

TX-UK Study support guide

▪ Plan ▪ Prepare ▪ Pass

Taxation – United Kingdom
(TX-UK)

▪ Plan ▪ Prepare ▪ Pass

Welcome to your guide helping you to study for your Taxation (TX-UK) exam

Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to CBE and paper-based exams for June, September and December 2018 and March 2019.

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Getting started

Your checklist

- Consider booking tuition with an Approved Learning Partner
- Decide whether you will sit your exam on computer or on paper
- Enter for your exam
- Draw up your study plan
- Get to know your exam

Getting started – Tips for success

We strongly recommend that you buy a Taxation (TX-UK) [Approved Content Provider](#) study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

You may want to consider attending a face to face or online tuition course with one of ACCA's [Approved Learning Partners](#) for all or part of your studies.



Students who use approved content materials are more likely to pass than those who don't.



Tips for success

- ✓ The earlier you [enter for your exam](#) the less it costs! Use our [exam planner tool](#) to plan which exam(s) you want to sit and when.
- ✓ Computer based exams (CBEs) are being introduced across all of our markets and over time paper based exams are being withdrawn. See over the page for guidance on what this means for you.
- ✓ Use the [ACCA Learning Community](#) to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
- ✓ Spend some time familiarising yourself with the free resources available via the [exam resource finder](#) on the [student section](#) of the ACCA website – we will provide you with specific guidance on when and how to use these resources during the relevant stages of study.
- ✓ Remember to personalise your edition of [Student Accountant](#) so you receive Taxation specific information as you need it.
- ✓ If you think you could benefit from building your English language skills to help you succeed in your exam take a look at the [BPP English Language support for ACCA](#) which is a free online programme specifically designed to support you through your exams.

Getting started – CBE or paper?

The world is changing and ACCA is too! The Applied Knowledge and Corporate and Business Law (ENG and GLO) exams are already offered entirely by CBE. Depending on your location exams for the rest of the Applied Skills subjects might be available by session CBE or paper only, or for a short time you may even have a choice between CBE or paper.

First of all you need to see what is available for you – CBEs are being phased in across different countries and cities and paper based exams are being phased out. We want all of our students to move to CBE as soon as possible but we realise there are a number of factors which may affect your decision where you have a choice. In this section we will help you make the right decision for you.

We have an area on our website dedicated to our session CBEs and you may want to take a look here first: [Session CBEs](#)

Some of the benefits of CBEs... and there are many more!

- ✓ Session CBEs build workplace skills
- ✓ A more comfortable exam experience – no more sore hands!
- ✓ Its quicker and easier to edit answers
- ✓ Your answers are always clear and easy to read
- ✓ Navigation tools help you manage your time more effectively

“

I felt more in control, as I could always keep track of my exam progress. It was all just a click away within the exam environment.

”

“

It is a better and more convenient way of taking exams.

”

Getting started – CBE or paper?

What is available in your location?

Session CBEs for Applied Skills exams are available in a rapidly increasing number of locations – so as a first step you need to find out what exam mode is available to you by accessing the [dedicated page](#) on our website.

“

I wanted to have an exam experience that was more realistic to the work of a professional accountant.

”

Only CBEs available for you

That's great! Now you don't need to worry about making a decision!

Session CBEs are popular – so if you would like to take the exam by this method, book your exam early to guarantee your preferred location.

Move onto the next section Getting started – Draw up your study plan

Only paper-based exams available for you

Don't worry! Session CBEs will come to a centre near you soon so check again when you come to your next exam sitting – we are introducing more and more locations for these exams all the time

Move onto the next section Getting started – Draw up your study plan

You need to make a choice – CBE or paper?

ACCA knows that employers want their students to be work ready – and our CBEs give you an opportunity to become just that! So ideally this should be your default position!

Take a look at the benefits highlighted on the previous page as well as the quotes from students who have already taken our CBEs. Remember you do not have to be computer expert or a fast typist to take these exams and session CBEs assess the same learning outcomes to the same standard as paper-based exams

If you are unsure about taking a CBE then take a look at all of the fantastic [resources](#) we have produced especially for students taking these exams. All of these resources will ensure that you are completely prepared for success in your CBE

Session CBEs are popular - so if you would like to take the exam by this method, book your exam early to guarantee your preferred location.

