

TIPS FOR OPEN BOOK ON-SCREEN EXAMS

OPEN BOOK EXAMS

The May 2021 sitting of the ATT and CTA exams will be **open book** – this means that you can refer to your **Tolley study material** (or any other books) during the exam as well as the Yellow & Orange Legislation Handbooks and the ATT/CTA Tax Tables.

TOP TIP: As well as the Tax Tables and legislation, you will either need hard copies of your Tolley material or a second device on which to view the pdf versions. Note that you can search for a word or phrase within a pdf using “Ctrl+F”.

You will be typing up your exam answers in “Exam4” which is essentially word processing software.

Note that you will not be able to “copy and paste” from any outside source into your exam answers.

Due to the time pressured nature of the ATT and CTA exams, there has only ever been a limited amount of time available to “look things up” and this will not change with open book exams. At Tolley we do not anticipate there will be time to read and then type up detail from your study manuals in the exam.

TOP TIP: Don't spend too long referring to your books - it is much more important to concentrate on **applying your knowledge** to the scenario and typing up your answer.

We recommend that you have **one main hard copy reference document** for your exam and anticipate that you will primarily refer to your own personalised version of the Tolley **Memory Joggers**.

Memory Joggers

The Memory Joggers contain a summary of the main points covered in each chapter of your study manuals as well as useful proformas.

TOP TIP: You may find it easier to **print out a larger version of the Memory Joggers onto A4 paper and keep it in a binder**. This will make it easier to include additional summaries or even pages from the full study manuals as desired.

You should be **annotating** your Memory Joggers as you study and should consider using **index flags and/or dividers** to help you navigate around them. It is worth adding to the contents listing as and when you do add extra things.

TOP TIP: **From now onwards** you should be **personalising** your Memory Joggers and using them whilst practising questions, so that they will be as useful as possible for **you** in the real exam.

You may still need to refer to detailed conditions within the legislation. Your Memory Joggers will provide you with the references you need to find most conditions.

TOP TIP: We recommend that you should have copies of the tax legislation available in case you do need to look up something unusual or find some detailed conditions in your exam.

Other books

If you are sitting an ATT paper you should also have your copies of the 5th editions of the **Law, Ethics and Accounting books** to hand to help answer any questions that test the specified chapters from those books. You can again use index flags and highlight these books. Note that for Ethics the PCRT guidelines are also reproduced in the miscellaneous section of Part 2 of the Yellow Legislation Handbook.

TOP TIP: Ensure you are aware which chapters of the CBE books are examinable in your specific ATT paper.

Practice

The key to passing the ATT and CTA exams is question practice - it is much more important to focus your time on typing up proper answers to questions rather than reading the study manuals or making your own notes.

As you do the questions within our material and sit each practice exam, use your Memory Joggers and work out how much time it takes to look things up. Overall, we think that you are likely to realise that the questions require you to **apply your knowledge** rather than type up information from your study manuals and that in order to pass you will need to only be looking things up sparingly.

Warning!

Another danger is that with your study manuals available, you will “strive for perfection” – you need to bear in mind that the pass mark is 50% so perfect answers are not expected. When you start a question you are scoring marks quickly, but the longer you spend on a question, the longer it takes to score each mark. In a 20-mark question, most candidates can get the first 6 or 7 marks - the **key to passing is getting the next 5 or 6 marks** to take you to 12 out of 20.

TOP TIP: Don't worry about the last few marks! Over-running on one question and omitting a whole question or even part of a question means you risk failing the paper!

Summary

- Your main reference material should be your **annotated Memory Joggers**
- **Personalise these** as you study, adding your own notes and tips and perhaps even add pages from the main study manuals
- **Practise using** your Memory Joggers and **ensure you can navigate round them** well – make use of index flags/page tags
- Do also have your full study manuals and legislation available nearby for back up
- ATT students should also have the CBE text books for Law, Ethics and Accounting available to refer to
- Do not become overly reliant on looking things up
- You will still need to **apply your knowledge** to the scenario set to pass the exam
- **Manage your timing carefully** – there is not much time to refer to your books in the exam and typing up chunks of study material straight from the books is unlikely to score marks

ON-SCREEN EXAMS

As your real ATT and CTA exams will be sat online, Tolley have created an on-screen system to allow you to get used to typing up answers to the questions in your question banks and to sit your practice exams and mocks online. You can access the on-screen system via the Academy.

The Tolley system closely simulates the functionality of Exam4 which is the system the ATT and CIOT used in November 2020 and will be using for the May 2021 exam sitting.

TOP TIP: Have the relevant Tax Tables, your annotated Memory Joggers, the legislation and any other books you wish to refer to ready on your desk ahead of starting each practice exam and mock.

You need to **remain online** throughout the Tolley on-screen exams and your typed answers will be **auto-saved** throughout the exam.

The initial Tolley practice exams will run for 315 minutes (5 hours 15 minutes) to avoid you having any time pressure but, to mirror the real exams, the Tolley pre revision and revision mock exams will run for 3 hours 30 mins (210 minutes) apart from CTA AW which will run for 3 hours 15 minutes (195 minutes). It is **not possible to pause** the Tolley on-screen exams once the countdown has started.

