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ACCA

Business and Technology (BT)

Study Text

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Applied Knowledge

ACCA Diploma in Business and Technology (RQF Level 4)

Business and Technology (BT/FBT)

Study Text

KAPLAN PUBLISHING'S STATEMENT OF PRINCIPLES

LINGUISTIC DIVERSITY, EQUALITY AND INCLUSION

We are committed to diversity, equality and inclusion and strive to deliver content that all users can relate to.

We are here to make a difference to the success of every learner.

Clarity, accessibility and ease of use for our learners are key to our approach.

We will use contemporary examples that are rich, engaging and representative of a diverse workplace.

We will include a representative mix of race and gender at the various levels of seniority within the businesses in our examples to support all our learners in aspiring to achieve their potential within their chosen careers.

Roles played by characters in our examples will demonstrate richness and diversity by the use of different names, backgrounds, ethnicity and gender, with a mix of sexuality, relationships and beliefs where these are relevant to the syllabus.

It must always be obvious who is being referred to in each stage of any example so that we do not detract from clarity and ease of use for each of our learners.

We will actively seek feedback from our learners on our approach and keep our policy under continuous review. If you would like to provide any feedback on our linguistic approach, please use this form (you will need to enter the link below into your browser).

https://docs.google.com/forms/d/1Vc4mltBPrfViy8AhfyKcJMHQKBmLaLPoa_WPqFNf4MI/edit

We will seek to devise simple measures that can be used by independent assessors to randomly check our success in the implementation of our Linguistic Equality, Diversity and Inclusion Policy.

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Contents

Introduction

How to Use the Materials

These Kaplan Publishing learning materials have been carefully designed to make your learning experience as easy as possible and to give you the best chances of success in your examinations.

The product range contains a number of features to help you in the study process. They include:

1 Detailed study guide and syllabus objectives

2 Description of the examination

3 Study skills and revision guidance

4 Study text

5 Question practice

The sections on the study guide, the syllabus objectives, the examination and study skills should all be read before you commence your studies. They are designed to familiarise you with the nature and content of the examination and give you tips on how to best to approach your learning.

The **Study Text** comprises the main learning materials and gives guidance as to the importance of topics and where other related resources can be found. Each chapter includes:

- The **learning objectives** contained in each chapter, which have been carefully mapped to the examining body's own syllabus learning objectives or outcomes. You should use these to check you have a clear understanding of all the topics on which you might be assessed in the examination.
- The **chapter diagram** provides a visual reference for the content in the chapter, giving an overview of the topics and how they link together.
- The **content** for each topic area commences with a brief explanation or definition to put the topic into context before covering the topic in detail. You should follow your studying of the content with a review of the illustration/s. These are worked examples which will help you to understand better how to apply the content for the topic.
- **Test your understanding** sections provide an opportunity to assess your understanding of the key topics by applying what you have learned to short questions. Answers can be found at the back of each chapter.
- **Summary diagrams** complete each chapter to show the important links between topics and the overall content of the paper. These diagrams should be used to check that you have covered and understood the core topics before moving on.

Quality and accuracy are of the utmost importance to us so if you spot an error in any of our products, please send an email to mykaplanreporting@kaplan.com with full details, or follow the link to the feedback form in MyKaplan.

Our Quality Co-ordinator will work with our technical team to verify the error and take action to ensure it is corrected in future editions.

Icon Explanations

Definition – Key definitions that you will need to learn from the core content.

Key point – Identifies topics that are key to success and are often examined.

Tricky topic – When reviewing these areas care should be taken and all illustrations and Test your understanding exercises should be completed to ensure that the topic is understood.

Supplementary reading – These sections will help to provide a deeper understanding of core areas. The supplementary reading is NOT optional reading. It is vital to provide you with the breadth of knowledge you will need to address the wide range of topics within your syllabus that could feature in an exam question. Reference to this text is vital when self-studying.

Test your understanding – Exercises for you to complete to ensure that you have understood the topics just learned.

