



# **GUIDANCE FOR ACA STUDENTS**

**Professional Stage knowledge modules  
computer-based assessments**

This guide will provide you with the information you need to know before you sit a Professional Stage knowledge module computer-based assessment. If you have any further questions, please contact the student support helpline +44 (0)1908 248 250 or visit [icaew.com/acastudents](http://icaew.com/acastudents)

## PROFESSIONAL STAGE KNOWLEDGE MODULES COMPUTER-BASED ASSESSMENTS

There are 12 exams at the Professional Stage of the ACA. Six of these are computer-based knowledge modules which will provide you with an introduction to the core concepts underpinning accountancy. The knowledge modules are: Business and Finance, Management Information, Accounting, Law, Assurance and Principles of Taxation. At the end of each module you will be electronically assessed (computer-based assessment). These assessments can be sat at any time (subject to availability) at an ICAEW-approved test centre. A full list of test centres can be found in the ACA exams section of the ICAEW website [icaew.com/acastudents](http://icaew.com/acastudents)

### WHAT IS THE FORMAT OF A COMPUTER-BASED ASSESSMENT?

There are 40 questions for the Accounting and Management Information modules, and 50 questions for the other four modules. All assessments last for 90 minutes. The number of questions is shown at the start of the assessment. You are advised to view the sample assessments at [icaew.com/acastudents](http://icaew.com/acastudents) in the exam resources section.

### WILL I NEED PROOF OF IDENTIFICATION?

Yes, you will need to bring two forms of ID to the assessment, one of which must contain a photo of yourself and your signature, eg passport or driving licence.

### HOW DO I START THE ASSESSMENT?

You will be logged into the system by the assessment administrator or invigilator and asked to agree to the confidentiality requirement; then you can start the assessment according to the instructions given to you by the invigilator by clicking **Yes** to the dialog box – see **Fig 1**. The timer will then begin and you will see the first question – see **Fig 2**.

