

EXAM TECHNIQUE

INTELLECTUAL LEVELS AND QUESTION VERBS

We take a look at the intellectual levels for the ACCA Qualification papers, which should help you know how to answer questions that you might be asked to do in an exam.

It is particularly important to consider

the question requirements carefully to make sure you understand exactly what is being asked, and whether each question part has to be answered in the context of the scenario or is more general. You also need to be sure that

you understand all the tasks that the question is asking you to perform.

The different levels of the ACCA Qualification each address different intellectual levels. See table below for further information.

INTELLECTUAL LEVELS

Knowledge and comprehension

Papers F1–F3

- ▣ retention and recall of knowledge
- ▣ understanding of major accounting and business ideas, techniques and theories
- ▣ use of knowledge and techniques in new but familiar situations
- ▣ recognition of fundamental cause and effect in accounting.

Application and analysis

Papers F4–F9

- ▣ analysis of unfamiliar situations to prepare reports and solve problems using relevant concepts and theories
- ▣ recognition of subtle or hidden information patterns and trends within financial and other information, and the ability to interpret these
- ▣ the ability to infer from given information and draw conclusions.

Evaluation and synthesis

Papers P1–P7

- ▣ generalisation, comparison and discrimination using complex and unstructured information
- ▣ assessment and evaluation of complex information
- ▣ use of reasoned argument to infer and make judgments
- ▣ presentation and justification of valid recommendations.

ACCA examiners have highlighted the lack of understanding of the requirements of question verbs as the most serious weakness in many candidates scripts. Given below are some common question verbs used in exams.

QUESTION VERBS

Analyse *Intellectual level 2, 3 Actual meaning* Break into separate parts and discuss, examine, or interpret each part *Key tips* Give reasons for the current situation or what has happened.

Apply *Intellectual level 2 Actual meaning* To put into action pertinently and/or relevantly *Key tips* Properly apply the scenario/case.

Assess *Intellectual level 3 Actual meaning* To judge the worth, importance, evaluate or estimate the nature, quality, ability, extent, or significance *Key tips* Determine the strengths/weaknesses/importance/significance/ability to contribute.

Calculate *Intellectual level 2, 3 Actual meaning* To ascertain by computation, to make an estimate of; evaluate, to perform a mathematical process *Key tips* Provide description along with numerical calculations.

Comment *Intellectual level 3 Actual meaning* To remark or express an opinion *Key tips* Your answer should include an explanation, illustration or criticism.

Compare *Intellectual level 2 Actual meaning* Examine two or more things to identify similarities and differences

Key tips Clearly explain the resemblances or differences.

Conclusion *Intellectual level 2, 3 Actual meaning* The result or outcome of an act or process or event, final arrangement or settlement *Key tips* End your answer well, with a clear decision.

Criticise *Intellectual level 3 Actual meaning* Present the weaknesses/problems; evaluate comparative worth Don't explain the situation. Instead, analyse it *Key tips* Criticism often involves analysis.

Define *Intellectual level 1 Actual meaning* Give the meaning; usually a meaning specific to the course or subject *Key tips* Explain the exact meaning because usually definitions are short.

Describe *Intellectual level 1, 2 Actual meaning* Give a detailed account or key features. List characteristics, qualities and parts *Key tips* Make a picture with words; identification is not sufficient.

Discuss *Intellectual level 3 Actual meaning* Consider and debate/argue about the pros and cons of an issue. Examine in-detail by using arguments in favour or against *Key tips* Write about any conflict, compare and contrast.

Evaluate *Intellectual level 3 Actual meaning* Determine the scenario in the light of the arguments for and against *Key tips* Mention evidence/case/point/issue to support evaluation.

Explain *Intellectual level 1, 2 Actual meaning* Make an idea clear. Show logically how a concept is developed.

Give the reason for an event *Key tips* Don't just provide a list of points, add in some explanation of the points you're discussing.

Illustrate *Intellectual level 2 Actual meaning* Give concrete examples. Explain clearly by using comparisons or examples *Key tips* Add in some description.

Interpret *Intellectual level 3 Actual meaning* Comment on, give examples, describe relationships *Key tips* Include explanation and evaluation.

List *Intellectual level 1 Actual meaning* List several ideas, aspects, events, things, qualities, reasons, etc *Key tips* Don't discuss, just make a list.

Outline *Intellectual level 2 Actual meaning* Describe main ideas, characteristics, or events *Key tips* Briefly explain the highlighted points.

Recommend *Intellectual level 3 Actual meaning* Advise the appropriate actions to pursue in terms the recipient will understand *Key tips* Give advice or counsel.

Relate *Intellectual level 2, 3 Actual meaning* Show the connections between ideas or events *Key tips* Relate to real time examples.

State *Intellectual level 2 Actual meaning* Explain precisely *Key tips* Focus on the exact point.

Summarise *Intellectual level 2 Actual meaning* Give a brief, condensed account Include conclusions. Avoid unnecessary details *Key tips* Remember to conclude your explanation.