Getting started – Draw up your study plan

Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on page 9
- You may need to add or take away weeks depending on your own circumstances and which exam sitting(s) you are focusing on
- Block out days/half days/evenings already committed to family/social events
- Plan study periods – evenings/half days/full days, aiming for roughly one evening/half day per chapter of your study text
- If possible leave a six week period for the revision and final preparation phases

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Evening study period
 Daytime study period
 Other commitments

Getting started – Draw up your study plan



Tips for success

When drawing up your study plan

- ✓ Be realistic and consider when you are best able to study – maybe early mornings work better for you or perhaps shorter, more frequent study periods.
- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain motivation and concentration.
- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Partner](#).

“

Students who use ACCA's learning support resources achieve higher pass rates than those who don't.

”

Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Getting started – Get to know your exam

- Review the [syllabus and study guide](#) and the [examinable documents](#) for TX-UK ➤ These give you an understanding of the aims and objectives of the exam, learning outcomes and exam structure as well as a comprehensive list of the documents examinable for the current exam sittings

- Scan the TX-UK [CBE specimen exam](#) or [paper specimen exam](#) ➤ The specimen exam provides you with a clear picture of how TX-UK will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam. Make sure you look at the specimen exam that is relevant to you – either CBE or paper based

- Review the [examining team's guidance](#) ➤ Using these resources at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see an extract from the examiner's approach article over the page

- Review the [examiner's reports](#) from the last four sittings ➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for; these are critical to your success in passing TX-UK

- Read the exam technique articles for TX-UK ➤ The article [Multiple-choice questions](#) will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions

- If you are taking a CBE take a quick look at the new [resources](#) just for you ➤ New resources are being introduced all the time for students taking session based CBEs so take a moment to familiarise yourself with what is available on our website

Getting started – Get familiar with using session CBEs

The session CBEs are easy to use, but we recommend using our support resources to help prepare you for the exam platform. Spend time right from the start of your studies to get familiar with how the CBEs work and you will feel confident on exam day.

You will find resources to support you [here](#). We will signpost these as you work through this guide, but here are some tips on how to use some of them to start building your familiarity with the CBEs.



Take every opportunity for hands on practice using the CBE resources.



-
- Read all about it

➤ The [Guide to CBEs](#) explains how all of the different question types work, as well as the tools to help you navigate through the exam and make best use of your time

 - Hands on

➤ The [specimen exam](#) lets you explore how to answer questions, navigate through the exam and use the reference information, such as the formula sheet. The Objective Test (OT) questions, OT Cases and the word processing and spreadsheet answer spaces for the constructed response questions work just like those in the real exam.

 - Computer skills

➤ The exam is not a test of your computer skills. You will however feel more confident if you are comfortable performing basic tasks using the spreadsheets and word processing tools that are used in the exams.

You can increase your confidence by carrying out the [Step by Step exercises](#) for:

 - word processing
 - spreadsheet

on our [constructed response workspace](#) which provides a blank answer space to practice on. These exercises assume no subject specific knowledge but rather coach you through typing and calculating some information, using the main functions you will need in the exams.
-

Getting started – What the examiner has said about Taxation (TX-UK) (extracts from the examiner's approach article)

“ Comments on the aim of TX-UK:

The aim of the exam is to ensure that candidates have an understanding of the tax system, and a knowledge of income tax, national insurance contributions, capital gains tax, inheritance tax, corporation tax and value added tax. The syllabus covers virtually everything dealt with in FTX, the Foundations in Taxation exam as well as some new topics introduced at the TX-UK level.

The exam provides a solid basis for those candidates who wish to progress to *Advanced Taxation (ATX-UK)*.

The exam consists of three sections, with all questions within each section being compulsory.

”

“ Comments on the Finance Act article:

Candidates sitting *Taxation (TX-UK)* should read the relevant Finance Act article which is published each year on the ACCA website **as this article is highly relevant to TX-UK.**

Other technical articles are also available on the ACCA website to assist students in preparing for exams.

”

“ Comments on areas frequently examined:

The most important syllabus areas that you can expect to see frequently examined are as follows:

- ✓ **Income Tax**
- ✓ **Chargeable Gains**
- ✓ **Inheritance Tax**
- ✓ **Corporation Tax**
- ✓ **Value Added Tax**

Please refer to the [Examiner's approach article](#) for a detailed breakdown of each of the above syllabus areas.