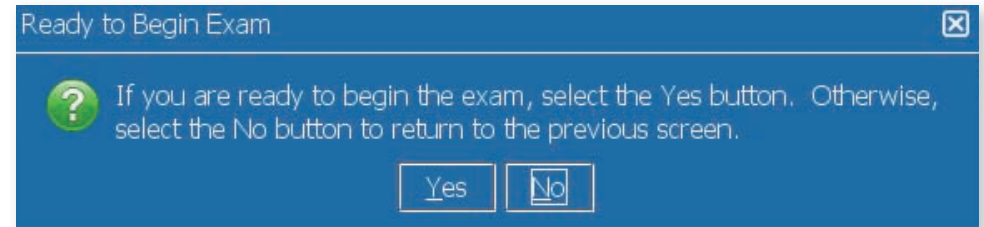


Fig 1

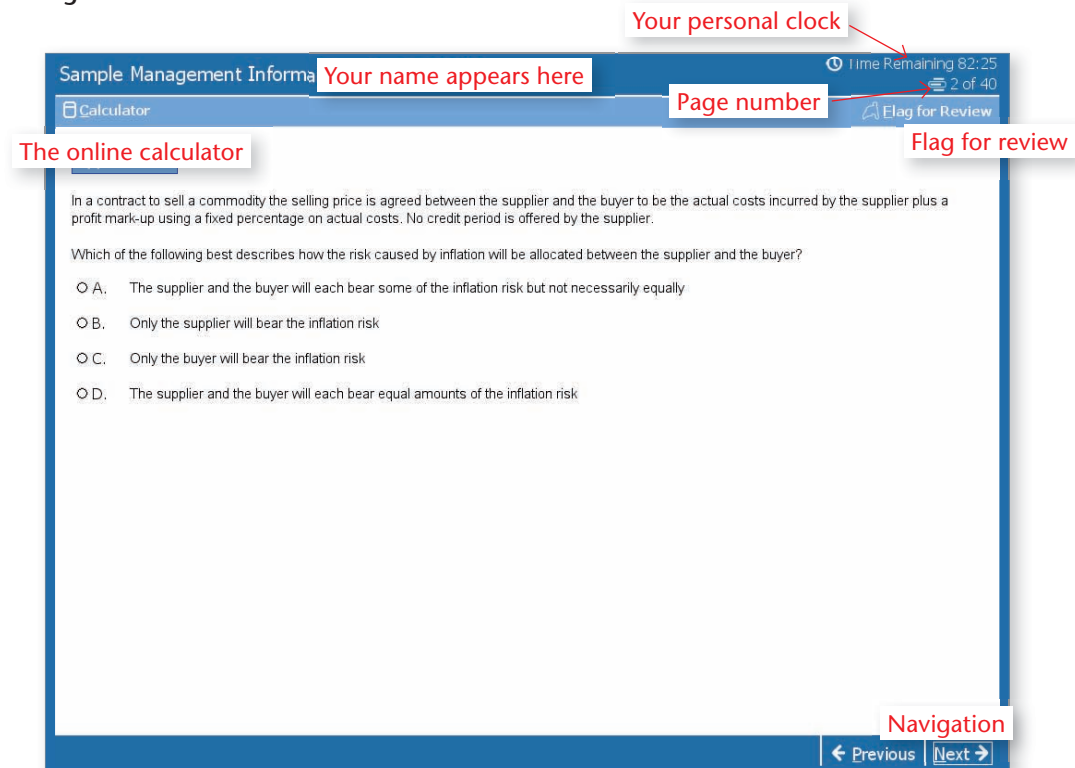


Fig 2

## CAN I CHECK THROUGH MY ANSWERS?

Once you have navigated through each question once, you will reach the review screen – see **Fig 3**. The review screen shows any questions that you haven't answered as incomplete. It also lists questions that you have flagged for review. Using the navigation buttons at the bottom of the screen, **Review All**, **Review Incomplete** and **Review Flagged**, enables you to see only those relevant questions. In **Fig 3**, you will see questions 7, 13, 19, 25, 33 and 34 have been selected as **Review Flagged**.

## WHAT HAPPENS AT THE END OF THE ASSESSMENT?

If you choose to end the assessment ahead of time, click the **End Exam** button. You will be asked on-screen to confirm that the assessment is to end. If you run out of time, you will be logged out and you won't be able to continue. In the event of either, all your work will be saved, you won't lose any answers.

## WHAT KINDS OF QUESTION ARE THERE?

There will be a mix of question types in the assessment, eg

- multiple choice (choose one answer)
- multiple response (choose more than one answer or choose one answer for each part of the question)
- fill in the blank (key in a number)

Where a question has two parts you must answer **both parts** correctly to receive a mark.

Sample Management Information - Candidate Name ⌚ Time Remaining 85:54

### Question Review Screen

📄 Instructions

Below is a summary of your answers. You can review your questions in three (3) different ways.

The buttons in the lower right-hand corner correspond to these choices:

1. Review all of your questions and answers.
2. Review questions that are incomplete.
3. Review questions that are flagged for review. (Click the 'flag' icon to change the flag for review status.)

🚩 Question 7	Complete	🚩 Question 8	Complete	🚩 Question 9	Incomplete
🚩 Question 10	Complete	🚩 Question 11	Complete	🚩 Question 12	Complete
🚩 Question 13	Complete	🚩 Question 14	Complete	🚩 Question 15	Complete
🚩 Question 16	Complete	🚩 Question 17	Complete	🚩 Question 18	Incomplete
🚩 Question 19	Complete	🚩 Question 20	Complete	🚩 Question 21	Complete
🚩 Question 22	Complete	🚩 Question 23	Complete	🚩 Question 24	Complete
🚩 Question 25	Complete	🚩 Question 26	Complete	🚩 Question 27	Complete
🚩 Question 28	Complete	🚩 Question 29	Complete	🚩 Question 30	Complete
🚩 Question 31	Complete	🚩 Question 32	Complete	🚩 Question 33	Complete
🚩 Question 34	Incomplete	🚩 Question 35	Complete	🚩 Question 36	Complete
🚩 Question 37	Complete	🚩 Question 38	Complete	🚩 Question 39	Complete
🚩 Question 40	Complete				

🏠 End Review    🚩 Review All    ✖ Review Incomplete    🚩 Review Flagged

**Fig 3**

## HOW DO I KNOW WHAT SORT OF ANSWER IS REQUIRED?

- You can only choose one answer in a multiple choice question.
- Multiple response questions will give clear instructions, eg, 'Which **TWO** of the following...?' You will need to complete all parts of the question correctly in order to score a mark as no half-marks are awarded.
- Fill in the blank questions will clearly state in bold above the answer box what is expected eg, '**Enter a whole number WITHOUT the £ sign**'. You can use a comma as a thousand separator, or write the figures all together if you prefer – both will be marked correct.
- In the Accounting e-assessment there are a few grouped questions – eg three questions on one set of information. This is clearly stated at the start of each such group, together with the total number of questions. The same information is repeated for each question but only certain parts of that information are relevant each time. No answer depends on a previous answer or workings and individual marks are given for each answer.