Illustration – Worked examples help you understand the core content better.

Progression – This symbol links the topics in the chapter to other relevant papers in the ACCA syllabus.

On-line subscribers

Our on-line resources are designed to increase the flexibility of your learning materials and provide you with immediate feedback on how your studies are progressing.

If you are subscribed to our on-line resources you will find:

1 On-line reference ware: reproduces your Study text on-line, giving you anytime, anywhere access.

2 On-line testing: provides you with additional on-line objective testing so you can practice what you have learned further.

3 On-line performance management: immediate access to your on-line testing results. Review your performance by key topics and chart your achievement through the course relative to your peer group.

Syllabus introduction

Syllabus background

The aim of ACCA **Business and Technology**/FIA Diploma in Business and Technology, **Business and Technology**, is to introduce knowledge and understanding of the business, its environment and its people. The syllabus considers the influence of the environment on how organisations are structured, the role of accounting and other key business functions and how people and their interaction with technology, data and information systems contribute to the efficient, effective, sustainable and ethical management and development of an organisation.

Objectives of the syllabus

- Understand the purpose and types of business and how they interact with the key stakeholders and the external environment.
- Understand organisational structure, culture, the role of corporate governance and sustainability.
- Recognise accounting and finance functions in business and the regulations, systems, controls and technologies that affect them.
- Recognise the principles of leadership and how teams and individuals are managed, motivated and developed.
- Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.
- Recognise that all aspects of business and finance should be conducted in a manner which complies with, and is in the spirit of, accepted professional ethics and professional values.

Core areas of the syllabus

- The business organisation and its external environment.
- Organisational structure, culture, governance and sustainability.
- Business functions, regulation and technology.
- Leadership and management.
- Personal effectiveness and communication in business.
- Professional ethics.

ACCA Performance objectives

In order to become a member of the ACCA, as a trainee accountant you will need to demonstrate that you have achieved nine performance objectives. Performance objectives are indicators of effective performance and set the minimum standard of work that trainees are expected to achieve and demonstrate in the workplace. They are divided into key areas of knowledge which are closely linked to the exam syllabus.

There are five Essential performance objectives and a choice of fifteen Technical performance objectives which are divided into five areas.

The performance objectives which link to this exam are:

1 Ethics and professionalism (Essential)

2 Stakeholder relationship management (Essential)

3 Governance, risk and control (Essential)

4 Leadership and management (Essential)

The following link provides an in depth insight into all of the performance objectives:

https://www.accaglobal.com/content/dam/ACCA_Global/Students/per/PER-Performance-objectives-achieve.pdf