”



Learning phase

Your checklist

- Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
 - gain the knowledge you need; and
 - learn how to apply that knowledge to pass the exam

Learning phase – Get the most out of your control sheet

“

Students who use ACCA's learning support resources achieve higher exam scores than those who don't.

”

Use the control sheet relevant to the Approved Content Provider's materials you have purchased:

- ✓ Becker Professional Education – page 16
- ✓ BPP Learning Media – page 17
- ✓ Kaplan Publishing – page 19

Tick the box **Content** in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter's content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

Tick the box **Quiz/Test** in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using Becker or BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

Tick the box **Questions** in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

Tick the box **ACCA related resources** in the control sheet once you have:

- ✓ Read / viewed the related ACCA article(s) / video(s) signposted
- ✓ Note that ACCA produces new articles and videos throughout the year and so you should always check the [technical articles](#) page on the website to ensure you have seen all of the related resources



Tips for success

- ✓ You will feel more confident if you do some of your question practice using the [CBE support resources](#).

Learning phase – Tips for success



Tips for success

- ✓ Actively read the material – ask yourself ‘do I understand this?’ If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the [Approved Content Providers](#) including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ If you are taking your exam on computer make sure you practise at least some of the questions using the [constructed response workspace](#).
- ✓ Make sure you use the ACCA resources signposted to help your understanding – these give you real insight to help you in your exam.
- ✓ View the [insight video](#) for Taxation (TX-UK) CBEs for more pointers on how to make best use of the exam functionality in this subject.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your study plan – everyone works at a different pace.
- ✓ Keep an eye on [Student Accountant](#) for any relevant articles.
- ✓ Visit the [ACCA Learning Community](#) regularly to view new video content and to join online study events.
- ✓ There are [PER \(Practical Experience Requirement\) objectives](#) associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

Learning phase – Control sheet for Becker Professional Education

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
Introduction				• Finance Act 2017
1 General concepts and principles				
2 Income tax computations				
3 Property and investments incomes				
4 Employment income				• Benefits • Motor cars
5 Unincorporated traders – assessment and profits				• Adjustment of profit
6 Capital allowances				• Motor cars
7 Unincorporated traders – relief for trading losses				
8 Unincorporated traders – other matters				
9 Chargeable gains tax – basic principles				• Chargeable gains – part 1
10 Chargeable gains tax – chattels, land and buildings				• Chargeable gains – part 1
11 Chargeable gains tax – shares				• Chargeable gains – part 2
12 Chargeable gains tax – business assets				• Chargeable gains – part 2
13 Corporation tax – the tax computation				
14 Corporation tax – loss reliefs				
15 Corporation tax – groups of companies				• Groups
16 Inheritance tax				• Inheritance tax – part 1 • Inheritance tax – part 2
17 National insurance, PAYE and self-assessment				
18 Tax compliance				
19 Value added tax				• Value added tax – part 1 • Value added tax – part 2

