical questions

- If you are unsure of the correct answer after reading the question carefully, read each of the options and eliminate incorrect options; if one is left, it must be correct.
- Avoid wasting time overthinking why answers that appear to be incorrect may be justifiable. You should not expect “trick” questions, so if an answer stands out as the correct response, this is probably confirmation that you understand the issue.

### 6. Section B

Multi-task questions (MTQs) contain a series of tasks which relate to one or more scenarios. As well as the objective question types in Section A, these may include:

Gapfill – this may be number fill (like number entry) or select one option of narrative from a drop down list (e.g. the name or a financial statement or a choice of labels such as “Debit/Credit/No debit or credit”)

Hotspot question – select one or more points on a graph or other diagram.

Whereas a number entry question in Section A will always be 2 marks, this is **not** necessarily the case in multi-task questions. For example, a 6-mark task in MA/FMA and FA/FFA could include four (or more) gapfills; one of which may be worth only ½ or 1 mark.