Progression

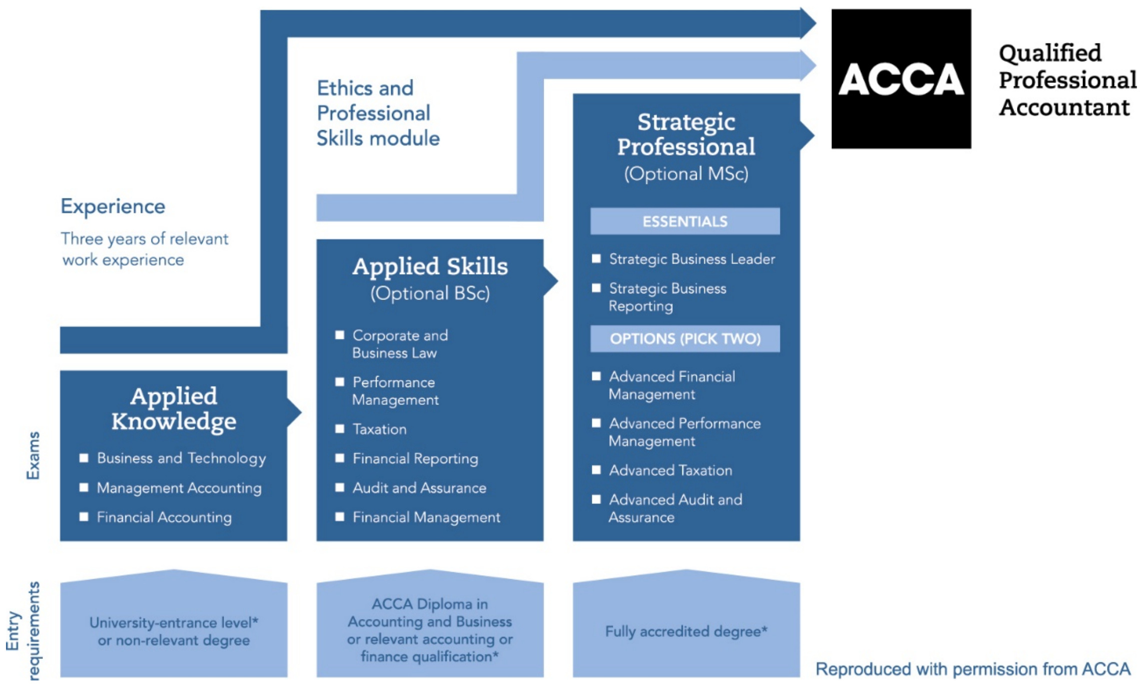
There are two elements of progression that we can measure: first how quickly students move through individual topics within a subject; and second how quickly they move from one course to the next. We know that there is an optimum for both, but it can vary from subject to subject and from student to student. However, using data and our experience of student performance over many years, we can make some generalisations.

A fixed period of study set out at the start of a course with key milestones is important. This can be within a subject, for example 'I will finish this topic by 30 June', or for overall achievement, such as 'I want to be qualified by the end of next year'.

Your qualification is cumulative, as earlier papers provide a foundation for your subsequent studies, so do not allow there to be too big a gap between one subject and another. We know that exams encourage techniques that lead to some degree of short term retention, the result being that you will simply forget much of what you have already learned unless it is refreshed (look up Ebbinghaus Forgetting Curve for more details on this). This makes it more difficult as you move from one subject to another: not only will you have to learn the new subject, you will also have to relearn all the underpinning knowledge as well. This is very inefficient and slows down your overall progression which makes it more likely you may not succeed at all.

In addition, delaying your studies slows your path to qualification which can have negative impacts on your career, postponing the opportunity to apply for higher level positions and therefore higher pay.

You can use the following diagram showing the whole structure of your qualification to help you keep track of your progress.



Reproduced with permission from ACCA

Syllabus objectives

We have reproduced the ACCA's syllabus below, showing where the objectives are explored within this book. Within the chapters, we have broken down the extensive information found in the syllabus into easily digestible and relevant sections, called Content Objectives. These correspond to the objectives at the beginning of each chapter.

Syllabus learning objective				Chapter reference
A	**THE BUSINESS ORGANISATION AND ITS EXTERNAL ENVIRONMENT**			
1	**The purpose and types of business organisation**			1
	(a)	Define 'business organisations' and explain why they are formed.		
	(b)	Describe common features of business organisations.		
	(c)	Describe how business organisations differ.		
	(d)	List the sectors in which business organisations operate.		
	(e)	Identify the different types of business organisation and their main characteristics		
		(i)	Commercial	
		(ii)	Not-for-profit	
		(iii)	Public sector	
		(iv)	Non-governmental organisations	
		(v)	Cooperatives.	
2	**Stakeholders in business organisations**			5
	(a)	Define stakeholders and explain the agency relationship and how it may vary in different types of business organisation.		
	(b)	Define internal, connected and external stakeholders and explain their impact on the organisation.		
	(c)	Identify the main stakeholder groups and the objectives of each group.		
	(d)	Explain how the different stakeholder groups interact and how their objectives may conflict with one another.		
	(e)	Compare the power and interest of various stakeholder groups and how their needs should be accounted for, such as under the Mendelow matrix.		