Learning phase – Control sheet for BPP Learning Media

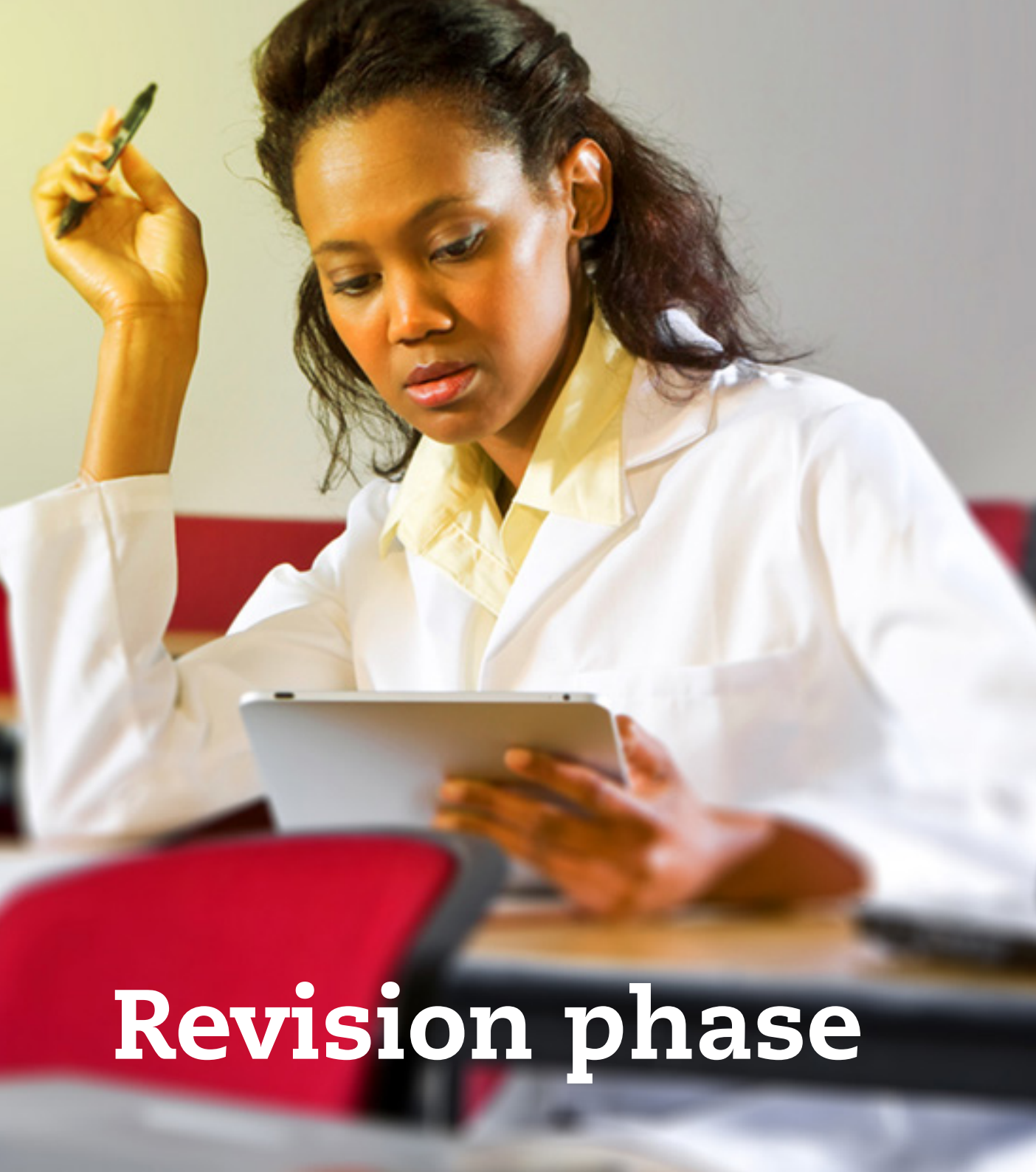
Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
Introduction				• Finance Act 2017
1 Introduction to the UK tax system				
2 Computing taxable income and the income tax liability				
3 Employment income				• Motor cars
4 Taxable and exempt benefits. The PAYE system				• Benefits • Motor cars
5 Pensions				
6 Property income				
7 Computing trading income				• Adjustment of profit • Motor cars
8 Capital allowances				• Motor cars
9 Assessable trading income				
10 Trading losses				
11 Partnerships and limited liability partnerships				
12 National insurance contributions				
13 Computing chargeable gains				• Chargeable gains – part 1
14 Chattels and the principal private residence exemption				• Chargeable gains – part 1
15 Business reliefs				• Chargeable gains – part 1 • Chargeable gains – part 2
16 Shares and securities				• Chargeable gains – part 2
17 Self assessment and payment of tax by individuals				
18 Inheritance tax: scope and transfers of value				• Inheritance tax – part 1 • Inheritance tax – part 2
19 Computing taxable total profits and the corporation tax liability				
20 Chargeable gains for companies				• Chargeable gains – part 2

Learning phase – Control sheet for BPP Learning Media (continued)

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
21 Losses				
22 Groups				• Groups
23 Self assessment and payment of tax by companies				
24 An introduction to VAT				• Value added tax – part 1 • Value added tax – part 2
25 Further aspects of VAT				• Value added tax – part 1 • Value added tax – part 2 • Motor cars

