

# Information sheet for CBE students



## TO BE HANDED TO ALL STUDENTS REGISTERING FOR CBE IN ADVANCE OF EACH CBE SESSION

This document, along with the *CBE student instructions* document must be read and understood in full, by each student, prior to sitting each computer-based exam.

**ACCA offers computer-based exams for the first seven papers within the Foundations in Accountancy suite of awards and the Knowledge level of the ACCA Qualification.**

### HOW DOES IT WORK?

The exams are conducted at centres which are licensed by ACCA.

Centres register students for the computer-based exams via ACCA's online administration system. They download exams for each student, the exams are then sat offline and results uploaded to the ACCA server upon completion of the exams.

If you intend sitting ACCA's CBEs you must, in the first instance, be registered with ACCA. The centre will require the following personal information from you as well as proof that you are a registered and eligible student:

- your ACCA student registration number
- date of birth (in day, month, year format)
- full name and address
- the qualification for which you are studying.

This information will be used only for the purposes of registering you as a student for the exams and informing ACCA of your exam results. The centre is required to inform you of the use of these personal details and the purpose for which the information will be used under the terms of the UK Data Protection Act.

You should also be aware that ACCA is entitled to provide such information to the centre as it requires to do so from time to time. ACCA shall do so solely for the purposes of the administration of the exams and such information may be passed to a centre in a country where no Data Protection Rights exist.

To prove you are registered and eligible to sit the requested CBEs, you will be required to provide your registration number, date of birth and contact details to the centre. You must also provide a valid, and official, form of photographic identification, eg passport. Failure to provide an official form of photographic identification will mean you cannot be booked in for a CBE session.

The CBE centre will also require you to pay a fee directly to them to cover the administration, invigilation and exam fee costs.

It may be possible for special arrangements to be made during exams for students who have long-term or permanent disability, indisposition, are visually impaired or who have a specific learning disability that might affect the exams. If you fall into this category, you should contact the centre's examinations co-ordinator who will be able to tell you what assistance can be provided to you when you sit your exam. In order to assess how best to help you, it will be necessary for you to provide medical evidence in support of your request or other documentary evidence of your circumstances. This should be provided to the CBE centre at least three weeks in advance of the exam session. The CBE centre will then liaise directly with ACCA to make any special arrangements.

### WHAT CAN YOU EXPECT?

Once the centre has registered you for the exam you will be given a time and date for the exam by the centre's examination co-ordinator. 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 laid down by ACCA. These have to be quietly situated, with individual PCs separated from other students, free from glare and conform to current health and safety requirements. 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 FMA/F2, *Management Accounting* you will be provided with a formulae sheet and annuity table.

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. The invigilator will check the details on screen, your identity against your ACCA registration card and will ensure that you have been assigned the correct exam. You will then be permitted to start the exam.

### CBE QUESTION TYPES

Multiple choice (MCQ) (two marks) – where you are required to choose one answer from a list of 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 the given list)

Multiple response matching (two marks) – 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 (two marks) – where you are required to key in numerical responses to a question on your screen.

## EXAM FORMAT

### Foundations in Accountancy

#### Introductory Certificate in Financial and Management Accounting (FA1 and MA1)

Each exam:

- is of two hours' duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains two-mark multiple choice questions only.

#### Intermediate Certificate in Financial and Management Accounting (FA2 and MA2)

Each exam:

- is of two hours' duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains the following question types: multiple choice questions, multiple response questions, multiple response matching questions, and number entry questions – all worth two marks

#### Diploma in Accounting and Business (FAB, FMA and FFA)

Each exam:

- is of two hours' duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains the following question types: multiple choice questions, multiple response questions, multiple response matching questions and number entry questions – all worth two marks.

#### ACCA Qualification (F1–F3)

Each exam:

- is of two hours' duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains the following question types: multiple choice questions, multiple response questions, multiple response matching questions and number entry questions – all worth two marks.

To allow you to become familiar with the question types above, and the operation of the CBE software, an online demonstration is available for each paper on ACCA's website.

### DURING THE EXAM

The screen is locked down to ensure that only the exam software runs.

You cannot use the on-screen calculator function.

The keyboard and mouse must only be used for the purpose of answering questions.

### ANSWERING QUESTIONS

During the exam you will be required to select or input your answer on-screen to the questions set. At the end of each question you will be required to click on the 'Submit' button to record your answer.

You can change your answer, move back or forward through the exam, skipping questions and returning to them at any time, provided that you do not quit from the program and that you do not exceed the time allocated overall for the exam.

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. When you quit, you exit from the exam and cannot re-attempt any questions.

The instructions provided on the exam day will explain these steps in detail.

### 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.

### WHAT HAPPENS NEXT?

The CBE centre is required to upload your exam results to ACCA's server within a specified period of time. ACCA will process your result and will update your student record to reflect your CBE result.

### EXAM REGULATIONS

All students registered with ACCA are required to observe and comply with ACCA's exam regulations. The consequences of failing to do so can be very serious for students and, if following an investigation, a case is found proven against an individual student, then that candidate's name may be removed from the student register.

The regulations apply to all students sitting ACCA's exams, whether paper-based, internally-assessed courses, or CBE.

The exam regulations are reproduced below:

- Each student is required to comply in all respects with any instructions issued by the registrar before an exam session or by the examination supervisor and/or invigilating staff during an exam.
- A student may not attempt to deceive the registrar or the examination supervisor by giving false or misleading information.
- A student may not take to his desk, or use or possess while at that desk, any books, notes or other material except that which has been authorised by the registrar.
- A student may not assist, or attempt to assist, or obtain, or attempt to obtain, assistance by improper means from any other person.
- Each student is required to adhere at all times to the exam guidelines.
- The examination supervisors' rulings must be complied with by each candidate. Supervisors are obliged to report any cases of irregularity or improper conduct to the registrar. The supervisor is empowered to discontinue the exam of a student suspected of misconduct and to exclude him from the exam hall.
- A student may not engage in any other unprofessional conduct designed to assist him in his exam attempt.
- A student is not permitted to remove his rough workings booklet or any other documentation from the exam hall.