Syllabus learning objective	Chapter reference
3 Political and legal factors affecting business	6
(a) Explain how the political system and government policy affect the organisation.	
(b) Describe the sources of legal authority, including supra-national bodies, national and regional governments.	
(c) Identify the principles of data protection and security.	
(d) Describe the legal responsibility of the individual and the organisation in relation to data protection and security.	
4 Macroeconomic factors	7
(a) Define macroeconomic policy and explain its objectives.	
(b) Explain the main determinants of the level of business activity in the economy and how variations in the level of business activity affect individuals, households and businesses.	
(c) Explain the impact of economic issues on the individual, the household and the business: (i) inflation (ii) unemployment (iii) economic growth (iv) international payments disequilibrium.	
(d) Describe the main types of economic policy that may be implemented by government and supra-national bodies to maximise economic welfare.	
(e) Describe the impact of fiscal and monetary policy measures on the individual, the household and businesses.	

Syllabus learning objective			Chapter reference
5	**Microeconomic factors**		7
	(a)	Define the concept of demand and supply for goods and services.	
	(b)	Explain elasticity of demand and the impact of substitute and complementary goods.	
	(c)	Explain the economic behaviour of costs in the short and long-term.	
	(d)	Describe perfect competition, oligopoly, monopolistic competition and monopoly.	
6	**Social and demographic factors**		8
	(a)	Explain the medium and long-term effects of social and demographic trends on business outcomes and the economy.	
	(b)	Identify and explain the measures that governments may take in response to the medium and long-term impact of demographic change.	
7	**Technological factors**		8
	(a)	Explain the effects of technological change on the organisation structure and strategy (i) Downsizing (ii) Delayering (iii) Outsourcing.	
	(b)	Describe the impact of information technology and information systems development on business processes and the changing role of the accountant in business as a result of technological advances.	
8	**Environmental and sustainability factors**		8
	(a)	List ways in which the business can affect or be affected by its physical environment.	
	(b)	Describe ways in which businesses can operate more sustainably to limit damage to the environment.	
	(c)	Identify the benefits of economic sustainability to a range of stakeholders.	

Syllabus learning objective				Chapter reference
9	**Competitive factors**			9
	(a)	Identify a business's strengths, weaknesses, opportunities and threats (SWOT) in a market and the main sources of competitive advantage.		
	(b)	Identify the main elements within Porter's value chain and explain the meaning of a value network.		
	(c)	Explain the factors or forces that influence the level of competitiveness in an industry or sector using Porter's five forces model.		
	(d)	Describe the activities of an organisation that affect its competitiveness.		
B	**ORGANISATIONAL STRUCTURE, CULTURE, GOVERNANCE AND SUSTAINABILITY**			
1	**The formal and informal business organisation**			3
	(a)	Explain the informal organisation and its relationship with the formal organisation.		
	(b)	Describe the impact of the formal organisation on the business.		
2	**Business organisational structure**			2
	(a)	Explain the different ways in which formal organisations may be structured:		
		(i)	Entrepreneurial	
		(ii)	Functional	
		(iii)	Matrix	
		(iv)	Divisional (geographical, by product, or by customer type)	
		(v)	Boundaryless (virtual, hollow or modular)	
	(b)	Explain basic organisational structure concepts:		
		(i)	separation of ownership and management	
		(ii)	separation of direction and management	
		(iii)	span of control and scalar chain	
		(iv)	tall and flat organisations	
		(v)	outsourcing and offshoring	
		(vi)	shared services approach.	

