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# Useful tips

from the Advanced Taxation  
(ATX) Examining Team

A person in black clothing is riding a bicycle on a dirt path that runs through a vast green field. The path is a light brown color and is flanked by rows of green crops. The cyclist is positioned in the lower right quadrant of the image, moving away from the viewer.

Think Ahead

The Examining Team are often asked about common errors which students make during the ATX exam. Here is a quick summary of the common pitfalls and errors made by candidates, and how you can avoid them! The tips in this article are relevant to ATX UK and all of the other ATX variant exams.

## 1 READ THE QUESTION

It may seem obvious but read the question carefully, and make sure you understand each part of the requirement, so that you can address the key points which have been asked for. In the Section A question, take careful note of instructions which may tell you how to approach the question.

As you read the scenario you should be thinking about the relevance of the information given. Almost all of the information in the exam is given for a reason; it is up to you to identify that reason and the implications of it.

### **Examining Team recommends (ETR):**

Ensure you do sufficient question practice using exam standard questions. You need to be familiar with the different styles of question you may encounter in the ATX exam. Read the question carefully and pay attention to instructions about what to address, and what not to address, in your answer. Check you have completed all parts of a requirement before moving on.

## 2 PAY ATTENTION TO COMMAND WORDS

The command words used in the requirement provide an indication of the level of detail required. For example, 'state' requires no explanatory detail whereas 'explain' requires a full explanation of relevant points. 'Calculate' requires calculations in order to arrive at a figure; it does not require explanations unless they are asked for separately. 'Explain, with supporting calculations' requires an answer which provides a full explanation of points with calculations to support your explanations, where relevant. Candidates often leave out the 'explain' part which limits the marks which can be earned.

### **ETR:**

Ensure you are familiar with the command words used commonly in the ATX exam and what they mean. Refer to past ATX exams and carefully review how the suggested solutions look for each of the command words used.

## 3 ENSURE YOU HAVE ADEQUATE TECHNICAL KNOWLEDGE

You should have a consistent level of knowledge across the syllabus. A significant number of candidates are often unable to answer some requirements because they have not studied that area of the syllabus and study guide in sufficient depth.

Understanding the tax rules is important, but they must also be memorised. This should ensure you have sufficient knowledge to be able to apply the rules you have learnt to the given scenario (see point 4 below).

### **ETR:**

Revise the whole syllabus and your earlier knowledge from Applied Skills Taxation (TX). Consider reviewing your earlier notes alongside your current ones and make sure you address any areas of weakness you may have. If you had an exemption from TX, you need to bear in mind that with only a few exceptions, the whole syllabus is assumed knowledge for the ATX exam. Memorise the relevant tax rules – you should be able to write them down with no prompting from the facts in the question.

#### 4 ANSWER THE REQUIREMENT IN RELATION TO THE SPECIFIC SCENARIO

Generic rote learnt answers gain minimal technical credit and will not score any professional marks. The Examining Team is looking for answers which are relevant to both the requirement (see point 1 above) and the specific scenario. The exam is designed to allow students to demonstrate that they can apply their knowledge to the scenario information and the requirement. Rote learnt points which are not applied to the question are unlikely to gain sufficient credit in the exam to gain a pass.

**ETR:**

Read the scenario and identify the relevance of the information given, and the resulting tax implications. Reference information from the exhibits or your calculations and explain why, in this specific case, something is particularly relevant.

#### 5 THINK MORE, WRITE LESS

It is clear that many candidates would benefit from spending more time thinking and less time writing. A lack of thought can lead to answers which are longer or shorter than they need to be (by reference to the number of marks available), answers which digress into irrelevant areas, and ones which include unnecessary or inefficiently prepared calculations.

**ETR:**

Take time to stop and think before you start writing your answer. For written explanations, identify the best and most concise way of making each point and make each point only once to avoid repetition. For calculations, take time to determine the most efficient manner in which to prepare them, which may be working at the margin, where you feel confident to do so.

#### 6 STRUCTURE YOUR ANSWER IN A LOGICAL WAY

Successful candidates produce answers which are easy to follow and are set out in a logical way. Taking time at the start of a question to read and carefully consider how to approach it (see point 5 above) invariably leads to a more logical, concise, and better focused answer. For example, if there are two alternatives to consider, it would be useful to structure your answer under two separate sub-headings.

**ETR:**

Make use of headings and sub-headings to focus your mind on what you are to write about. Bullet points are acceptable, provided each point made is explained fully. Calculations should be set out clearly with workings shown. Cross reference your calculations, particularly if you are using both the word processing and spreadsheet response spaces. You are more likely to earn certain professional skills marks if you approach your answer in this way.

#### 7 KEEP GOING

Do not be tempted to give up. In most cases, successful candidates keep going until they have attempted all parts of a question. Follow through marks are given, where appropriate. For example, conclusions you make, which logically follow on from your answer, will earn marks even if your answer is not completely correct.

**ETR:**

Try to attempt all parts of a question. Your knowledge does not need to be perfect, but you should at least have a go. For calculative requirements, clearly show your workings to maximise your chances of scoring follow through marks if you make a mistake.

## 8 DEMONSTRATE PROFESSIONAL SKILLS

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There are 20 professional skills marks which can be scored in every ATX exam. The professional skills marks are not earned separately, instead they are awarded by reference to the technical work you do. There is therefore no need to address the professional skills separately when answering a question. This means you should treat the exam as being out of 80 marks, instead of 100. Consequently, you have more time to think about the requirements, the scenario and its implications, what you want to say, and how you want to say it (see point 5 above).

### **ETR:**

Approach the professional skills as being integrated into your technical answers, by providing full, well thought-out answers to all of the requirements. Focus on answering the requirements set to the best of your ability and the professional skills marks should follow.

## 9 MANAGE YOUR TIME

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The Examining Team works hard to ensure that the exams are fair and equitable, however, it is noticeable that some candidates spend too long on Section A questions at the expense of producing full responses in Section B.

The introduction of professional skills (see point 8 above) will allow you more time to gain the technical marks, but you should still plan your time carefully.

### **ETR:**

Calculate how long you should spend on each requirement and stick to it. Keep an eye on the time and try not to overrun. Be aware of how much time has elapsed and how much time remains for each particular requirement and tailor your answers accordingly. You can always go back to a previous question if you have time later. Time management is a continuous process!

## 10 REVISE, PRACTISE, REVIEW!

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ACCA publishes technical articles and lots of study support to help you pass. However, it is essential that you revise the knowledge, practice exam standard questions and read the comments in the examiner's report alongside the published exams. Review your attempts at questions and consider where you are going wrong.

# Good luck in your exams

Written by a member of the ATX examining team