

Global Learning Providers' Conference February 2015

P6 Advanced Taxation

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.

- **Do candidates always need to write formally in paragraphs?**

Candidates are expected to use appropriate business language but that does not necessarily mean that answers always need to be presented as long paragraphs or prose. Candidates can present their answers as discrete bullet-pointed short answers, if appropriate. Often this is preferable to allow candidates to convey their point succinctly and concisely.

- **Given the volume of information that has to be learned across F6 and P6 why are the P6 exams not open book, given that most candidates will have access to resources such as tax legislation in a work capacity?**

The P6 exams are not open book to ensure that all candidates have the same opportunities when sitting the exam. With the flexibility that is offered by ACCA in terms of how candidates choose to study (ie, self-study or tuition with one of our approved learning partners), it would be impossible to ensure that all candidates have access to the same resources. Therefore, an open book policy cannot be implemented in the interests of fairness and to ensure no candidates are disadvantaged when sitting any ACCA exam.

- **Tuition providers and candidates are aware that there is now a P6 examining team. However, is there still one individual examiner who initially writes the exam?**

The development of the syllabus and the writing and quality assurance of the exams has always been done by a team, involving both external panel members and ACCA's Qualifications team. For the professional papers, the ACCA has been working with examiners to recruit people to write some questions. Therefore, there is no longer one single individual who writes a full paper. Every P6 (UK) paper is a collaborative effort of the P6 (UK) examining team.

- **Could you provide further details on the role of the Sitter and the part they play in the quality control process for P6 (UK)?**

The Sitter is a subject-matter expert who sits every P6 (UK) paper prior its finalisation without access to the proposed solutions. The Sitter uploads their full worked answers for review by the rest of the examining team. This is an important stage in the quality control process of the exam and is done fairly late in the process once the examining team have fully reviewed and discussed the paper. The purpose of this stage is not to highlight any technical discrepancies, as these will all have been dealt with at an earlier stage of the quality control process. Rather it is useful to highlight, through the quality of the Sitter's worked answers, any areas of potential ambiguity in the requirements or scenario which requires rectification before the paper is finalised. The Sitter can also identify any undue time pressure within questions which needs to be addressed.

- **Can you confirm what Finance Act will be examinable in the examination sessions from June 2015 to March 2016?**

Yes, Finance Act 2014 will be applicable for the 4 sessions spanning June 2015 to March 2016.

In addition, due to the uncertainty over the timing of Finance Acts in 2015 as a result of the General Election, the exam year for the UK tax papers has been extended for one further exam session to 30 June 2016.

As a result, the P6 (UK) exam in June 2016 will also examine Finance Act 2014. Therefore, Finance Act 2014 will apply to 5 exam sessions.