

Think Ahead

ACCA



F6 Taxation (UK) – a guide to using the examiner's reports

ACCA's self-study guide for F6 is a fantastic resource designed especially to help you if you are taking F6. Hopefully you have already had a chance to take a look at this but if not you can find it by clicking on the image above.

F6 Taxation (UK) – a guide to using the examiner's reports

Part of getting started is getting to know your exam and we recommend that you use the examiner's reports as a resource here.

In addition, when you come to the revision phase we strongly recommend that you come back to these reports and look at them in more detail.

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UNITED KINGDOM (UK)

RELATED LINKS

- [F6 examiner's approach article \(UK\)](#)
- [F6 examiner's approach interview](#)
- [Adobe reader](#)

EXAMINER'S REPORTS FOR THE UK

To view PDFs of examiner's reports for the UK variant, please download them from the 'Related documents' section of this page.

APPROACH ARTICLE AND INTERVIEW

These resources are very useful when you tackle the paper for the first time. They give you real insight into what the examiner is looking for in terms of exam performance.

They cover:

- the main themes of the paper
- information on how the exam is structured
- advice on exam technique
- tips on how to succeed
- potential pitfalls to avoid.

The examiners' article and approach interview can be accessed from the 'Related links' section.


EXAM SUPPORT RESOURCES

Return to the exam resource finder to locate other materials to help with your studies

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You can access the examiner's reports for F6 by clicking on the image above. We suggest that at the very least you take a look at the last four – but of course you can look at as many as you like!



Examiner's reports

What are the examiner's reports?

The reports are produced after each exam sitting and provide an analysis of students' performance – what they did well and what they didn't do so well.

They tell you which parts of the exam students found challenging and identify some of the key areas where students appear to lack knowledge as well as where they have demonstrated poor exam technique. The reports refer to specific questions in the exam, looking in detail at areas which caused difficulty. They also provide lots of useful tips.

How will the reports help you when you are revising for your exam?

If you review several of these reports you will notice that there are some key themes which the examining team comment on again and again. Typically students fail for the same reasons exam sitting after exam sitting.

For you to succeed in your exam you need to try to avoid the pitfalls that have led to students failing F6.

What are we going to do now?

In this document we are going to show you how to use the examiner's reports as part of your revision phase.

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Step 1 – Read the last four examiner's reports

Read through each of the last four examiner's reports for F6.

- ✓ As you go through them note down any themes you notice which come up more than once.
- ✓ Also try to note down any areas where the examining team is providing advice – for example, you may see in the June 2016 report there is some advice to candidates about studying the entire syllabus and not relying on 'question spotting' in a few selected syllabus areas.

Examiner's report

F6 (UK) Taxation
June 2016



Specific Comments (from paragraph 2 of the report)

It was very pleasing to see that once again almost all candidates attempted all of the questions. Candidates preparing for the next examination of F6UK are advised to work through the specimen paper, past exam papers and sample questions discussed here and to carefully review how each of the correct answers were derived. Section A questions aim to provide a broad coverage of the syllabus, and future candidates should aim to revise all areas of the F6UK syllabus, rather than attempting to question spot. The following question is reviewed with the aim of giving future candidates an indication of the types of questions asked, guidance on dealing with exam questions and to provide a technical debrief on the topics covered by the specific questions selected.



Take note

You may need to read through each of the reports a couple of times – but to get you started you might note down:

*Breadth of syllabus and
question spotting*

You will see this pops up several times, for example in the June 2016 report.

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Now use this page to note down other themes or advice you notice which come up... include a reference to the report – so the exam sitting and the question number, the theme and then a bit of context (see example below)

Reference	Theme	Context
J16 General comments	Breadth of syllabus and question spotting	Section A questions aim to provide a broad coverage of the syllabus, and future candidates should aim to revise all areas of the F6UK syllabus, rather than attempting to question spot.