Syllabus learning objective				Chapter reference
	(c)	Explain the characteristics of the strategic, tactical and operational levels in the organisation in the context of Anthony's hierarchy.		
	(d)	Explain centralisation and decentralisation and list their advantages and disadvantages.		
	(e)	Describe the roles and functions of the main departments in a business organisation:		
		(i)	Research and development	
		(ii)	Purchasing	
		(iii)	Production	
		(iv)	Service operations	
		(v)	Marketing	
		(vi)	Administration	
		(vii)	Finance.	
	(f)	Explain the role of marketing in an organisation		
		(i)	Definition of marketing	
		(ii)	Marketing mix	
		(iii)	Relationship of the marketing plan to the strategic plan.	
3	**Organisational culture**			3
	(a)	Define organisational culture.		
	(b)	Describe the factors that shape the culture of the organisation.		
	(c)	Explain the contribution made by writers on culture (Schein, Handy and Hofstede).		
4	**Governance in business organisations**			11
	(a)	Explain the purposes of business committees.		
	(b)	Describe the types of committee used by business organisations.		
	(c)	List the advantages and disadvantages of committees.		
	(d)	Explain the role of the Chair and Secretary of a committee.		
	(e)	Explain the agency concept in relation to corporate governance.		

Syllabus learning objective	Chapter reference
(f) Briefly explain the main recommendations of best practice in effective corporate governance:	
(i) Executive and non-executive directors	
(ii) Remuneration committees	
(iii) Audit committees	
(iv) Public oversight	
5 Sustainable business practices	11
(a) Define social responsibility and explain its importance in contemporary organisations.	
(b) Explain the responsibility of organisations to maintain appropriate standards of corporate social responsibility.	
(c) Explain how organisations take account of their social responsibility objectives through analysis of the needs of internal, connected and external stakeholders.	
(d) Identify the social and environmental responsibilities of business organisations to internal, connected and external stakeholders.	
C BUSINESS FUNCTIONS, REGULATION AND TECHNOLOGY	
1 The relationship between accounting and other business functions	15
(a) Explain the relationship between accounting and other key functions within the business such as procurement, production and marketing.	
(b) Explain financial considerations in production and production planning.	
(c) Identify the financial issues associated with marketing.	
(d) Identify the financial costs and benefits of effective service provision.	

Syllabus learning objective				Chapter reference
2	**Accounting and finance functions within business organisations**			13
	(a)	Explain the contribution of the accounting function to the formulation, implementation and control of the organisation's policies, procedures and performance.		
	(b)	Describe the main financial accounting functions in business:		
		(i)	recording financial information	
		(ii)	codifying and processing financial information	
		(iii)	preparing financial statements	
	(c)	Describe the main management accounting functions in business:		
		(i)	Recording and analysing costs and revenues	
		(ii)	Providing management accounting information and decision-making	
		(iii)	Planning and preparing budgets and exercising budgetary control	
	(d)	Describe the main finance and treasury functions:		
		(i)	Calculating and mitigating business tax liabilities	
		(ii)	Evaluating and obtaining finance	
		(iii)	Managing working capital	
		(iv)	Treasury and risk management	
	(e)	Describe the main audit and assurance roles in business:		16
		(i)	Internal audit	
		(ii)	External audit	
3	**Regulation and financial crime**			12
	(a)	Explain basic legal requirements in relation to retaining and submitting proper records and preparing and auditing financial reports.		
	(b)	Explain the broad consequences of failing to comply with the legal requirements for maintaining and filing accounting records.		
	(c)	Explain how the international accountancy profession regulates itself through the establishment of reporting standards and their monitoring.		

Syllabus learning objective				Chapter reference
	(d)	Explain the circumstances under which fraud is likely to arise.		17
	(e)	Identify different types of fraud in the organisation.		
	(f)	Explain the implications of fraud to the organisation.		
	(g)	Explain the role and duties of individual managers in the fraud detection and prevention process.		
	(h)	Explain why it is important to adhere to policies and procedures for handling clients' money.		
	(i)	Define the term money laundering.		
	(j)	Give examples of recognised offences under money laundering regulations.		
	(k)	Identify methods for detecting, preventing and reporting money laundering.		
4	**Financial information provided by business**			13
	(a)	Explain the various business purposes for which the following financial information is required:		
		(i)	The statement of profit or loss	
		(ii)	The statement of financial position	
		(iii)	The statement of cash flows	
		(iv)	Sustainability and integrated reports	
	(b)	Describe the main purposes of the following types of management accounting reports:		
		(i)	Cost schedules	
		(ii)	Budgets	
		(iii)	Variance reports.	
5	**Financial systems and technology**			14
	(a)	Identify an organisation's system requirements in relation to the objectives and policies of the organisation.		
	(b)	Describe the main financial systems used within an organisation:		
		(i)	Purchases and sales invoicing	
		(ii)	Payroll	
		(iii)	Credit control	
		(iv)	Cash and working capital management.	

