

ACCA

F7 Exam technique

(see also the section on general exam technique)

- in the reading time read the requirements for all five questions – don't bother looking at the figures nor the notes relevant to the questions. Just read the requirements.
 - ▶ Q1 – is it a Statement of Financial Position, a Statement of Income with / without a Statement of Comprehensive Income, a Statement of Changes in Equity? Is there a part b to the question?
 - ▶ Q2 – is it a Statement of Financial Position, a Statement of Income with / without a Statement of Comprehensive Income? Is there a part b to the question?
 - ▶ Q3 – Cash Flow, Interpretation or both? Report / Memo style or Letter style? Is there a part b to the question?
 - ▶ Q4 and Q5 – which part of the syllabus is being asked? Are they computational or written (or a combination of both)
- the next bit is a matter of personal preference
 - ▶ either start with Q5 and then attempt Qs 1, 2, 3 and 4, or
 - ▶ start with Q1 and work through the question paper in whatever sequence you feel is best for you
 - the advantage of the first method is that, if you make a complete mess of the question – for whatever reason (fear, adrenaline, relief) – the maximum amount of damage is restricted to just ten marks whereas if you start with a big one you could potentially lose 25 marks and suffer a major panic when you realise that you've made a mess
 - if you're feeling good and confident, then tackle the questions in whichever sequence you feel would suit you best

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