TOP TIP: One difference is that there is no countdown timer in Exam4 - you will have to monitor your time and stop your real exam yourself at the right time.

At the end of the time allocated for your Tolley exams your answer script will **automatically be submitted** to Tolley for marking and you will receive confirmation of this. It is possible to **choose to finish your exam early** but if you select this option you will be asked to confirm that you do wish to submit your answers at that time and will **not then be able to re-enter** the exam.

TOP TIP: In Exam4 you will need to stop your exam at the right time and the time taken is recorded. Submitting your exam is a separate step that must be completed but is not part of the timed exam.

During the exam your screen will have the **question paper on the right hand side** and a **text box on the left hand side** for you to type your answers into.

You may use the copy, cut & paste functions within the system, and also bold, italic & underline. You can also use “undo”, “redo” and “backspace” although the “delete” key does not work (as this simulates Exam4).

For computational answers you can use the tab button (or space bar) on your keyboard to move numbers into columns. If you do not have the £ sign on your keyboard type GBP instead.

TOP TIP: In Exam4 there will be specific sections within the answer box for you to type each answer into with “dividers” between each answer. You should not let your computations extend beyond the width of the dividers to ensure they display correctly when submitted.

Format of the exam

ATT:

The paper will have a mixture of computational and written questions with no question choice. **Part I has** between 10 and 20 “**short form**” questions worth between 2 and 4 marks. **Part II has** between 3 and 5 **long questions** each between 10 and 20 marks (often split into shorter subsections with marks specifically allocated). Although you can answer the exam paper in any order you wish, we find most ATT students prefer to **attempt the short form questions in Part I first**. Part I will cover a range of topics and they will get your ‘brain into gear’ ready for the longer questions.

CTA Awareness (AW):

The paper will contain all 5 Modules and it is vital you answer the questions from your 3 chosen modules. Failing to do so will affect the Advanced Technical papers you may attempt. Each module has **12 questions worth 5 marks each**. The questions may be written or numerical or a mixture of both. You should answer **in bullet point format and use summary computations**.

CTA Advanced Technical (AT):

The paper will contain a number of **long form questions** each set for **10, 15 or 20 marks**. There will be a mixture of **computational and written** style questions. All questions are **compulsory**. There are usually six questions.

CTA Application and Professional Skills (APS):

The paper will contain one case study style question with a requirement and various exhibits including the pre seen information (which is published two weeks before the real exam).

Approach to the exam

For **ATT and CTA AT**, take time to read through the long questions to get a feel for the style of the questions, technical content and ultimately what you are being asked to do. **Never simply attempt the long questions in the order they appear.**

TOP TIP: Answer your **best question** (or best AW Module) **first** and make sure you clearly label which question your answer relates to in the Tolley on-screen exams (you will need to include the answer within the right divider within Exam4).

Timing is the key

All the ATT, CTA AT and CTA APS exams are 3.5 hours (210 minutes). The CTA AW paper is 3 hours 15 minutes (195 minutes).

Timing is fundamental to passing the exam. More students fail the exam due to messing up the timing rather than anything else. To get your timing right, you should note **down the end time** for each question (or for the whole of ATT Part I or each AW Module as appropriate).

TOP TIP: During the exam we recommend you should **allocate 1.9 minutes per mark (or 5 minutes per AW question)** which allows some time at the start to look through the paper and work out which order you will do the questions/Modules in and some review time at the end to review your answers and revisit questions as needed.

As you attempt more and more questions **you will speed up** in your:

- Understanding of what the question is asking
- Recall of technical content
- Use of the legislation and your open books
- Phrasing of what you want to say
- Typing up of your answer

TOP TIP: Look for the easy marks

There are usually some **easy marks in a question**, so **aim to score those at the start of each question**. The last few marks you are trying to get by finishing that question are likely to be the harder marks – better to focus on securing the easy marks at the start of the next question.

TOP TIP: Never waste time getting stuck on a question – always keep moving on so you keep scoring marks!

If you have time at the end you can always go back – even if it's just to write a few bullet points!

TOP TIP: Note down on a piece of paper as you go the numbers of the questions you'd like to revisit if you have time at the end of the exam.

Presentation of long questions

Using the correct format for your **ATT** answers is extremely important in the exams, e.g. report, letter, notes, memorandum. If the correct format is not used, marks will be lost unnecessarily. **There are marks specifically available for presentation** in Part II of all ATT papers. Suggested layouts are provided in the Appendix.

For Part II of the ATT papers and the CTA APS paper calculations should be in an Appendix then cross-referenced to the main body of the report/letter. When writing to a **client, try and explain things simply** without using overly technical phrases or section numbers.

The **CTA AT** papers will not require you to create an answer in a specified format – the “presentation and higher skills” marks on these papers will be purely be for “clarity of explanation”, not the format of your answer. Detailed **technical** answers are expected, with references to legislation and case law.

