

Global Learning Providers' Conference February 2015

F4 Corporate and Business Law

This document summarises the Question and Answer discussion which took place in the examiner's workshop at the Global Learning Providers' Conference on 11-12 February 2015.

- **I understood that ACCA does not publish the paper versions of exams that are available by on-demand CBE. Why was the December 2014 exam paper published?**

When a significant change is made to the structure of an exam, we will publish the first exam set under the new structure.

- **Should I advise candidates to take the paper or CBE version of the exam?**

Our advice would be to encourage candidates to take the CBE version wherever possible. The benefits of the on-demand CBE are its flexibility, and the ability to take retakes quickly, if needed.

- **Why is the style of section B of the paper version of the exam different to that of the CBE version?**

ACCA's exam development process places great emphasis on ensuring equivalence between the paper and CBE exams, where these run in parallel. Equivalence does not necessarily mean that the exams have to be identical, as this may not result in the best and fairest experience for students. In the case of F4, it was decided to keep some short written questions in section B. This is because in paper, the only objective test (OT) question type that can be used is the multiple-choice (MCQ), whereas in the CBE version, others such as multiple response (MR) or multiple response matching (MRM) can be used. The written questions in the paper exam allow some more flexibility, which the CBE versions can achieve by using the wider range of question types.

- **Will ACCA publish separate pass rates for the paper and CBE versions of the F4 ENG and GLO exams?**

No, as for the other exams that are currently offered by paper and on-demand CBE, the pass rate that is published is for the combined population of candidates over both formats.

- **What is the status of Corporate Governance in the syllabus?**

This topic was removed from the syllabus as from September 2014.

- **To what extent is the Human Rights Act examinable?**

The Human Rights Act is not examinable.

- **Will ACCA publish a breakdown of the % splits of syllabus coverage for this exam?**

Our policy is to examine the full syllabus at each session, and not to publish any syllabus weighting information.

- **Is the structure for the GLO version of the exam the same as for the ENG version?**

Yes.

- **Are there any questions with only two answer choices?**

No, the minimum is three choices for one mark questions.

- **Is ACCA sufficiently careful about the level of English language ability of students?**

The English Language support and test material on the website is designed to help students with their English and to indicate the level that is expected within ACCA's exams. We do not test English language, however it must be borne in mind that law is a very technical subject with technical language that we need to examine.

- **Will candidates be tempted to rely on section A and the 70% of the exam based on single objective test items?**

During the first session of the new structure exams, there was no evidence of this. In December 2014, there were fewer incomplete exam scripts than were seen previously. We would certainly encourage students to answer every question of the exam.

- **Is the new structure F4 storing problems for later papers, in terms of candidates struggling with English language?**

The reason for changing the structure of F4 was to position it clearly as a law exam suitable for accountants. Our view was that it was not appropriate for a law exam to act as a "gatekeeper" for a professional accountancy qualification.

- **Will more questions be added to the bank in future?**

Yes, ACCA reviews and refreshes all of its CBE banks regularly. Questions are added and withdrawn several times each year.