Syllabus learning objective			Chapter reference
	(c)	Identify weaknesses, potential for error and inefficiencies in accounting systems.	
	(d)	Identify business uses of computers and IT software applications:	4
		(i) Spreadsheet applications	
		(ii) Database systems	
		(iii) Accounting packages	
6	**Internal controls**		16
	(a)	Explain internal control and internal checks.	
	(b)	Explain the importance of internal financial controls in an organisation.	
	(c)	Describe the responsibilities of management for internal financial control.	
	(d)	Describe the features of effective internal financial control procedures in an organisation, including authorisation.	
	(e)	Describe general and application systems controls in business.	
7	**The impact of advances in technology**		4
	(a)	Describe cloud computing as a capability in accountancy and how it creates benefits for the organisation.	
	(b)	Explain how automation and artificial intelligence (AI) in accounting systems can affect the role and effectiveness of accountants.	
	(c)	Describe how the application of big data and data analytics can improve the effectiveness of accountancy and audit.	
	(d)	Describe the key features and applications of Blockchain technology and distributed ledgers in accountancy.	
	(e)	Define cyber security and identify the key risks to data that cyber-attacks bring.	
	(f)	Identify and describe features for protecting the security of IT systems and software within business.	

D	**LEADERSHIP AND MANAGEMENT**	
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	(a) Define leadership, management and supervision and explain the distinction between these terms.	
	(b) Explain the nature of management:	
	(i) Classical theories of management – Fayol, Taylor	
	(ii) The functions of a manager – Mintzberg, Drucker.	
	(c) Explain the areas of managerial authority and responsibility.	
	(d) Explain approaches to leadership with reference to the theories of Adair, Fiedler and Bennis.	
	(e) Describe leadership styles and contexts: using the models of Ashridge and Blake and Mouton.	
2	**Individual and group behaviour in business organisations**	19
	(a) Describe the main characteristics of individual and group behaviour.	
	(b) Explain the contributions of individuals and groups to organisational success.	
	(c) Identify individual and group approaches to work.	
3	**Team formation, development and management**	19
	(a) Explain the differences between a group and a team.	
	(b) Define the purposes of a team.	
	(c) Explain the role of the manager in building the team and developing individuals within the team with reference to	
	(i) Belbin's team role theory	
	(ii) Tuckman's theory of team development	
	(d) List the characteristics of effective and ineffective teams.	
	(e) Describe tools and techniques that can be used to build the team and improve team effectiveness.	
4	**Motivating individuals and teams**	20
	(a) Define motivation and explain its importance to the organisation, teams and individuals.	
	(b) Explain theories of motivation: Maslow, Herzberg and McGregor.	
	(c) Explain how reward systems can be designed and implemented to motivate teams and individuals.	

5	**Learning and training at work**	21
	(a) Explain the importance and benefits of learning and development in the workplace.	
	(b) Describe the learning process: Honey and Mumford, Kolb.	
	(c) Describe the training and development process: identifying needs, setting objectives, programme design, delivery and validation.	
	(d) Explain the terms 'training', 'development' and 'education' and the characteristics of each.	
6	**Review and appraisal of individual performance**	22
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	(b) Describe the performance appraisal process.	
	(c) Explain the benefits of and barriers to effective appraisal.	
E	**PERSONAL EFFECTIVENESS AND COMMUNICATION IN BUSINESS**	
1	**Personal effectiveness**	23
	(a) Explain the importance of time management.	
	(b) Describe the barriers to effective time management and how they may be overcome.	
	(c) Describe the role of technology in improving personal effectiveness.	
2	**Consequences of ineffectiveness at work**	23
	(a) Identify the main ways in which people and teams can be ineffective at work.	
	(b) Explain how individual or team ineffectiveness can affect organisational performance.	
3	**Competence frameworks and personal development**	23
	(a) Explain how a competence framework underpins professional development needs.	
	(b) Explain how personal and continuous professional development can increase personal effectiveness at work.	
	(c) Explain the purpose and benefits of coaching, mentoring and counselling in promoting employee effectiveness.	
	(d) Describe how a personal development plan should be formulated, implemented, monitored and reviewed by the individual.	