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
Introduction				• Finance Act 2017
1 The UK tax system				
2 Basic income tax computation				
3 Property and investment income				
4 Employment income				• Benefits • Motor cars
5 Income from self-employment				• Adjustment of profit
6 Capital allowances: Plant and machinery				• Motor cars
7 Sole traders: Basis of assessment				
8 Partnerships				
9 Trading losses for individuals				
10 Pensions				
11 National insurance				
12 Tax administration for individuals				
13 Computation of gains and tax payable				• Chargeable gains – part 1
14 Computation of gains: Special rules				• Chargeable gains – part 1
15 CGT: Shares and securities for individuals				• Chargeable gains – part 2
16 CGT: Reliefs for individuals				• Chargeable gains – part 1 • Chargeable gains – part 2
17 Inheritance tax				• Inheritance tax – part 1 • Inheritance tax – part 2
18 Introduction to corporation tax				
19 Taxable total profits				
20 Chargeable gains for companies				• Chargeable gains – part 2
21 Losses for companies				
22 Groups of companies				• Groups
23 Tax administration for a company				
24 VAT: Outline				• Value added tax – part 1
25 VAT: Administration and overseas aspects				• Value added tax – part 2



Revision phase

Your checklist

- Consider booking revision tuition with an Approved Learning Partner
- Revisit areas you struggled with during the learning phase
- Ensure you are confident with the knowledge needed to pass the exam
- Make sure you are able to apply that knowledge in questions

Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes. Don't forget to practise some of these questions using the [constructed response workspace](#) if you are taking a CBE
- Look at the specimen exam format (either [CBE](#) or [paper based](#), whichever is relevant for you) – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day. Note that the specimen exam may not be based on the latest Finance Act, but it will give you an idea of the look and feel of the exam.
- If you are taking your exam on computer make sure you also work through the [TX-UK sample past exam questions](#) published from June 2018 onwards, so based on the current year's syllabus and Finance Act, giving you a great opportunity to make sure you are comfortable with the functionality of these exams



Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.
- ✓ Make sure you check the website regularly for new resources – there may be new [technical articles](#) as well as new [CBE resources](#) added since you last looked.

Revision phase – Key resources

- Review the [examining team's guidance](#) again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the [examiner's reports](#) from the last four sittings again
- Read the technical article [Higher skills](#) to make sure you are clear on the higher skills that you need to demonstrate in this exam
- Read the exam technique article [Multiple-choice questions](#) again – this time using the techniques to help you practise questions
- View the [CBE question debrief video](#) for some tips on how to approach a very common style of exam question
- Make sure you read the [study skills articles in Student Accountant](#) covering topics such as how to overcome exam anxiety as well as checking the [Student Accountant Hub](#) for any new technical articles related to TX-UK



Students who use 5 minutes with the examining team videos are more likely to pass than those who don't.



Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posting a question on the [ACCA Learning Community](#) – if you found it difficult so will have others.

Revision phase – What the examiner has said about Taxation (TX-UK) (extract from the December 2017 [examiner's report](#))



Comments on section C – Tax planning for a married couple:

Where tax and national insurance contributions (NICs) figures are given in the original scenario, then candidates should never attempt to recalculate these figures for themselves. All this does is lose valuable time, and there are no marks available for these calculations as the figures to be used were provided in the scenario.

If a requirement asks for full tax computations to support an answer, then these must be provided -calculating the tax saving itself is not sufficient in these circumstances.

Where there are five proposed tax planning measures, these should all be considered together in one full tax computation for each individual, not separate full tax computations for each of the five proposals.

Candidates must try to remember basic principles, so, for example, gains should not be included within an income tax computation and gift aid donations should be used to extend the basic rate tax band (not deducted within the computation).

There is no need for a detailed report when it comes to showing the overall tax saving. A simple computation using the before and after figures is sufficient.



**Students who use
examiners' reports
are more likely to pass
than those who don't.**





Final preparation

Your checklist

- You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- You have the skills you need to pass the exam – eg time management

Ensure you are familiar with:

- the exam format
- the style of questions
- the way the marks are allocated
- what specific syllabus areas are likely to be tested and in which questions

Final preparation – Tips for success

“ An extract from the syllabus and study guide for TX-UK:

Candidates are introduced to the rationale behind – and the functions of – the tax system. The syllabus then considers the separate taxes that an accountant would need to have a detailed knowledge of, such as income tax from self-employment, employment and investments, the corporation tax liability of individual companies and groups of companies, the national insurance contribution liabilities of both employed and self-employed persons, the value added tax liability of businesses, the chargeable gains arising on disposals of investments by both individuals and companies, and the inheritance tax liabilities arising on chargeable lifetime transfers and on death.

Having covered the core areas of the basic taxes, candidates should be able to compute tax liabilities, explain the basis of their calculations, apply tax planning techniques for individuals and companies and identify the compliance issues for each major tax through a variety of business and personal scenarios and situations.



