

# ACCA

## F4 Exam technique

( see also the section on general exam technique )

Always remember, this is a law exam for accountants, not a law exam for lawyers. It is intended by ACCA that students should appreciate that company law, the law of transactions, employment law, the law of tort and partnership law is governed by established principles as well as by statute

### ● do I need to know case names?

- ▶ ideally, yes! English business law ( and to a lesser extent company law, partnership law and employment law ) is case driven – that is, the principle is established by the decided cases, not the other way round.
- ▶ so, in an ideal World, you would be able to state the principle and then ( in brackets, and underlined ) you would name the case
- ▶ for many ACCA students English is not their first language ( indeed, in many cases, it's not even their second language! ) so cases like "Partridge v Crittenden" are two very strange family names.
- ▶ for natural English speakers, particularly those from the UK and Ireland, it wouldn't be unusual for them to know actual people with those family names. Fisher v Bell is a good example – both are names of current / former English cricketers!
- ▶ so, for those of you who are non-UK / Ireland based, here are one or two comforting thoughts
  - if you remember both parties in a case, name them eg "Goods in a shop window are invitations to treat and are not offers capable of acceptance ( Fisher v Bell )"
  - if you can remember only one name, say "Goods in a shop window are invitations to treat and are not offers capable of acceptance ( Fisher's case )"
  - if you can remember neither name, but can remember the subject matter, say "Goods in a shop window are invitations to treat and are not offers capable of acceptance ( the flick knife case )"
  - and if you can remember neither name, nor the subject matter, say "In a decided case, it was established that goods in a shop window are invitations to treat and are not offers capable of acceptance"

**● how can I begin to remember case names?**

- ▶ at the back of the OpenTuition course notes, there are lists of cases with blanks to fill in. These cases are grouped together by some common denominator – horses, cars, (English) first names and so on. The individual lists therefore are drawn from across the syllabus. By no means do they represent all the cases in the syllabus, nor even “the really important ones”!
- ▶ but they will give a good number of cases illustrating a good number of legal principles
- ▶ when you have completed these lists ( look them up in Google or other search engine if you can't find them in a study text ) fold the pages so that only the case name is shown and then read, read and read them again and again. They could easily be carried in a pocket or hand-bag and can be read on the way into work ( not if you're driving! ) or at lunch time
- ▶ by the time you have gone through these lists five or six times, you should be amazed by how many of them you can remember

**● do I need to know the dates of cases?**

- ▶ absolutely NO! There are no marks for knowing case dates

**● do I need to remember section numbers for the Company Law questions**

- ▶ again, absolutely NO! Again, there are no marks for quoting section numbers

**● can I pass the law exam if I don't answer all 10 questions?**

- ▶ yes, of course you can – if you score 50% or more, then you pass the exam
- ▶ however, you are clearly not well enough organised to be able to maximise your chances of passing!
- ▶ in ten years of marking for the ACCA – over 8,000 scripts – on only one occasion did I mark a passing script and the student had failed to answer 100% worth of marks in the paper

### ● what if I run out of time?

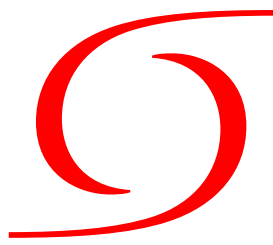
- ▶ how can you? You have the same three hours as everyone else!
- ▶ this is a classic question from students who have little or no exam technique / no self-discipline!
- ▶ there are ten questions and 180 minutes – that means you have 18 minutes per question – AND NO MORE!
- ▶ if you “steal” two extra minutes on each of nine questions that means that you cannot attempt the tenth
- ▶ any ( and every ) tutor will repeatedly tell you that “the first 50% of the marks in any question are always easier than the last 50%”

