

# If it didn't go to plan ...

Karen Bullen gives practical advice and encouragement for future exam success

**F**or those of you reading this supplement who passed their exams – *congratulations* and *well done!* However, this article is aimed at those of you for whom the results have not gone the way you intended. So what do you do now if you failed an exam? I would like to offer you some help and guidance.

## Pick yourself up

These exams are *hard*. There is no getting away from this fact. People fail these exams who have never failed an exam in their life – until now. Ask around, there are few people in practice who passed all the exams first time. It is nothing to be ashamed of. This is a premium qualification and it will be worth it when you qualify, so be positive.

## Take your time

Seeing the results for the first time can be a sobering experience. However you thought you performed in the examination, before the dreaded day there is always the hope that the results might turn out better than expected.

It normally takes a few days for reality to sink in and it is often best not to make decisions during this period that might have an impact in the longer term. For example, if you have failed an advisory paper your first thought might be to choose a different option. This may or may not be the best alternative, but it is not something to be decided lightly. You need to make a proper evaluation of what is going to be best for your circumstances and that takes time.

## Why did I fail?

First you need to think back and revisit the exam. There are various reasons why you may not have passed.

## I didn't work enough

We live busy lives trying to fit our studies around our jobs and actually living. It's common to under-prepare for these exams. You can't change what has happened but you need to change going forward. You need to learn from this and do more work. Schedule



more time to study. Consider taking holidays or unpaid leave to free up more time. Yes, these exams will take over your life for a few months, maybe a year, but it is short-term pain for long-term gain. I am often amazed at students on revision courses planning nights out – I recommend that you should be spending every evening studying when you are so close to the exam. Yes, we need time off, but not whole weekends or days when the exams are looming so close.

## It was the paper

So you had been doing well in mock exams etc and expected to pass the exam and then the paper was not as you expected. This can happen – questions can come up on topics you do not like. How often have I heard 'I could have passed last November's paper, but this one in May ...' You need to pick yourself up – you know you

## KEY POINTS

- It takes a few days for the reality of your results to sink in – don't make any firm decisions during this period
- Analyse the reasons why you think you didn't pass
- The best preparation for resits is to do serious question practice, including full written answers

are capable of passing – the paper next time might be more to your liking; so do not give up, sign up to resit next time and carry on.

### **I am bad at exams**

If you think nerves took hold and you fell to pieces then you need to address this problem. Have you sat any mock exams under time pressure? If not then that is what you need to do. If this was the first time you have sat an exam in a while then put this failure down to part of the process of getting ready to pass. You needed to experience the exam to know what to expect. You will be ready for it next time.

## You will need to make a proper evaluation of what is going to be best for your circumstances, and that takes time

### **The exam is so time pressured**

If you feel you know your stuff but you are running out of time then you need to brush up on exam technique. Timing is crucial in these exams – you need to consider the time to allocate to each question and stick to it. You cannot overrun – it's the hardest thing to move on to the next question but you must. If you have been on a revision course where tutors try to drum this home then you will know that this is true. Timing really can make the difference between pass and fail.

### **I knew my stuff – why did I fail?**

How did you spend the four weeks prior to the exams? Were you reading through your study packs? Were you making notes? Were you practising questions? You should have followed these three points. One month before the exams you need to complete as many questions as you can and learn from the answers, only going back to your notes if there is something you really do not understand. If you know your tax but cannot answer an exam question, you will fail.

### **To retake or not?**

Don't give up – you must carry on. Think of all the effort you have put in so far; do not let it go to waste. So yes, you should retake. Here are a few thoughts to consider in deciding your retake strategy.

1. Look at the mark you achieved and your expectations following the exams themselves. If you have scored 40% or more then a retake at the following sitting is a realistic proposition, whereas anything under 35% will prove challenging, unless there are good reasons why your studies for the original papers did not go as planned.
2. If you are studying for your CTA examinations and splitting your papers, there is normally a reason for the order in which things are sat, for example, the awareness paper should normally be sat at the same time or before the application paper. Equally it is normal to sit the application paper at the same sitting as the related advisory papers. If this has been planned out in advance a fail in one of the papers can upset your plans, so careful thought may be required. You need to consider all implications before rushing in and making a decision which you may have to unpick later.
3. If you are splitting your ATT or CTA papers, how does a retake affect that? For example, if you were attempting two papers and you have passed one but not the other, that might leave you having to do three papers at the next sitting if you retake straight away. In light of your results, is this realistic, or should you consider deferring your attempt at one or more of the papers?

What about the change of Finance Act, what is its impact? Incidentally, you will be aware that there were three Finance Acts in 2010, but it is only the first two that will be examined in the May and November 2011 examinations, the third will not be examinable until 2012 when FA 2011 will also be examinable.