“ An extract from the TX-UK specimen exam marking guide:

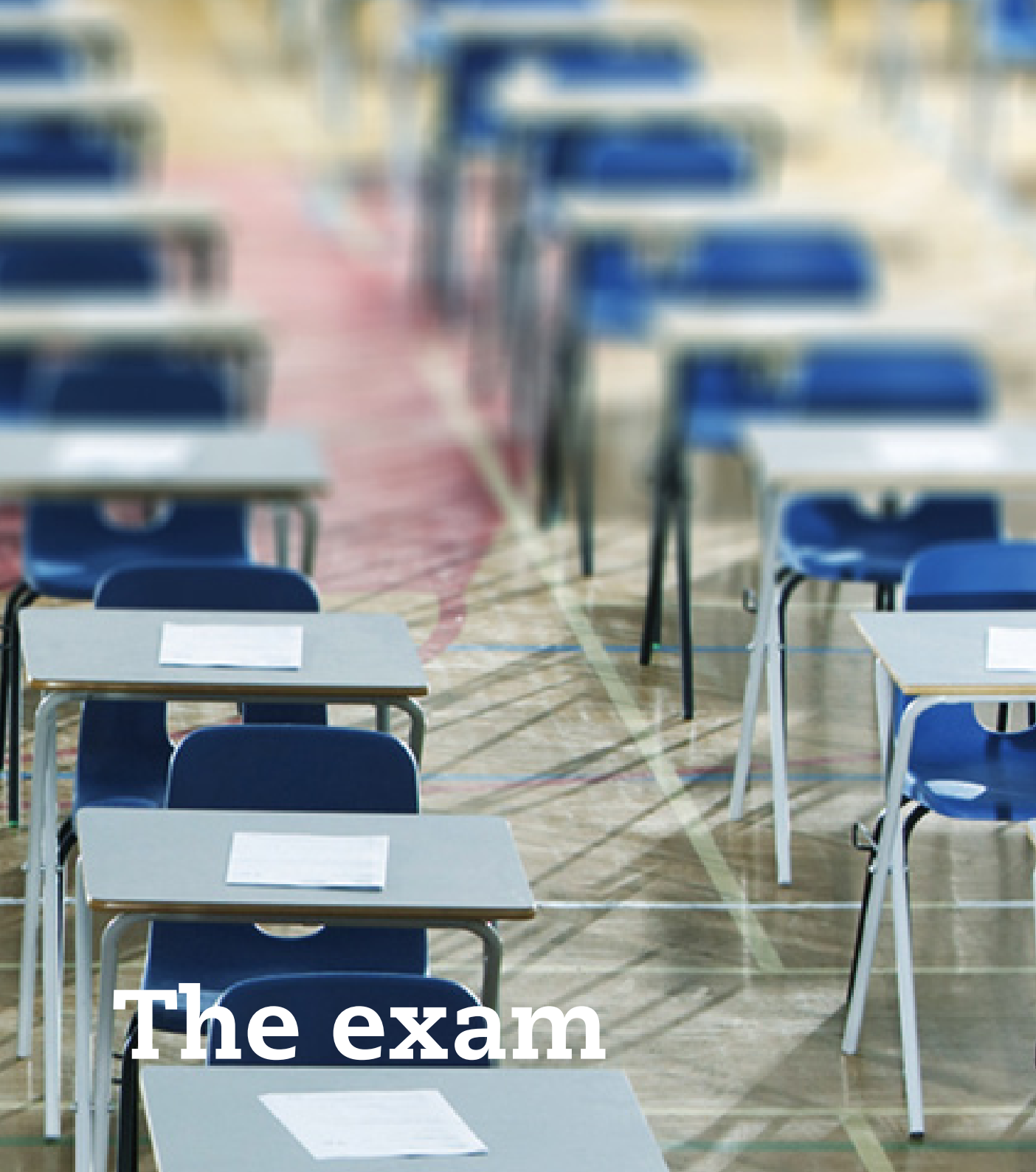
33 (a) Naive Ltd – Corporation tax computation for the year ended 31 March 2017

	(£)	
Trading profit (working 1)	248,340	W1
Loan interest	32,800	1
	<hr/> 281,140	
Qualifying charitable donations	(900)	½
Taxable total profits	<hr/> 280,240	
Corporation tax (280,240 at 20%)	<hr/> 56,048	½



Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions or what specific syllabus areas are likely to be tested in which questions, read the [syllabus and study guide](#) again.
- ✓ If you are not sure about how the marks are allocated review the [specimen exam](#) again.



