

This is the final article in a series of five written as resource for lecturers and candidates for Professional 2 exams. The series has as its goal the improvement of exam pass rates at the Professional 2 stage. Each of the articles in this series can be used individually but are most beneficial if used collectively. Candidates and lecturers are advised to review all the articles to obtain maximum benefit. While there is some overlap between the articles every attempt has been made to minimise this overlap while striving to achieve a consistency of terminology and key requirements throughout.

The Presentation Skills Necessary to Achieve a First- Time Pass

By William Meaney

Introduction.

On entering the exam hall each candidate has two interrelated objectives, namely:

- To pass the examination – hopefully achieving a mark well above the minimum pass mark of 50%
- To present the exam script in a format which make it easy for the examiner to read and award marks, within sections of questions and within individual questions.

This article which is the longest in the series, necessarily so as it is focused on the key goal of exam success. It is about how plan your approach to the exam, to maximise the marks you can achieve, in the time available in the exam, with the key emphasis on planning and presentation skills to assist you achieving a first time pass. Passing first time is the goal of every exam candidate. Considerable focussed effort, with a significant amount of time dedicated to achieving proficiency with course content, across a wide range of subjects is an absolute prerequisite long before entering the exam hall.

However, the ultimate determinant of exam your success exams is the skill with which you produce your exam script - the only document that the examiner has to judge and assess you on. This is produced in the 3.5 hours available in the exam hall. No matter how much work you may have done prior to entering the exam hall, failure to present your suggested answers in a format that maximises the ability to score marks will result in failure.

Planning how to approach the **technical content** of an exam paper, to identify where the examiner is likely to award marks was addressed in a separate article 'Reading the Rubrics for Exam Success.' The planning focus of this article, by comparison, is to learn how to present your answers in a format which encourages the examiner to reward you.

Planning in this article takes on a new meaning in that the focus is on planning what your responses to the examiner's requirement should look like – that is the skill of '**Template planning**'– i.e. the visual layout of your script to enhance your chances of being awarded marks. This requires having insight into how to present your answer to give you some control of where marks are awarded. Having good structure, which clearly flags where a point begins and ends, makes awarding marks easier for the examiner. Presenting continuous prose surrenders complete control to the examiner as to where, and how many, marks should be awarded.

This article builds on (and occasionally refers to) previous articles but can also be read independently for guidance on how to achieve a first-time pass.

In previous articles a range of '**Ps**'- the skills of Preparation, Practise, Planning, Problem Identification, Problem prioritisation, development of Plans and Programmes, Professional format and Presentation skill were addressed – and though you need all of the above the rest of this article will address the following key issues.

- (1) **Professional presentation** – key things to do and not to do to enhance your exam script.
- (2) **Template planning** – what it is and how to use it to your advantage to maximise your exam results.
- (3) **Professional format** and the importance of the verbs associated with format from an examiner's perspective.

These skills are interrelated and are now addressed individually in this article to give a deeper insight into each skill. However, as they are interrelated you should first try to understand the key concepts and then integrate the skills discussed. Mastery of these three on the day of the exam supplemented by your technical knowledge may be the difference between you attaining that, sometimes elusive, first-time pass.

(1) Professional Presentation

These are the key tips that you must apply to enhance the presentation of your exam script which will improve your ability to score marks in an exam.

Good presentation is a vital exam skill. Why then, is it an area that too many students pay insufficient attention to? A well presented script may be the difference between passing and failing an exam as I have seen in my experience marking exam scripts following professional exams. That is not to say that if you have good presentation you will pass – far from it. However, if you have good presentation many benefits accrue in a quiet yet beneficial way, to both you (the candidate) writing the exam, and the examiner who will correct it. Exams are generally presented to the examiners in three formats with a blend of content and presentation. These have been referred to before in a previous article but are worth repeating here.

- They have good content and are well presented – these are easy to read and mark.
- They have good content and are poorly presented (sometimes frustratingly poorly presented) - these are difficult to read and to mark.
- They have very good presentation but poor content.

Now ask the following questions:

- Which of the above would you say achieve pass marks?
- Which of the above get the examiner on your side?
- Which of the above are likely to facilitate picking up marks, achieving breadth and depth, facilitate good time management?
- Which of the above will clearly indicate where one point starts and finishes?

Would you agree that the answers to all of the above questions are self-evident? Therefore the challenge to you is clear; you must always strive to produce a script with all of the recognised positive characteristics.

The target in the exam hall is to write a script that is legible, well structured, professionally written. This will optimise your chances of scoring marks efficiently within questions, and across the whole script.