### **Try something new**

Once you have decided what you will sit and when, you then need to concentrate on how to improve your mark.

Are you a home study student? Why not consider a course? As a tutor I genuinely believe they are the best way to prepare for the exams. On a revision course you will focus on how to pass the exam using a combination of a good basic knowledge (this does not mean you have to know everything) and excellent exam technique. You will practise lots of questions as this is the best way to prepare.

Yes they are expensive and not everyone can afford them, however, if you can attend a course it will really improve your chances of passing. Perhaps your employer can help with the cost or time off work? It is worth asking; after all, once qualified, you will be an asset improving their business too.

What about the ATT/CIOT student conference? This is run at the weekend; no need to take time off work and is subsidised so is available at a reasonable cost. Courses run every September and March. The tutors come from all the major trainers and there is a combination of lectures and work sessions. You get to



meet other students like yourself – as a student I found them really helpful.

If you cannot go on a course then you need to reproduce a revision course experience for yourself. Download past papers from the ATT/CIOT website to familiarise yourself with the style of questions. Be mindful that they will probably be the wrong Finance Act for you, although they are still highly useful question practice. You could purchase a revision question bank from your tuition provider or see what other products they have available to help you. Be strict with timing when practising questions. Aim for half marks (maybe a little more for a cushion) in your answer – that's all. Don't be a perfectionist – you don't have the time!

### Question practice

It is usual in a set of study notes to have a summary at the end of each chapter which sets out the key points from the chapter. When you are studying, rather than going through the whole study text your starting point should be to read the summary first. If you are happy with the key points as set out in the summary then you can go straight to question practice. If there are some points that you are not familiar with, then you can go back to the detailed notes before attempting the questions.

Question practice is vital in preparing for any examination and this is particularly the case if you are sitting a paper for the second time. When it comes to question practice there is a right way and a wrong way. It is essential that you make the best use of your time when practising questions.

In the examination you have no notes, no one to prompt you, no answers to check to see if you are on the right track; all you have is yourself and the legislation. When you are practising questions you must try and recreate the setting. Set aside the correct amount of time, make sure you will not be disturbed, put away your notes, resist the temptation to check the model answer and prepare your answer – just as you would in the real exam.

During your attempt you are likely to come across issues that you are unsure of or cannot manage. It is vital that you deal with these as you would in the real exam: take an educated guess and move on. Do not check the model answer – surprisingly enough, this is not available in the real exam. By following this you will pick up far more marks than if you waste time worrying about points that you do not know. This approach also hones the age-old skill of 'scraping the barrel', which is not something that comes naturally. In the exam you need to write something rather than nothing and the more you practise this the more relevant your *educated guesses* become.

When you do look at the model answer, learn from it. Look at the things you got wrong or did not know and take note. Is it a major topic? If so, learn it, especially if it comes up repeatedly in questions.

Some students will answer a written question by making a plan of what they would say. They then compare this with the model answer and look for differences. This approach can work, especially if you are pushed for time. However, don't take

### ACTION PLAN

- Do not rush into a decision straight after results day – take your time to consider the best way forward.
- Register to resit the exams.
- Most training providers offer some sort of guaranteed pass scheme which will give you free material and a free course if you were enrolled on the programme and satisfied the conditions. It is worth checking with your provider to see if you qualify and, in any event, they will be able to give you advice on what to do next.
- Draw up a timetable – it is a bit like being back at school but get a diary out and schedule in work sessions. You need to hone your knowledge and plan for lots of question practice. You need to set aside a couple of evenings a week with two good sessions at the weekend depending on how many papers you are doing and how up-to-speed you are. Always schedule too much time rather than too little.
- Enrol on a course if you can – this year's ATT/CIOT conference will be held on 10 and 11 of September and costs £225. Book early as demand is high.
- October should be one long work and revision session! There should be nothing else in your diary for this month.
- Consider if you need to book off some days as holiday or unpaid leave near to the exam.

this approach with all written questions. You must make sure you practise writing whole answers too because it is one thing to identify a technical point and completely another to be able to communicate this to a client – which is exactly the ability the CIOT and ATT are looking for – which is only developed by writing the answers in full. Students will arrive at the real exam having practised precious few written questions properly, assuming that they will be able

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to communicate effectively on the day. Just like any other skill, the more you practise, the better you become; especially as much of your job after exams will involve extensive writing. This is something you must not neglect.

### Finally

It is really hard to pick yourself up after a failure, but do try and be positive and move forward. Doing something rather than just pondering on the past is the way to go. Be determined to pass these exams next time and next January you will be the one ignoring this article!

Good luck with your studies.

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