

PROFESSIONAL MARKS

HOW TO EARN PROFESSIONAL MARKS

This article explains what professional marks are, how they are awarded at the Professional level and to remind potential candidates how best to achieve these additional, and often crucial, marks.

Professional marks were introduced to the ACCA Qualification to allow students to demonstrate – and examiners to assess – particular professional communication skills and high-level capabilities that employers expect ACCA members to possess.

WHERE AND HOW MANY PROFESSIONAL MARKS ARE AVAILABLE?

All Professional level papers include four professional marks at each session until further notice.

Table 1 shows how these are awarded across the seven Professional level papers:

Note that in Paper P2 (as professional marks are only available in Section B and candidates must select two from three questions to answer) two marks are available

TABLE 1: WHERE THE FOUR PROFESSIONAL MARKS ARE AWARDED AT THE PROFESSIONAL LEVEL

PROFESSIONAL LEVEL PAPER	SECTION A OR B	QUESTIONS
Paper P1, <i>Governance, Risk and Ethics</i>	A	All four in Q1
Paper P2, <i>Corporate Reporting</i>	B	Two marks in each question
Paper P3, <i>Business Analysis</i>	A	All four in Q1
Paper P4, <i>Advanced Financial Management</i>	A	All four either in Q1 or Q2
Paper P5, <i>Advanced Performance Management</i>	A	All four either in Q1 or Q2
Paper P6, <i>Advanced Taxation</i>	A	All four either in Q1 or Q2*
Paper P7, <i>Advanced Audit and Assurance</i>	A	All four either in Q1 or Q2

in each question to ensure that the candidate can potentially earn four in total. These are awarded for capabilities and skills which are in addition to – and separate from – the technical intellectual levels, which include synthesis and evaluation as the basis of Level 3 intellectual level capabilities – and as specified in the ACCA Professional level study guides.

Professional marks are awarded for the overall quality of answers, and for using or adopting effective professional communication skills as required by the examiner. These are determined by a number of factors, as decided by the relevant examiner. They can include the strength and persuasiveness of arguments made, the effective use of evidence, presenting logical conclusions and recommendations where appropriate, showing sensitivity to the intended target audience, and for effectively utilising the format, structure and presentation of the answer or communication required. Professional marks can also be awarded for: introducing an answer clearly by ‘setting the scene’ – laying out key objectives in the context of the specific requirements and for the use of judgment in addressing the key objective of the communication, using the appropriate tone.

A common requirement relating to professional marks would be as follows from the June 2011 Paper P1, *Governance, Risk and Ethics* exam: *Professional marks will additionally be awarded in Part (d) for drafting a statement that is clear, has a logical flow, is persuasive and is appropriately structured.* (4 marks)

Such requirements have been regularly examined since December 2007, in a range of Professional level exams and have included the need to do the following or similar:

- Prepare a speech
- Draft a statement
- Report to a committee
- Compose a memo
- Write an article or press briefing
- Justify a position or argue against it
- Consider an ethical dimension to a technical issue

Candidates can earn a majority of the marks available for the technical content within such requirements, particularly if their answer contains enough relevant points, but the major discriminator in requirements such as these is the professional mark component. It is the latter that many technically well-prepared and knowledgeable candidates fail to adequately address, and which in many cases can lead to failure for the exam overall. As there are 1.8 minutes per mark for the Professional level exams, in theory professional marks should attract at least seven minutes of work or thought in an exam and, therefore, should be given sufficient attention when answering such a question.

It is vitally important to remember that, statistically, a significant proportion of candidates score between 45 and 55% in any exam, as a consequence of the ‘bell shaped’ curve of the normal distribution of marks derived from a representative cohort of candidates. This means that marks lost or missed for any available professional marks can make a considerable difference to the marginal candidates’ chances of success, particularly when up to 4% of the marks in any one exam may be at stake for demonstrating these professional skills. And following the aforementioned 1.8 minutes per mark

rule, you should aim to use the required exam time to gain these marks. Hence, the need for careful consideration.

An article written by Sara Condon in the June/July 2009 issue of *Student Accountant* clearly explains how critical the professional marks are to candidate success at this level. She also explains how these marks can be most effectively earned and why such marks are often needlessly lost.