4	**Sources of conflict and techniques for conflict resolution**		23
	(a)	Identify situations where conflict at work can arise.	
	(b)	Describe how conflict can affect personal and organisational performance.	
	(c)	Identify ways in which conflict can be managed.	
5	**Communicating in business**		24
	(a)	Describe the methods and patterns of communication used in the organisation.	
	(b)	Explain how the type of information differs and the purposes for which it is applied at different levels of the organisation: strategic, tactical and operational.	
	(c)	Identify the consequences of ineffective communication.	
	(d)	Describe the attributes of good quality information and effective communication.	4
	(e)	Describe the barriers to effective communication and identify practical steps that may be taken to overcome them.	
F	**PROFESSIONAL ETHICS**		
1	**Fundamental principles of ethical behaviour**		10
	(a)	Define business ethics and explain the importance of ethics to the organisation and to the individual.	
	(b)	Describe and demonstrate the following principles from the IFAC (IESBA) code of ethics, using examples. (i) Integrity (ii) Objectivity (iii) Professional competence (iv) Confidentiality (v) Professional behaviour	
	(c)	Describe organisational values which promote ethical behaviour using examples. (i) Openness (ii) Trust (iii) Honesty (iv) Respect (v) Empowerment (vi) Accountability	
	(d)	Explain the concept of acting in the public interest.	10

2	**The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession**	10
	(a) Explain the purpose of international and organisational codes of ethics and codes of conduct, IFAC (IESBA), ACCA etc.	
	(b) Describe how professional bodies and regulators promote ethical awareness and prevent or punish illegal or unethical behaviour.	
	(c) Identify the factors that distinguish a profession from other types of occupation.	
	(d) Explain the role of the accountant in promoting ethical behaviour.	
	(e) Explain when and to whom illegal, or unethical conduct by anyone within or connected to the organisation should be reported.	
3	**Corporate codes of ethics**	10
	(a) Define corporate codes of ethics.	
	(b) Describe the typical contents of a corporate code of ethics.	
	(c) Explain the benefits of a corporate code of ethics to the organisation and its employees.	
4	**Ethical conflicts and dilemmas**	10
	(a) Describe situations where ethical conflicts can arise.	
	(b) Identify the main threats to ethical behaviour.	
	(c) Describe situations at work where ethical dilemmas may be faced.	
	(d) List the main safeguards against ethical threats and dilemmas.	

The examination

Examination format

The syllabus is assessed by computer-based examination (CBE). Questions will assess all parts of the syllabus and will test knowledge and some comprehension or application of this knowledge. The examination will consist of:

	Number of marks
Thirty 2-mark questions	60
Sixteen 1-mark question	16
Six 4-mark questions	24
Total time allowed: 2 hours	100

Examination tips

Spend the first few minutes of the examination reviewing the format and content so that you understand what you need to do.

Divide the time you spend on questions in proportion to the marks on offer. One suggestion **for this exam** is to allocate 1.2 minutes to each mark available.

Objective test questions: Read the questions carefully and work through any calculations required. If you don't know the answer, eliminate those options you know are incorrect and see if the answer becomes more obvious.

Guess your final answer rather than leave it blank if necessary.

Computer-based examination (CBE) – Tips

Be sure you understand how to use the software before you start the exam. If in doubt, ask the assessment centre staff to explain it to you.