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Step 2 – Common themes identified by the examining team over the last four exam sittings

Now compare your list with our list over the following pages – how many did you identify?

Spend some time looking through the reports again with the table over the following pages at your side, to make sure you understand where each of the points comes from. You will see we have also included an additional column 'How to avoid the pitfalls' and we will talk about this in Step 3.

Reference	Theme	Context	How to avoid the pitfalls
J16 General comments	Breadth of syllabus and question spotting	Section A questions aim to provide a broad coverage of the syllabus, and future candidates should aim to revise all areas of the F6UK syllabus, rather than attempting to question spot.	ACCA tests the breadth of the syllabus as well as depth and so it is important that you do not leave any syllabus areas out in your revision.
J16 Section A		This was a difficult question, but demonstrates the need to cover the whole syllabus. Even if the specific rules (and quarter days) were not known, some logical thought would have eliminated some, if not all, of the alternatives.	Practise section A objective test questions from the approved content provider question banks to help ensure you have breadth of knowledge. Where you are not sure of the answer use elimination to narrow down the options available to you.
M16 Section A		This was a fairly challenging question, but should demonstrate to candidates the need to cover the whole syllabus during their studies, including administration.	Watch the study support video Gaining the easier marks for some further tips on answering questions in section A.
M16 Section B Q2	Superfluous detail and overly lengthy workings	Part (b) required the default surcharge implications of the late submission of VAT returns and payment of the related VAT liabilities. This was reasonably well answered, although answers were often far longer than necessary for the available marks.	Make sure you have worked through all of the technical articles and study support videos related to F6 as these cover the areas that students have found challenging in the past as well as new subject areas.
M16		This was well answered, but many candidates produced	Ensure that you use the mark allocation as a guide to the number of points you need to make in your answer. The markers cannot award more marks than those available and so by writing unnecessary detail you are wasting valuable exam time.



Take note

Note that this table is based on the examiner's reports for June 2016, March 2016, December 2015 and September 2015 – if you are sitting exams from December 2016 you may find some different references.

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Reference	Theme	Context	How to avoid the pitfalls
J16 General comments	Breadth of syllabus and question spotting	Section A questions aim to provide a broad coverage of the syllabus, and future candidates should aim to revise all areas of the F6UK syllabus, rather than attempting to question spot.	ACCA tests the breadth of the syllabus as well as depth and so it is important that you do not leave any syllabus areas out in your revision.
J16 Section A		This was a difficult question, but demonstrates the need to cover the whole syllabus. Even if the specific rules (and quarter days) were not known, some logical thought would have eliminated some, if not all, of the alternatives.	Practise section A objective test questions from the approved content provider question banks to help ensure you have breadth of knowledge. Where you are not sure of the answer use elimination to narrow down the options available to you.
M16 Section A		This was a fairly challenging question, but should demonstrate to candidates the need to cover the whole syllabus during their studies, including administration.	Watch the study support video Gaining the easier marks for some further tips on answering questions in section A. Make sure you have worked through all of the technical articles and study support videos related to F6 as these cover the areas that students have found challenging in the past as well as new subject areas.
M16 Section B Q2	Superfluous detail and overly lengthy workings	Part (b) required the default surcharge implications of the late submission of VAT returns and payment of the related VAT liabilities. This was reasonably well answered, although answers were often far longer than necessary for the available marks.	Ensure that you use the mark allocation as a guide to the number of points you need to make in your answer. The markers cannot award more marks than those available and so by writing unnecessary detail you are wasting valuable exam time.
M16 Section B Q3		This was well answered, but many candidates produced extremely long answers for what should have been a simple set of workings. For example, the capital allowance was simply a 100% annual investment allowance on the purchase of a new asset and did not require a detailed capital allowances computation.	Determine which calculations you need to do before you start writing your answer and think carefully about the most efficient way to lay out your workings– do not be tempted to calculate things unnecessarily. Use marginal rates where appropriate to avoid unnecessarily lengthy calculations.
M16 Section B Q5		The question was fairly well answered, although far too many candidates wasted time on workings which were much longer than necessary.	Have a look at the "Five minutes with the examining team" video for F6 which provides some useful guidance on this, and other, points.
D15 Section B Q3		This section was well answered, but candidates need to appreciate that where requirements are just for one mark or two marks, then only very short precise answers are required.	