There are no presentation marks available in the **CTA AW** paper.

Try not to put more than one important point in each paragraph. Leave a line between each paragraph (you are inviting the marker to pause and award marks!)

TOP TIP: Think “one point per paragraph”.

Paragraphs should not run to more than 3 or 4 lines. Using **short “snappy” paragraphs makes answers easier on the eye**, and therefore more likely to attract marks. “White space” is important and helps the marker.

For **computational questions** use the correct **pro forma** – so for an income tax calculation **use tabs to move the numbers into columns** for savings, non-savings and dividend income etc. **Spread it out, referencing in workings** so it is nice and easy for the marker follow.

Underline the last number when you are adding up a column of numbers to help the marker follow your workings. Either underline the final total as well or show the final total in **bold** font.

Include a £ sign at the top of each column of numbers. If you do not have the £ sign on your keyboard type GBP instead.

TOP TIP: Type up your computations using our on-screen question banks throughout your studies.

Using abbreviations

Abbreviations **can** be used in your answers - you should type out the full wording the first time you use the term **in each answer** and then show the abbreviation you wish to use in brackets afterwards so for example “business asset disposal relief (BADR)”. You can then use that abbreviation from then on in that answer.

In computations you only need a £ sign at the top of each column of numbers and you can use well known tax terms such as b/f, c/f, CAs, TWDV, WDA, AIA, P&M, IT, NIC, PA, CGT, AEA, PPR, IHT, PET, CLT, CT, TTP, NTLR etc

Workings should always be done to the nearest pound and nearest month unless told otherwise.

We recommend that you avoid typing £10k and instead use £10,000 for clarity.

TOP TIP: Try out the abbreviations you plan to use in your practice exams and if the Tolley markers do not know what they mean then do not use them in your real exam answers.

Reviewing your answers

The first thing the marker will do is read your answer through as a whole – what overall impression are you giving of your ability? Have you put the marker in a good mood as soon as they see your script, or are they going to be dreading marking what you have submitted?

Key **presentation considerations** include:

- Spacing your answer out
- Ensuring you have clearly labelled which question each answer relates to (for Tolley on-screen exams)
- Using the appropriate pro forma for calculations and cross referencing your workings
- Using subheadings and short paragraphs in written answers

TOP TIP: Read through your answer when finished

You will be able to make some small corrections at this review stage – have you missed out a vital word such as “not”, or can you think of another point or two to add?

With numerical questions if you make a mistake in the first part of your answer which means the rest of your numbers are wrong don't panic! **The marker will only penalise once for the initial error. You will gain 'follow-through' marks.**

If on review, you realise you made a mistake which affects large part of the answer and the numbers **DO NOT try to re-work the correct answer in full.** Instead, put a note at the bottom of your answer showing the error. In this case you can still obtain good marks for the answer.

When you get your practice exam / mock answer scripts back, review your answers together with the model answer

On your marked script, look at what **scored marks** and what was a waste of effort and **scored nothing**. Look at **mistakes made** – were they just silly errors or had you misunderstood something? Did you miss easy marks due to **poor time allocation**?

Your answer is unlikely to look exactly like the model answer. This does not matter if you have covered the key points. When going through the model answer it can be useful to **highlight the points you did get** (even if you covered them in a different order/worded them slightly differently).

Where you missed points, review why that happened:

- Did you misinterpret the question?
- Did you answer the question asked or the question you wished they had asked?
- Did you forget about a particular technical point you know well?
- Did you not understand the point they made?
- **How will you make sure you don't make the same mistake again?**

Remember – the practice exams and mocks are designed to test and stretch your knowledge. They provide a good test to see how your studies are going.

TOP TIP: Review, reflect, learn for next time

APPENDIX
SUGGESTED LAYOUTS FOR A MEMO/EMAIL/REPORT OR LETTER
FOR PART II OF THE ATT PAPERS AND CTA APS

It's a good idea to practice these layouts and **have a typical opening/closing line in mind** so you don't have to waste time thinking of one in the exam.

For a letter it's a good technique to start by typing up your opening format. Further down the text box you could type closing line with sign off. Then go back up in the text box and complete the earlier part of your letter.

Report/Memorandum/Email

These should be headed:

To:
From:
Subject:
Date:

Briefly state the purpose of the report in the first paragraph.

The final paragraph should include recommendations or a conclusion depending on the question.

In the CTA APS paper you should include an executive summary towards the start of your report.

Letter

The letter should be addressed correctly using the address information in the question if given (if not given you may short cut with "Your address", "My address", "Date") and be headed, finished and signed off (do not use your own name – "Tax Adviser" will do).

The following format is acceptable:

[Firm's Name & Address per Q]

[Client Name & Address per Q]

Date

Dear [Client Name per Q]

SUBJECT OF LETTER

Body of letter

Please do not hesitate to contact me if you have any further questions.

Yours sincerely

Tax Adviser

There should be a brief introductory paragraph and recommendations or a conclusion depending on the question.

In the CTA APS paper you should include an executive summary towards the start of your letter.