At a minimum this requires writing answers that meet the examiner's expectations. This gives rise to a list of '**Do's**' and '**Don'ts**'

Do's –

1. Strive for good visual appeal – make sure your script looks professional and is **legible**. This is most important because if your script is difficult to read it is very difficult to mark. Very few candidates have writing so bad that it is completely illegible. However, if by your own admission your writing is poor try to improve it by taking some more time, even if this results in writing less but more legibly.
2. When you start answering a question, always start on a new page, preferably on double pages of the answer book. This saves you flicking over and back at material. There should be a very brief introduction to what you are doing. This is sometimes assisted by the examiner in that the requirement may specify a memorandum, a report, briefing note, or some other type of format. If no format is specified, paraphrase the exam requirement to act a brief introduction. Though it is not an absolute requirement to answer part (a) of a question first and then part (b) etc. in sequence, it is generally a good idea to answer the question as the examiner has laid it out as there often there may something in part (a) that will be of assistance to you in part (b).
3. Strive for good layout – generally this entails headed paragraphs with sufficient detail. Also use appropriate numbering, bulleting, indentation. If an examiner opens a double page of your answer book and is looking at an introduction (or formatted heading), 6 clearly prioritised paragraphs (see point 7 below) and a conclusion nicely presented for a requirement for say 8 marks will greatly enhance your prospects of getting more than 4 marks?
4. A useful guide is to write a header for a paragraph (underlined if appropriate to add emphasis) and then to addresses the issue, which the examiner has specified, in the body of the paragraph. A paragraph with a clear, informative heading – flagging what the whole paragraph is about – supported by 3 informative sentences (averaging 6 to 8 lines of a standard answer book) is generally adequate to score 1 mark. If you write more than this per point it is likely your points are not sufficiently well focused, this will also eat into valuable time.
5. If it is imperative that you say more (just like I need to here!) break it into two points/paragraphs and score 2 marks. This also makes your work look professional. As a rough guide you should be writing 3 to 4 paragraphs per page and scoring 1 mark per paragraph. You will need to use appropriate headings and a couple of line

spaces between the end of one paragraph and the beginning of the next. It should take, with practise, less than 6 minutes to write a page in this format. (This is consistent with scoring 1 mark for every 1.8 minutes in the exam. (180 minutes writing time / 100 marks = 1.8 minute per mark).

Therefore, as a rough guide, you should be scoring 3 to 4 marks per page of narrative written in an exam. Furthermore, (as you should be able to write a page in about six minutes), you should therefore be capable of scoring 4 marks for every 6 minutes writing. When you consider that to pass the exam you only need to score 6 marks every 20 minutes it should be now evident to you that this is a powerful approach.

6. Strive to keep paragraphs of similar length and say a little about a lot of things rather than a large tract of material on one item (that you know a lot about) and then a couple of lines on a key point. Remember, try to score a mark for each paragraph you write. It is also worth noting that paragraphs, though effective, are not the only way to present work well. Use, as appropriate, tabular formats for example: to divide a page to compare and contrast, to divide a page to use one side to present the problem and the other side to present the solution. The presentation of a SWOT analysis in cruciform style, with the strengths on one side of the page and the weakness opposite can be very effective. Employing a format where the problem is presented and then a solution presented with multiple points of benefit is very effective in adding breadth and depth to answers. You should also note that there is a difference between a table and an appendix. A table contains key information on a problem (say a ratio analysis) within the body of a report, showing, for example, key percentage data, trends etc. An appendix shows how the data presented was arrived at with additional detail such as the numbers and formulae used to calculate the result. Finally, past papers and suggested solutions are a good source for ideas on formats for presenting answers.
7. Prioritise. Always address the key issues first. Simply put, deal with the most important issues first and then the next most important. As a general rule Strategic issues should be addressed above Functional and Operational issues. This may not necessarily result in scoring more marks but it does show professional insight. For example, writing about a firm's overspend on petty cash and yet the gearing ratio of the firm in question has increased to a point where the firm is likely not to have enough money to pay its debenture interest next month, will not create the right impression.
8. Number points, paragraphs, advantages and disadvantages etc. It make it much easier for an examiner to see at a glance the number of points you have covered rather than the examiner having to count them. Remember your job is to make it as easy as possible for the examiner to award you marks! I had this section of this article bulleted originally – but by numbering them I can cross reference one point to another, you cannot do that with a bulleted list.
9. Language must be professional and appropriate to the audience. Some guidance follows:
Use

