

Reading and Planning Time (RAPT) Article

This article provides you with information on how the requirements associated with the 15 minutes reading and planning time (RAPT) permitted in the Diploma IFRS and Diploma Tax have changed.

For these paper-based exams commencing December 2016 onwards, ACCA has removed the restriction relating to the 15 minutes reading and planning time and candidates may now use this time however they choose. The exams remain three hours and 15 minutes in length. ACCA encourages candidates to take time at the beginning of the exam to read questions carefully and to plan answers, however once the exam time has started, there is no restriction as to when candidates may start writing in their answer booklets.

The main reason for the removal of this restriction is that all ACCA candidates are aspiring to become professionals and, as such, ACCA believes that they should be responsible for managing their own time during the exam – this is a life skill. Not all students are the same and hence the precise use of the time is likely to vary. Consequently, candidates can use the first 15 minutes of the exam to plan answers, or start the exam immediately and reallocate the 'extra' 15 minutes across the whole exam thereby planning question by question.

To be fully prepared for the exam, including how to use the 3 hours and 15 minutes, practice as many exam standard questions as possible; the ACCA specimen exams and Approved Content Provider revision kits contain exam standard questions. Full details of these can be found on the ACCA website.

While ACCA publishes past Diploma exams, these should be used with caution as they are not updated for the latest exam syllabus, this is why Approved Content Provider revision kits that have been approved by the examining team for style and appropriateness.

Practice exams should be attempted **under exam conditions** to work out how best to use the exam time. As part of good exam technique, answers should be fully reviewed and candidates should determine how performance might be improved in the future, including what modifications might be made to the use of the RAPT. Also, refer to examiner reports on the ACCA website which often pass comment about how candidates should best use their exam time.

However you plan to use your exam time, you should:

- (i) ensure for all questions that the requirement has been fully understood and determine the process necessary to answer the question; and
- (ii) properly consider how to structure the response to each question and lay it out so as to articulate the answer clearly.

In Professional level exams, it is probably useful to allow some time at the start of your exam to choose the order in which you will answer the questions rather than doing this halfway through the exam when you may be feeling under more pressure.

Adoption of these principles combined with plenty of question practice will help to maximise the chances of success. Make sure that you go into your exam knowing that you have done everything possible to pass and that includes planning appropriately both before and during the exam – good luck!