The exam

Your checklist

- Make sure you are ready to walk into your exam

The Exam – Tips for success



Tips for success

Very few students enjoy taking exams but there are things you can do to make the experience less stressful!

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for the exam (black pens, calculator etc).
- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).
- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.
- ✓ If you are taking a session based CBE then take a few minutes to watch the [Prepare for your upcoming session CBE video](#) for some last minute tips and information about these exams.

Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good
Luck!

Appendix – Links

GETTING
STARTED

LEARNING
PHASE

REVISION
PHASE

FINAL
PREPARATION

THE EXAM

APPENDIX
– LINKS

Appendix – Links

Page No.	Link	URL
04	Enter for your exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html
04	Exam planner tool	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html
04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
04	Student section	http://www.accaglobal.com/gb/en/student.html
04	BPP English Language support for ACCA	http://www.accaglobal.com/gb/en/student/exam-support-resources/bpp-english-language-course.html
04, 08	Approved Learning Partners	https://learningcommunity.accaglobal.com/#discover/1
04, 15	Student Accountant	http://www.accaglobal.com/gb/en/employer/supporting-trainees/sa-direct.html
04, 15, 21	Approved Content Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
04, 15, 22	ACCA Learning Community	https://learningcommunity.accaglobal.com
05	Session CBEs	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know.html
06	Session CBEs – dedicated page	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/where-you-can-take-session-cbes-new.html
06, 10	Session CBEs – resources	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/learning-support-for-f5-f9-session-cbes-new.html
10	Examinable documents	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examinable-documents/uk.html
10, 21, 25	Specimen exam	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/specimen-exams.html
10, 22	Examining team’s guidance	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examiners-reports/united-kingdom.html
10, 22	Examiner’s reports	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examiners-reports/united-kingdom.html
10, 22	Exam technique – multiple choice questions	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
10, 25	Syllabus and study guide	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/syllabus-study-guide/f6-syllabus-study-guide-united-kingdom-uk.html
11	Here	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/learning-support-for-f5-f9-session-cbes-new.html
11	Guide to CBEs	https://www.accaglobal.com/content/dam/ACCA_Global/Students/exam/Guide%20to%20CBEs_FINAL.PDF

Appendix – Links

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11	Specimen exam	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/cbe-specimen-exams.html
11	Step by Step exercises	https://www.accaglobal.com/uk/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/learning-support-for-f5-f9-session-cbes-new.html
11	Constructed response workspace	https://www.accaglobal.com/uk/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/learning-support-for-f5-f9-session-cbes-new.html
12	Examiner's approach article	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/examiners-reports.html
14	CBE support resources	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/learning-support-for-f5-f9-session-cbes-new.html
14, 21	Technical articles	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
15, 21	Constructed response workspace	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/cbe-specimen-exams.html
15	Insight video	link http://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/session-cbe-introduction.html
15	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html
16, 17, 18, 19	Motor cars	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles/cars-2017.html
16, 17, 19	Finance Act 2017	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 17, 19	Benefits	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 17, 19	Chargeable gains – part 1	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 17, 19	Chargeable gains – part 2	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 17, 19	Inheritance tax – part 1	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 17, 19	Inheritance tax – part 2	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 17, 19	Adjustment of profit	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 18, 19	Groups	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 18, 19	Value added tax – part 1	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
16, 18, 19	Value added tax – part 2	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
21	TX-UK sample past exam questions	https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/cbe-specimen-exams.html#

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21	CBE resources	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/learning-support-for-f5-f9-session-cbes-new.html
22	Student Accountant Hub	http://www.accaglobal.com/gb/en/student/sa.html
22	Higher skills	https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f6/technical-articles.html
22	CBE question debrief video	https://www.accaglobal.com/uk/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/learning-support-for-f5-f9-session-cbes-new.html
22	Study skills articles in Student Accountant	http://www.accaglobal.com/gb/en/student/sa/study-skills.html
27	Prepare for your upcoming session CBE video	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/computer-based-exams/f5-f9-session-cbes-what-you-need-to-know/where-you-can-take-session-cbes-new/session-cbe-exam-centres.html