- i. Use simple short sentences
 - ii. Use business English
 - iii. Do not use slang
 - iv. Use 3rd person rather than 1st person narrative
 - 1. For example. The evidence suggests (3rd person neutral) rather than 'I think (This is first person and expresses a personal opinion – by writing in 3rd person it makes a report look like the whole firm was involved in its preparation)
 - v. Use appropriate terminology avoiding unnecessary use of jargon
 - vi. Be careful about spelling and grammar.
10. Strive for good balance within and between sections of an answer. Remember the target is to achieve adequate Breadth (make sufficient points) and Depth (explain the points made sufficiently)

The points above are focused on presentation exclusively. However, it is also necessary to have regard for the examiners' requirements when presenting answers. Some additional points to consider though not necessarily related directly to presentation follow;

11. You must strive to get all the sections of the questions attempted in the time available. The point being that it is not good to have excellent presentation at the expense of production. Two excellently presented and very well answered questions may, in all likelihood, not be sufficient to pass. There is a balance to be struck between being very neat and organised and getting enough done to pass the exam.
12. Relate the answer to the case scenario, use the name in the scenario in the answer. This minimises the risk that your answer could read like a generic answer, which is an answer that could apply to any firm in a similar situation. If the scenario requires general discussion and the scenario is about a glass company then use examples relating to the glass industry. If the scenario is about a factory, write about a factory not about unrelated enterprises, unless by so doing you '**add-value**' to the answer. Use examples as appropriate to support your answer. If you need to use numerical data to support an answer, keep it simple as possible. Unless specifically requested an examiner is unlikely to take time to work through a complicated example.
13. Quit a question or a section of a question when the time available to complete the requirement has elapsed. You will score more marks by going on to the next requirement and pick up the relatively easy marks – Yes there are always some!
14. If you falter on time management, though you should not if you followed the advice in these articles, but if you do list the points you that would make. You might even number the list (leaving a couple of lines between each point). That way the examiner does not have count the list and by leaving a couple of lines it may provide the opportunity for you to return and write a few sentences later.
15. Watch out for 'and' in the requirement. If there is an 'and' there are minimum 2 requirements. The use of 'the' and 'a' is also significant. 'The' for example might

require a specific need i.e. write about the debt crisis in the banking industry. 'A' might require writing about the debt crisis in a particular bank. Be careful always of the semantics and, if in doubt, state your assumption before you start.

The above represent the key '**Do**' factors for good script presentation. However it is also worth pointing out a few '**Don'ts**'

'Don'ts'

1. Feel the need to answer questions in the order they are set out on the paper. Select first the question that seems easiest to you. This gives you confidence, settles you down, and you start earning marks early into the exam. A caution here might be to answer the parts within a question in order as something in part (a) of a question may provide some data for part (b). Sometimes there are easier marks in the earlier part of question. Prize-winning students are able to answer all the questions in great depth.
2. Over-answer a question. If there are five marks do not make more than 5 points. If you are unsure as to how many points err on the side of caution and do half the number required and one for insurance. For example if a requirement has 12 marks and you are unsure as to whether it is 12 x 1 mark or 6 x 2 marks, do 7 points and you will get at least half marks for that section.
3. Don't labour a point. You will still only score the same marks and you will use up valuable time.
4. If it is a technical paper and for example you are doing a Statement of Financial Position that you are unable to balance, don't lose time looking for the error, it may not matter materially and you may also forgo the opportunity to earn marks elsewhere.
5. Where you notice an error in a calculation do not go back and alter the answer. Write, instead, write a brief note at the **start** of the question perhaps using a different colour than your exam script. Flag in your note the error for the examiner also stating **briefly** how it affects the answer. Then move swiftly on.
6. Don't cross out large tracts of material even if you have misinterpreted a question and have not quite addressed it in your suggested solution. Explain, as above, by way of a brief note, and then address the requirement as best you can. The examiner will use his discretion but if you cross out this material the examiner will not be able to read the text and therefore cannot award marks for this work.
7. Don't set out all the intricate details of your calculations as this also wastes time. Inevitably this requires some judgement and with plenty of practise you will learn how to strike the appropriate balance. Note there is a difference between a table and an appendix. A table has the results and an appendix has the details of how the results were arrived at. Where pressed for time a table is more important.

8. Finally don't quit in the exam hall before the Invigilator has asked candidates to stop writing. Your opportunity to pass is never over until the examiner has marked the script.

