

英特许公认会计师：非常有用的考试技巧ACCA_CAT PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/536/2021_2022__E8_8B_B1_E7_89_B9_E8_AE_B8_E5_c52_536717.htm Tackling exam

questions Knowledge is only one of the ingredients for success in professional exams. Another vital ingredient is exam technique. We have noted below some general points, which will help you to improve your exam technique. Most of these principles apply to the higher-level papers. However, even if you 've just started taking professional exams it makes sense to get into good practice now.

Read the question One of the most common exam mistakes is not reading the question set. Spend time reading the requirements and make sure you highlight any key words. Make sure you think "What is the examiner asking?" before rushing into the answer. Answer the question In exam situations it 's very easy to see a question, immediately think we know the answer and start answering the question we would have liked to be asked as opposed to the question we have been asked. Always take the time to think and make sure you understand the requirement before answering a question. Build your confidence The examiner is not out to trick you. However, there may be times in the exam when you think that you cannot answer the question. The best advice in this situation is to leave the question, do the next one and then come back to it later. Once you have another question under your belt, you will have more confidence to attack the first question that previously seemed almost impossible and hopefully you will now be able to answer it.

Remember also that there should never be anything in the exam that is not on the syllabus. Try to think of the theories and models you have learnt and how they will be relevant to the question. You will be able to answer the question. See the big picture

In exam questions, it is always important to think about the ‘ big picture ’ before becoming involved in the detail. Ask yourself about the company in question: Do you know of any similar companies from your own experience or from reading the news? Can you imagine the issues facing these types of companies? What is the examiner asking in overview? Can we answer his question? Think outside the box

It ’ s always important to “ think outside the box ” . The problem is that we create our own “ boxes ” or rules, which restrict our ability to think widely and creatively. In exams students often read the requirements and take their meaning too literally. For example, if a question asked you to analyse a company ’ s business plan, a lot of students would interpret the question as asking them to analyse the information in the business plan given in the question. However, it is important to think what you would need to give a full analysis of a business plan, before approaching the detailed analysis. For example, only a minority of students may spot that a cash flow statement was missing. Your answer should state that a cash flow would be needed to provide full analysis of the business plan. State assumptions

A common exam mistake is that students often think the answers to questions are obvious. You always need to explain the reasoning behind your answer. By stating your assumptions you will realise that the reasoning behind your answer may not be as obvious as it first

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