Her main tips for acquiring professional marks, depending on what is being asked for, are included in the following list:

- Think and plan your answer before you start writing (remember there are 15 minutes of reading time, so make allowances for this component within that time).
- Establish *who you are* or *what your role is* in the requirement, along with *who your audience is* and *what you are trying to achieve*. For example, are you an auditor, a shareholder, or a director and who are you trying to influence or persuade, and for what reason?
- Consider the type of communication you are required to give and be clear whether you are writing in the first ('I' or 'we') or third person ('it' or 'the company'). For example, a speech is best written in the first person and a report usually in the third person.
- Adopt a format or structure that is most appropriate for the type of communication required – is there a need for an introduction, conclusions or recommendations?
- Decide in which order you should present information, to improve the logical flow and strength of your arguments.
- Group similar points together and decide whether you want to introduce key points first, or keep some until last, for maximum impact and to improve persuasiveness.
- Use headings, and include spaces between your paragraphs to enhance your presentation marks and create a more professional looking answer.
- Avoid the use of bullet points as these are not usually appropriate for earning professional marks.
- Insert linking narratives between the sections of your answer, particularly if you are writing a speech or statement. For example, 'having covered some of the economic arguments, I will now move to the key social responsibility issues involved...'
- Try and refer to your audience throughout the answer, particularly

in a speech or briefing, keeping the tone of your answer personal, where relevant, and linked directly to their main interest. For example: 'If you remember, when I last addressed you, we had some very good news to give you regarding the value of your share options...'

- Be prepared to answer the question from a perspective that may differ from your own, regardless of whether you agree with it or not, and make use of counter argument where appropriate such as: 'The economic case for building a new highway through the forest are obvious, but ethically such a decision may be disastrous, not for voluntary stakeholders who can speak for themselves, but for involuntary stakeholders who may not be able to independently defend their own interests.'

Professional marks are, therefore, about showing the ability to communicate effectively by forming or supporting opinion and demonstrating alternative viewpoints through the use of case evidence and through the use of effective argument and counter-argument. It may be that the examiner wants the candidate to generate ideas or link or adapt theories or models. Professional marks may require a candidate to arrive at a solution or gain a new insight by exercising professional judgment and using an ethical approach to providing advice – in line with relevant legislation, regulation, and accounting or auditing standards in the stakeholders' interests.

Such professional skills require the candidate to analyse and present information in the context of the views and perceptions of the person that they are supposed to represent, such as a CEO. This may include anticipating reactions from the intended audience, or from the alternative points of view of different stakeholders. To earn professional marks it may often be necessary to draw together the main themes of an answer and select or prioritise the main points of an argument to arrive at a valid and properly supported overall conclusion. Sometimes you may be required to put forward some recommendations, which faithfully represent the content included within the main body of the answer given, or drawn from available case or scenario information.

SUMMARY

In summary, professional marks are for doing the following:

- Understanding the intended purpose of a communication.
- Identifying its intended users and their needs.
- Preparing and using the appropriate type of document in an answer.
- Using a logical and appropriate answer structure or format.
- Judging the tone to use, depending on the nature of background information and objectives to be met.
- Assessing where and how much detail is required, as appropriate.
- Adopting clear, concise, and precise methods of presentation, both in verbal and numerical contexts.

Not all the above will be assessed in each exam paper, but they do indicate the kind of capabilities that candidates might be required to demonstrate. It will be clearly indicated within the question requirements where professional marks are allocated in each paper, and the requirement should always make it clear how these marks will be awarded.

As already stated, in total, four marks are awarded within each paper at the Professional level for the above professional capabilities. In most papers the professional marks are awarded in Section A and all awarded within one question. If assessed in Section B, where questions are optional, there will always be the same number of professional marks awarded for each question in that section, as is the case for Paper P2, *Corporate Reporting*. This ensures that candidates can potentially earn the same number of professional marks in total, regardless of their choice of questions.

** Papers P6 (CYP) and P6 (MLA) will have all four marks in either Q1 or Q2 from December 2012 onwards*

REFERENCES

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