You can practice all these question styles in the revision banks which accompany the learning materials and you can try sample assessments at [icaew.com/acastudents](http://icaew.com/acastudents) in the exam resources section.

## HOW DO I MOVE TO THE NEXT QUESTION OR BACK TO THE LAST ONE?

You use the navigation buttons at the bottom of the screen clicking **Next** and **Previous** to move forwards and backwards, respectively.

## CAN I USE A CALCULATOR?

Yes, you will be given an ICAEW calculator and there is also an on-screen calculator. You can practise using the online calculator in advance of the assessment by trying the sample assessments.

The manual calculator provided is an **Aurora SC582 Scientific Calculator** – see **Fig 4**.

Two functions to be aware of:

- This calculator uses the symbol ^ rather than xy to denote 'power of'.
- Memory: To clear the memory input  $\emptyset$  SHIFT STO M  
To add to the memory input M+  
To delete from the memory input M-  
To recall the memory input RCL M+

You may of course choose to purchase one of these calculators yourself, but you may not take your own into the assessment. You will be required to use the one provided to you by the assessment centre. A supplier of the calculators can be found at [247officeshop.co.uk](http://247officeshop.co.uk)



Fig 4

## WHAT STUDY MATERIALS CAN I BRING INTO THE ASSESSMENT?

You will not be able to take in any open books but you will be able to view relevant extracts from tax tables in the Principles of Taxation and discount tables in the Management Information e-assessments. An example of one of the exhibits is shown in Fig 5. Where a question may need a tax or discount table a button marked either **Tax Table** or **Discount Table** will appear on the screen. You can click this to see the table and the question at the same time.

## CAN I USE PEN AND PAPER FOR WORKINGS?

No, you can't take these into the assessment room. You will be given reuseable wipe-boards and pens – see Fig 6. You can ask the invigilator for additional wipe-boards during the assessment.

## CAN I GO BACK AND CHANGE MY ANSWERS?

Yes, you can go through the assessment any number of times within the 90 minutes time limit, you can change your answers and you can mark questions for further review as you go through the assessment which will enable you to find them again quickly. Your last answer will be the one which is saved and marked.

Interest rate p.a. r	Number of years n	Present value of £1 receivable at the end of n years	Present value of £1 receivable at the end of each of n years
		$\frac{1}{(1+r)^n}$	$\frac{1}{r} \left[ 1 - \frac{1}{(1+r)^n} \right]$
1%	1	0.990	0.990
	2	0.980	1.970
	3	0.971	2.941
	4	0.961	3.902
	5	0.951	4.853
	6	0.942	5.795
	7	0.933	6.728
	8	0.923	7.652
	9	0.914	8.566
	10	0.905	9.471
5%	1	0.952	0.952
	2	0.907	1.859
	3	0.864	2.723
	4	0.823	3.546
	5	0.784	4.329
	6	0.746	5.076
	7	0.711	5.786
	8	0.677	6.463
	9	0.645	7.108
	10	0.614	7.722
10%	1	0.909	0.909
	2	0.826	1.736
	3	0.751	2.487
	4	0.683	3.170
	5	0.621	3.791
	6	0.564	4.355
	7	0.513	4.868
	8	0.467	5.335
	9	0.424	5.759
	10	0.385	6.145

Fig 5



Fig 6

## WHAT IS THE PASS MARK?

The pass mark is 55.

## WHEN DO I GET MY RESULTS?

You can access your student login page at [icaew.com/acastudents](https://icaew.com/acastudents) to view your results on the 'exam results' page usually the next morning.

## HOW MANY TIMES CAN I SIT EACH MODULE?

ICAEW permits four attempts at each module. It is likely that your employer will set different rules within that boundary, please check this before confirming your bookings.

## HOW LONG DO I HAVE TO WAIT UNTIL I CAN RESIT A MODULE?

You can resit the next day in theory, but in practice you will have to arrange this with your employer and/or the assessment centre and you probably need to do more revision.

## WHAT IF I FEEL UNWELL BEFORE OR DURING THE ASSESSMENT?

If you feel unwell, you should not sit the assessment. You should reschedule with your assessment centre provider. If you feel unwell during the assessment and wish to leave, please raise your hand and tell the invigilator.

## WHAT IF MY COMPUTER CRASHES?

Every click of the mouse and stroke on the keyboard is usually recorded in a log file. In the rare event that your computer crashes, your assessment can be restarted either on the same computer or on a different computer.