Continued ►

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Reference	Theme	Context	How to avoid the pitfalls
D15 Section B Q5	Superfluous detail and overly lengthy workings (cont.)	Given that the husband's personal allowance restriction would be reduced, the answer was simply the amount of interest at 60%. However, half page answers were quite common. Once again, working at the margin (where appropriate) could have saved an enormous amount of time.	
S15 Section B Q2		A number of candidates simply copied out (and often explained) the taper relief table from the tax rates and allowances. This was a time consuming approach to gaining one mark.	
S15 Section B Q5		Candidates need to appreciate that their answers should be as clear as possible and workings should be clearly shown, although these should be kept to the minimum required. For example, only one working was needed for the property income.	
S15 Section B Q5		Candidates are advised that the use of marginal tax rates can often be used to answer such requirements and this is good practice for those candidates who are planning to attempt the advanced taxation paper.	
J16 Section B Q2	Answering the requirement	This demonstrates the need to relate answers to the information given rather than just writing everything known on a particular subject.	Read through each requirement twice to ensure you understand what you need to do. Do not be tempted to spend time writing everything you know about a topic as this will not gain marks.
M16 Section B Q2		Although there were a number of satisfactory answers to this section, answers often strayed from VAT into discussing corporation tax aspects of groups, which was not relevant to the requirement set.	Make a plan before you start writing your answer – note down the points you want to include and then be strict with yourself and do not stray from your plan.
D15 Section B Q4		Although candidates generally managed to eventually reach the correct answer, far too many listed every conceivable piece of information that a VAT invoice should contain – rather than focusing on the requirement. But unfortunately, they were not answering the requirement which was solely concerned with payments and due dates.	Continued ►

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Reference	Theme	Context	How to avoid the pitfalls
S15 Section B Q4	Answering the requirement (cont.)	Although many candidates demonstrated satisfactory knowledge here – a large number wasted a significant amount of time by also performing calculations for the three existing partners, despite the requirement only concerning the new partner.	
D15 Section B Q2	Planning	This section should have been quite straightforward to answer, but it needed some planning beforehand. The majority of candidates wasted time by calculating the tax liabilities under each option, rather than just applying (an obvious) marginal rate of 40% to the profit reduction.	Ensure you plan the necessary calculations for each part of the question before writing your answer. If you don't plan there is a risk that you will produce too many detailed calculations, wasting valuable time and not gaining any additional marks.
D15 Section B Q6		Although not computationally difficult, the question did require some prior thought.	Watch the study support video Gaining the easier marks to obtain some further tips around planning for this exam as well as the "Five minutes with the examining team" video for F6.
S15 Section B Q2	Clear workings	Although many candidates demonstrated satisfactory knowledge here – workings were often badly laid out, hard to follow, and repeated the same points. In addition, many candidates failed to use proper workings and accordingly became confused mid-way through their calculations.	Make sure that all of your workings are clearly laid out and referenced so that they are easy to follow. Consider asking a peer or tutor to check though an answer to a practice question to see if they can follow your workings. Review how the workings are laid out in model answers and try to follow the approach they take.
S15 Section B Q4		Once again, many candidates' workings were not well-laid out. Many candidates prepared tax computations for both years for which figures were provided, before realising that all that was required was a loss memorandum.	

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Step 3 – Question practice

The key to passing F6 is question practice. Make sure you refer to the self-study guide for hints and tips but keep in mind what the examiner's reports have said. You want to try to avoid the pitfalls so use the advice given in the table at step 2 when practising your questions.

Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes
- Work through the [specimen exam](#) – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day



Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.