### ● so, how do I tackle the exam?

- ▶ in the fifteen minutes’ reading time, start by reading through the entire exam “noting the rubric of the paper” ( finding out which topics are covered! ) This should take no more than two minutes
- ▶ then select the questions in the sequence with which you feel most comfortable and jot down on your question paper those points / matters which spring immediately to mind
- ▶ do this for all ten questions! Some of the ten will be more difficult for you than the others, but it is still essential that you attempt a plan for all ten
- ▶ at the end of the fifteen minutes reading time, you should have ten very rough outline plans
- ▶ now, take the question you feel you could answer best, replicate your plan into your answer paper ( question papers are NOT marked )
- ▶ this outline plan now needs to be considered – “Have I got enough points to score ten marks?” How many do you think you’ll need to score ten? Simple answer – ten! That’s ten different, valid, relevant points.
- ▶ if you have only three then, without further things to say, you have a maximum of three marks. Do that eight times and, no matter how good the remaining two answers are, you have a maximum point count of 44%
- ▶ you therefore need to stretch those three points into ( hopefully! ) ten
- ▶ this is done in your planning time for the question. Planning time? YES!!! Take the number of marks per the question – or, equally important – per part of question. Divide by 2 and that’s the number of minutes you should be spending planning your answer and trying to stretch those three points into ten.
- ▶ thus, for a part question worth, say, six marks, that’s a planning time of three minutes. For a full ten marker, that’s five minutes planning

- ▶ for the ten mark scenario, if at the end of say four minutes you still have only four points, that's only 40% of the available marks and that's a fail. No good!
- ▶ so try this. Take any one of those four points and try to make two points out of it. For instance, if you have used the word "and" within the point, you could make two separate points out of it eg "Exclusion clauses should be reasonable and brought to the attention of the other party at the time the contract is entered into"
- ▶ surely, there are two separate points here – "reasonable" is one and "timing of bringing to the attention of the other" is the second
- ▶ try this for each of your original four points – but it doesn't always work. Try making two points out of "An auditor reports on whether the financial statements show a true and fair view"!
- ▶ Ok, now we're up to more than four – say six. It's still not enough – what if the marker doesn't like one or two of those points – maybe they aren't really relevant. In addition, you're not giving yourself the greatest chance of scoring heavily and achieving a comfortable pass.
- ▶ you've nothing else to say? No more points that can be made? You're stuck on just six?
- ▶ then take any one of them, say the second, and
  - say it again!
  - use different words
  - don't repeat yourself
  - express the point in an alternative manner
  - change the subject of the original thought into the object
- ▶ there are numerous ways in which a perfectly valid point can be made by cunningly changing the matter described
- ▶ just look again at that indented list above – a classic example of saying the same thing but using different words
- ▶ do that for three or four of your original thoughts and you're up to ten before you know it
- ▶ "Ah! But what if the marker sees what I've done?" So what – what have you lost? Nothing! What have you gained – the potential for the marker to give you that extra one or two which you certainly would not otherwise have gained

- now, at the end of your five minutes planning exercise you will hopefully have a plan in your answer booklet with nine or ten points in it
- head it "Plan", rule it off, and under no circumstance cross it out
- but you only have thirteen minutes left to write out an answer – ten paragraphs / ten points / potentially ten marks
- that's only 1.3 minutes per paragraph so ask yourself "How long is a paragraph?"
- answer – no more than 2 – 2.5 lines. Effectively, it's one sentence
- leave a line between your paragraphs – it makes it more marker-friendly
- write out your ten paragraphs – ok, nine with an introduction or a conclusion – ok, eight with an introduction and a conclusion ( if a conclusion is asked for eg "Advise Carol ..." you MUST have a concluding paragraph which advises Carol and, even if it's incorrect, so long as it's supported by your legal argument you should still score)
- now move on to the next question and do the whole process again
- but remember, NO MORE THAN 18 MINUTES PER QUESTION
- clearly identify at the start of each question the number of the question in the paper. At the start of each part of an answer there should clearly be a gap between that start and the end of the previous part
- the examiners like the answers to be subdivided into sections with appropriate headings
- it's probably much too extravagant to start every part of every answer on a separate page, but do avoid the situation where your answers are not clearly separated
- at the end of each part of an answer, leave a gap, say 8 – 10 lines for any afterthoughts. There shouldn't be any if you have planned your answer correctly
- another problem is, if there are any afterthoughts, you may already have concluded your answer with your advice to Carol!  
So plan it more carefully and try to avoid the afterthoughts!



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