## WHAT IF I CAN'T CONTINUE WITH THE ASSESSMENT?

It is possible that your assessment may need to be abandoned. If this occurs, your assessment will need to be rescheduled with your assessment centre provider for an alternative date. Your answers will be void as the assessment will be rendered invalid. Your assessment centre provider will notify ICAEW and where the reason for abandoning the assessment was beyond your control, you will have the attempt reinstated.

## WHAT IF I NEED EXTRA TIME IN THE ASSESSMENT?

If you are eligible for extra time due to a disability, you will need to write to ICAEW with appropriate medical evidence no later than 28 days before you intend to take the assessment. Further information on appropriate evidence can be found at [icaew.com/acastudents](https://icaew.com/acastudents) in the exams section. Once you have received approval from ICAEW, please contact your testing centre at least 48 hours before the test to inform them that you will need extra time. They will then schedule the extra time for you.

When you sit the assessment, your personal time clock will automatically be amended to reflect your additional time.

## WHAT IF I'M LATE FOR THE ASSESSMENT?

The assessment centre will decide if they can accommodate your late arrival as other students may have already booked in to follow your assessment slot. You may be required to reschedule and your assessment fee will not be refunded. This would not be counted as an attempt.

## ARE THERE ANY RULES FOR SITTING THE ASSESSMENT?

Candidates' rules are shown in the notice for candidates below. These must be adhered to by all candidates.

# AT THE COMPUTER-BASED ASSESSMENT TEST CENTRE NOTICE FOR CANDIDATES

THIS NOTICE HAS BEEN WRITTEN TO HELP YOU, SO PLEASE READ IT CAREFULLY. IF THERE IS ANYTHING YOU DO NOT UNDERSTAND, PLEASE ASK YOUR CENTRE ADMINISTRATOR BEFORE THE ASSESSMENT COMMENCES

## YOU MUST NOT TAKE THE FOLLOWING TYPES OF PERSONAL ITEMS INTO THE AREA:

- mobile phones, pagers, hand-held computers or calculators, or other electronic devices;
- hats, bags, coats or notes; these must be stored in a secure area indicated by the invigilator.

If you are found to have any material with you which is not allowed, *even if you did not intend to use it*, this will be reported to ICAEW as misconduct. Disqualification from the paper or the qualification may result.

- The invigilator will direct you to a suitable computer. You should follow the onscreen instructions and check that your name appears in the top left-hand corner when you start.
- Should you be given any assessment-specific materials, you may only use them once the assessment has started. You may not remove these items from the assessment room.
- You must not make any noise or conduct yourself in a way that creates a disturbance for other candidates. At the workstation you will not be allowed to eat or drink anything.
- The invigilator will monitor you continuously while you take your assessment. It is not permissible to communicate in any way with another candidate or a third party.
- If you experience problems that affect your ability to take the assessment, you should notify the invigilator immediately by putting up your hand. The invigilator cannot answer questions relating to assessment content.
- ICAEW will not provide any financial compensation for assessments which were unsuccessful due to system failure or force majeure at the centre.
- You should ensure as far as possible that you will not need a break during the assessment. If you do need a break, put up your hand and the invigilator will assist you. However, please note that the assessment timer will not stop and the invigilator has the right to refuse access back into the assessment room.
- While you are taking a break, you are permitted to access personal items that you stored during the assessment only if necessary and with the prior permission of the invigilator (for example, if you need to take medication at a specific time). You are *not* allowed to have access to other items, including mobile phones, assessment notes and study guides.
- You must not discuss or share with other candidates the questions seen in your assessment. Any attempt to do so will be treated as misconduct and could lead to disqualification from the assessment or from the qualification.
- After the assessment ends, the administrator will ensure your assessment has ended properly and show you the on-screen assessment confirmation report.
- For further information following the issue of results, please contact your employer (authorised training employer – ATE).

If you do not follow the rules or you are suspected of cheating or tampering with the computer, your assessment may be invalidated and further action may be taken.

If you have any further questions, please contact the ICAEW student support team

T +44 (0)1908 248 250

E [studentsupport@icaew.com](mailto:studentsupport@icaew.com)

As a world-class professional accountancy body, ICAEW provides leadership and practical support to over 134,000 members in more than 160 countries, working with governments, regulators and industry to maintain the highest standards.

Our members provide financial knowledge and guidance based on the highest technical and ethical standards. They are trained to challenge people and organisations to think and act differently, to provide clarity and rigour, and so help create and sustain prosperity. ICAEW ensures these skills are constantly developed, recognised and valued.

**Because of us, people can do business with confidence.**

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