Examiner's approach

# ACCA Level 4 Professional Accounting Technician apprenticeship.

Role Scenario Assessment (RSA)

# 1 Introduction

The role scenario assessment (RSA) forms part of the ACCA Level 4 Professional Accounting Technician apprenticeship. The RSA is a multi-skill examination set within the context of a fictitious UK organisation. Learners attempting the RSA examination will be provided with pre-seen information in advance of the examination and further information will be provided within the examination itself. RSA tests the learner's ability to demonstrate the knowledge and skills acquired through their apprenticeship.

# 2 Structure and content of the RSA

The syllabus is assessed by a two and a half hour, closed book, computer-based examination. The pass mark is 60%. A distinction is awarded for a score of 80% or higher.

## 2.1 Pre-seen information

Learners will be given access to pre-seen information in advance of the assessment. The pre-seen information will remain unchanged for assessments within the syllabus year (September – June) and it will be made available at least 10 working days prior to the examination.

The pre-seen information will contain:

- Background information relevant to the organisation to which the examination relates
- A draft trial balance for the organisation
- An extract from the ACCA Code of Ethics and Conduct.

This pre-seen information cannot be brought into the assessment. The pre-seen information will be included as exhibits within the assessment. Not all of the details in the pre-seen information will be relevant to every exam session.

Learners are expected to:

- Read the pre-seen information thoroughly to familiarise themselves with the organisation and the environment in which it operates.
- Review the draft trial balance to understand the nature of the organisation's financial information and relevant accounting areas.
- Discuss the pre-seen information with colleagues, workplace mentors etc. to form a well-rounded view of the information presented.
- Consider how the information provided might be tested in the RSA exam and use this to focus their technical studies and preparation prior to the examination.

## 2.2 Role scenario assessment

On the day of the examination, learners will be provided with additional information about the organisation. This information will not contradict the pre-seen information which will continue to be relevant.

The learner will adopt the role of an apprentice working in the organisation and will be required to assist in several tasks.

The examination will consist of four tasks and will be marked out a total of 100.

The requirements in each question will ask learners to demonstrate:

- Technical knowledge – learners are expected to have maintained their technical knowledge from the FFA, FBT and FMA examinations (or equivalent) and relevant knowledge gained in the workplace.
- Skills – learners are expected to demonstrate professional skills through their ability to process information systematically, prepare answers in an appropriate format and reach conclusions from the information provided.

The RSA specimen examination provides an example of the pre-seen information and assessment. This is a good representation of the type and style of information a learner will be presented with in the RSA examination.

# 3 Guidance from the examiner

The examination has been written to simulate the environment a learner might find themselves working in. Learners will be required to assess, analyse, interpret and use the information provided to answer the question tasks.

This section provides guidance from the examiner on how learners should approach the RSA to score well.

### 3.1 Response areas

As can be seen in the RSA specimen examination, learners are provided with a word and spreadsheet response area for each part of the four individual tasks. Learners must use the appropriate response option, as detailed in the tasks.

Tasks completed in the spreadsheet include pre-formatted response areas. These pre-formatted response areas have been specifically designed to assist learners in answering the tasks. Learners are encouraged to use these pre-formatted responses areas.

### 3.2 Task 1

As part of task 1, learners may be expected to prepare a statement of profit or loss, statement of financial position and/or a statement of cash flows. A pre-formatted response area will be provided which learners can use to prepare the necessary financial statement. For example, a statement of profit or loss with no numbers could be provided.

Learners must ensure that they know how to apply the underlying accounting areas detailed in the RSA syllabus to make adjustments to the trial balance figures given.

Clear workings should be shown, including headings and cross-referencing. This allows markers to award credit for all accurate workings, even if the final numbers included in the financial statements are not correct.

### 3.3 Task 2

Task 2 will include ratios. Learners will be asked to calculate a selection of ratios and provide commentary on these ratios. Learners must be familiar with the ratios covered in the FFA syllabus. Analysis of the ratios should be tailored to any relevant information given in the scenario and should not offer a generic explanation of the ratio.

### 3.4 Task 3

Task 3 will mainly focus on management accounting areas of the syllabus and will combine both calculation and narrative parts. Again, learners should use the pre-formatted response options for any calculation parts to maximise their chance of scoring well.

### 3.5 Task 4

The final task in the RSA will cover ethics. Learners will be required to explain ethical issues included in the scenario and provide a recommendation for how they should approach the issues.

The pre-seen information includes an extract from the ACCA Code of Ethics and Conduct covering the fundamental ethical principles that should be adhered to.

To score well in task 4, learners should address the specific ethical issues in the scenario and how these may result in a breach of the ethical principles.

Clear, ethical and professional actions should be recommended to address the ethical issues faced.

### 3.6 Presenting workings

The presentation of workings is covered in the sections above, but it is included again for emphasis. When performing calculations, it is essential learners clearly present their workings.

This allows markers to understand the process undertaken by a learner and award credit for any elements of a learner's working which are correct, even where the final output of the calculation is not correct.

Learners who do not present clear, understandable, workings will lose credit if the final answer is not completely correct.

Space is provided for workings in the pre-formatted excel response area and learners should clearly label and cross-reference their workings.

### 3.7 Narrative tasks

Where part of a task requires a narrative response, this should be completed in the word document response area. Answers should be correctly numbered.

When answering the questions which require narrative answers, learners should write from the perspective of an apprentice in the workplace. Answers should be clear and be tailored to relevant information in the scenario where it is given.

### 3.8 Timings

Good time management is essential in ensuring a learner attempts all sections of the RSA examination. The examination breaks down tasks into several parts which each have marks allocated against them.

The number of marks available provides a good indication to learners of how much time or how many key points are required to answer the question. Learners should plan their timing at the beginning of the examination and ensure that they stick to the planned timings.

The examination is two and a half hours long and as a rough guide the learner should spend approximately 1.5 minutes per mark available. This will include reading time.

### 3.9 Complete the full assessment

Learners must attempt all the questions; otherwise, they are unlikely to pass the examination. There is no choice as to which questions to attempt. It is therefore important that learners revise all areas of the RSA syllabus.

## 4 Conclusion

In order to pass the RSA, learners should:

- Clearly understand the structure and requirements of the examination as explained in this document.
- Thoroughly read and study the technical aspects included in the RSA syllabus document.
- Practise the specimen examination and similar types of questions
- Be aware of the ethical requirements expected of an accountant.

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THINK AHEAD