Questions are **displayed on the screen** and answers are entered using keyboard and mouse. At the end of the exam, you are given a certificate showing the result you have achieved.

The CBE exam will not only examine multiple choice questions but could include questions that require data entry or a multiple response.

Do not attempt a CBE until you have **completed all study material** relating to it. **Do not skip any of the material** in the syllabus.

Read each question very carefully.

Double-check your answer before committing yourself to it.

Answer every question – if you do not know an answer, you don't lose anything by guessing. Think carefully before you **guess**.

The CBE question types are as follows:

- Multiple choice – where you are required to choose one answer from a list of options provided by clicking on the appropriate ‘radio button’
- Multiple response – where you are required to select more than one response from the options provided by clicking on the appropriate tick boxes (typically choose two options from the available list)
- Multiple response matching – where you are required to indicate a response to a number of related statements by clicking on the ’radio button’ which corresponds to the appropriate response for each statement
- Number entry – where you are required to key in a response to a question shown on the screen.

With an objective test question, it may be possible to eliminate first those answers that you know are wrong. Then choose the most appropriate answer(s) as required from those that are left. This could be a single answer (e.g. multiple choice) or more than one response (e.g. multiple response and multiple response – matching).

After you have eliminated the ones that you know to be wrong, if you are still unsure, guess. But only do so after you have double-checked that you have only eliminated answers that are definitely wrong.

Don't panic if you realise you've answered a question incorrectly. Try to remain calm, continue to apply examination technique and answer all questions required within the time available.

ACCA Support

For additional support with your studies please also refer to the ACCA Global.

Study skills and revision guidance

This section aims to give guidance on how to study for your exams and to give ideas on how to improve your existing study techniques.

Preparing to study

Set your objectives

Before starting to study decide what you want to achieve – the type of pass you wish to obtain. This will decide the level of commitment and time you need to dedicate to your studies.

Devise a study plan

Determine which times of the week you will study.

Split these times into sessions of at least one hour for study of new material. Any shorter periods could be used for revision or practice.

Put the times you plan to study onto a study plan for the weeks from now until the exam and set yourself targets for each period of study – in your sessions make sure you cover the course, course assignments and revision.

If you are studying for more than one exam at a time, try to vary your subjects as this can help you to keep interested and see subjects as part of wider knowledge.

When working through your course, compare your progress with your plan and, if necessary, re-plan your work (perhaps including extra sessions) or, if you are ahead, do some extra revision/practice questions.

Effective studying

Active reading

You are not expected to learn the text by rote, rather, you must understand what you are reading and be able to use it to pass the exam and develop good practice. A good technique to use is SQ3Rs – Survey, Question, Read, Recall, Review:

1. **Survey the chapter** – look at the headings and read the introduction, summary and objectives, so as to get an overview of what the chapter deals with.
2. **Question** – whilst undertaking the survey, ask yourself the questions that you hope the chapter will answer for you.
3. **Read** through the chapter thoroughly, answering the questions and making sure you can meet the objectives. Attempt the exercises and activities in the text, and work through all the examples.
4. **Recall** – at the end of each section and at the end of the chapter, try to recall the main ideas of the section/chapter without referring to the text. This is best done after a short break of a couple of minutes after the reading stage.
5. **Review** – check that your recall notes are correct.

You may also find it helpful to re-read the chapter to try to see the topic(s) it deals with as a whole.

Note-taking

Taking notes is a useful way of learning, but do not simply copy out the text. The notes must:

- be in your own words
- be concise
- cover the key points
- be well organised.
- be modified as you study further chapters in this text or in related ones.

Trying to summarise a chapter without referring to the text can be a useful way of determining which areas you know and which you don't.

Three ways of taking notes:

Summarise the key points of a chapter.

Make linear notes – a list of headings, divided up with subheadings listing the key points. If you use linear notes, you can use different colours to highlight key points and keep topic areas together. Use plenty of space to make your notes easy to use.