

How to pass the CTA and ATT examinations

Simon Groom from Tolley Tax Training suggests useful exam tips

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My brief for this article was to write something that appeals to those students studying CTA and ATT examinations – not an easy task! There are many words written on specific technical topics but in my experience, the most fundamental weapon in your armoury when tackling these examinations is proper preparation (an old tutor of mine always used to bang on about the six ‘Ps’ – proper preparation prevents poor performance – and yes, I know that’s only five, but I’ll leave you to insert something appropriate for number six).

Given our ever busy lives it is very easy for us to lose focus when it comes to our attempt at examinations, it just becomes another burden for us to fit in with everything else, but a successful attempt at a professional examination needs to be carefully planned, just like a military campaign. This article sets out to provide some tips to help you plan, and to ensure that you are focussed on your ultimate goal – success in the examination.

Registration

Just a quick thought before we start with the subject properly. There is no point in being well prepared for an examination if you haven’t fulfilled the basic administrative requirements to sit it. I know that it’s an obvious point and most students manage to get it right but it is devastating for those who don’t. As a tutor for the last 25 years, I’ve seen plenty of examples of people getting it wrong, mainly because they thought that their employer was handling everything.

To sit the CTA and ATT examinations you must first register as a student and you have to do this by the end of October if you wish to sit the following May’s examinations and by the end of April for the following November’s examinations.

However, registering as a student does not mean that you can sit the examinations. The application to sit the examination is a separate process and must be done by the end of February for the May examination and the end of August for the November examination.

In short, there is no substitute for reading the prospectus of the relevant organisation yourself and making sure that you know everything that you have to do, and what you are letting yourself in for.

KEY POINTS

- Prepare, prepare, prepare!
- Be realistic about how much time you can spend studying and then make a plan and stick to it
- Practise exam style questions – and under exam conditions; this is the best preparation of all

Time

If there is one thing that most of us are short of, it is time. You mustn’t let the thought of a professional qualification, and the benefits that it brings, obscure the fact that you will have to fit the studying in first. Be realistic about the amount of time that you have, and the amount of time the studying will take before you embark on your voyage of becoming, for example, a chartered tax adviser in six months.

The key things to do here are:

1. Ask for advice. The tutorial bodies will give you a rough guide to how much time it will take, and colleagues in the office will be able to give you an insight into how long it took them. If anyone tells you it was easy and doesn’t require much preparation, remember to ask them if they actually passed.
2. Draw up a calendar between when you are actually going to start studying, and the exam itself, and block out any time when you will not realistically be able to study, eg holidays, busy periods at work, weddings, Christmas, birthdays – and any other day when you will not be studying.
3. Look at your available study time and draw up a feasible plan of how and when you will study, and don’t assume that you will be able to study every spare hour of every day. Even if you could it would be unlikely to be effective.
4. Be focussed. If you have decided that you need to spend 14 hours a week studying, don’t just assume that you can do two hours every day. Plan it out properly and think about when you are likely to benefit most from a study period. Trying to do two hours every night after a hard day’s work isn’t likely to be something that you could sustain for a significant period.
5. Be inventive. Think about all the time that you have available and use it to best effect. For example, how

about getting up a bit earlier and doing an hour before work, and maybe you could spare half an hour at lunchtime – combining these means that you will have achieved more than half of a 14-hour target and you still have all of your evenings and weekends. Okay, so getting up early may not be everyone's cup of tea but it gives you an idea of how specific you need to be.

6. Ensure that you study regularly, taking three weeks off before the exams and trying to cram everything into that short space of time might have worked for other exams but it is likely to be a recipe for disaster in professional examinations.
7. And most importantly, once you have decided on an exam sitting, stick to it, make a commitment. It is possible to defer an attempt at an examination but that inevitably involves extra cost, and you have to be careful that you do not become a serial deferrer, and never actually sit the examination. Someone once told me that deferring was like parachute jumping, the first time is a big deal and requires a lot of thought but after that it becomes easier, and you find yourself able to do it again and again with very little thought.

Once you have committed to an exam sitting and drawn up your timetable, the next stage is to put it into action. Again, you need to take an active approach here and plan out exactly how you are going to study. Simply reading your notes is unlikely to work and isn't very stimulating so try and give yourself a bit of variety.

Most tutorial providers have some form of online offering as well as hard copy notes, and you might want to mix up the way that you study. Online material and lectures are ideal for an ad hoc lunchtime session in the office as it means that you don't need to carry around heavy books on the off chance that you will be able to study. Some providers even have mp3 files that you download to a portable device – ideal for long commutes on the train!

Question and exam practice

If there is one thing that is a must, this is it. You wouldn't take a driving test having only read a book about driving, and this is no different. Your study texts will have illustrations, examples and questions in them, and there will be practice examinations as well – make sure you that you attempt them all, so that on the day, just like the driving test, it becomes second nature.

Again, here are some key things to think about.

1. Set aside the correct amount of time to attempt a question properly, and get used to practising written and computational questions. Most people practise written questions by jotting down a few headings and then reviewing the answer, convincing themselves that they 'will do it properly on the day'; it rarely ever turns out that way. To return to the driving analogy, I couldn't be bothered to use my mirrors properly when I was learning, as I knew that I would do it right for the test. Throw in a bit of stress for the real thing and you revert to what you have been practising, good intentions go out of the window. Needless to say, I had the pleasure of a second attempt.

2. When you review the answer, particularly on written questions, it is all too easy to consider the points that you missed and just say to yourself, 'that's fine, I know that', without stopping to consider what would make you include that point next time you saw that question. You have to ask yourself 'if I knew it, why didn't I put it down?' In other words, what is it in the requirement of the question which indicates that the point is relevant? You have to begin to make links between what it says in the question and what is in the answer, so that you can learn from your mistakes. Again, it is all about an active rather than a passive approach.
3. Remember that questions are deliberately graded. When you start studying you aren't ready to attack exam standard questions, you need to build up your skills and questions set by the tutorial bodies are graded so as to be appropriate to the stage of studying that you are at. By all means look at past papers to get a feel for what you will eventually have to do in the real thing but don't be disappointed when you can't answer them. These will be relevant when it comes to the revision phase of your studies.
4. With practice examinations you must ensure that you attempt them all on a regular basis, and under proper exam and timed conditions. It is very tempting to put off doing a practice examination on the basis that 'I'm not ready'. The problem is that if you think like that you will never be ready – you have to bite the bullet and go for it. You will find out invaluable things about how your studies are progressing by attempting these examinations.
5. Your training provider may well offer some sort of guaranteed pass scheme, whereby if you satisfy certain conditions they will give you free material and a free revision course if you fail the real thing. One of those conditions will be that you submit all of your practice examinations in line with your study programme, and that you score a certain minimum mark, and at Tolley that mark is set at 35%. This is because the tutorial bodies have realised that it is the act of attempting and submitting the exams that is important in your preparation, you don't have to be scoring very high marks. It is a fact that those who do well in the real examinations are those who have attempted all of their practice examinations. It would appear that is the very act of doing the exams and learning from your mistakes that is the key.

Focus

If you manage to take note of all of the points that I've talked about it is going to mean that you are focussed on passing the examination, and if you have that behind you then you will have taken a giant leap towards achieving the objective. You often hear athletes talking about being 'in the zone' and identifying what their one goal is – you have to do the same with these examinations.

I wish you every success with your studies!

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