If you understand these '**Do**' and **Don'ts** do not try to memorise them just apply them. The dividend will be that the examiner will find it easier to award marks, page by page, on your exam answer script. It is worth repeating that if you write to the format advised you should be able to score roughly 3 or 4 marks (though this may be a bit prescriptive) per page of exam script produced. Of course, this assumes that you are adequately addressing the problem posed. You should be capable of producing a page of script in the format in '**Template planning**' below in about 6 minutes per page. However, it is worth noting that you **only** have to score 6 marks every 20 minutes writing time in the exam to score that elusive pass. Indeed this would give you a score of 54%. A tight margin though.

(2) Template planning

–What it is, and how to use it to your advantage to maximise your exam results.

Template planning is where, prior to writing, you visualise the format most appropriate to present your answer, so to maximise the marks that you may earn. It occurs after you have read, very carefully, the question. The format in which answers are presented may have a material impact on the following;

- The examiner's perception of the content of the script
- The amount of breadth (the number of points made) and the depth (the level of explanation) that is incorporated into the answer
- Where and how many marks the examiner/marker awards to you (the candidate)
- The efficiency with which you write so as to score each mark in the exam (the more efficient you are the more marks you will score).

These points are best illustrated by way of example. The example used is from '**Reading the rubrics for exam success**'. The question is from Advanced Corporate Reporting April 2011 is reproduced here for ease of illustration.

Q2. The Chief Executive of Pryax, Terry Glass, is aware that the use of glass in the food and beverage sector is increasingly being questioned by consumers. The balance of opinion up to recent times was that 'glass is good' as it is recyclable and environmentally friendly. However, the plastics industry is now countering with the argument that other factors such as the lower transportation and storage costs associated with plastic containers significantly reduces the total cost to society of the use of plastics. Terry is becoming increasingly concerned about how this might be perceived by environmentally concerned customers.

REQUIREMENT:

Prepare a memorandum addressed to Terry Glass, Chief Executive which:

(a) Explains what is meant by Corporate Social Responsibility.
marks)

(5

In 'Reading the rubrics for exam success' the answer planning indicated broke the requirement into the following to fulfil the examiner's requirement;

- **A definition of CSR**
- **Give an example(s) of CSR**
- **Give reasons why firms engage in CSR activity**
- **Give examples of the format of engagement – pollution reduction, donations to local charities, support of local sport or social activities etc.**
- **Appropriate close/conclusion** (5 marks) (Time 9 minutes max)

Note; The solution provided is **not** the examiner's solution but suffices to answer the question and illustrate how to present an answer to provide opportunity to the examiner to allocate marks when material is presented in appropriate format.

Now read the sample answers below.

Answer example 1

- *Corporate Social Responsibility (CSR) is an approach to business where the firm goes beyond its legal and ethical expectations and essentially enters into a social contract to make an additional contribution to the community and/or its stakeholders. The nature of this contribution may vary considerably from giving charitable donations from profits. Examples include; Guinness supporting charities for the disabled. AIB, funding of community projects such as its sponsorship of the GAA club championships and funding of violins for a Dublin school to give every child in the school a chance to play music. British Telecom allows employees to spend time and resources on local development such as supporting youth clubs in deprived areas. Another example of CSR can be investment on pollution control above and beyond what may be required by Health and Safety legislation. Pryax could engage in CSR by spending on reduction of pollution above and beyond that required by Health and Safety legislation thus avoiding attention of pressure groups. Firms may engage in CSR activities to be seen to be good corporate citizens and enhance their commercial reputation. CSR, though voluntary, is increasingly being given more attention by senior management of large organisations due to growing societal pressure. The costs associated with this are balanced with a commercial awareness by these entities, of the generally positive impact to accrue to their individual businesses through active engagement in CSR. (233 words)*

Sample answer 2

Memorandum

To: Mr. Terry Glass

From: Ms Fictitious Name

Regarding: Corporate social responsibility and its impact on the Pryax Group

Date: Date of exam.

Definition.

Corporate Social Responsibility (CSR) is an approach by businesses where a firm goes beyond its legal and ethical requirements and essentially enters into a social contract to contribute more to the community and/or its stakeholders.

Examples of CSR

- *Giving charitable donations from profits – Guinness support charities for the disabled.*

- *Funding of community projects – AIB support the GAA club championships and fund violins for a Dublin school to give every child in the school a chance to play music.*
- *Allowing employees to spend time and resources on local development, support for the sporting/cultural activities – British Telecom allows employees time off and resources to spend on activities such as supporting youth clubs in deprived areas.*
- *Pryax could engage in CSR by spending on reduction of pollution above and beyond that required by Health and Safety legislation.*

Rationale

Firms may engage in CSR activities:

- *To be perceived as good corporate citizens and enhance their commercial reputation, or.*
- *As active stakeholder management to minimise negative publicity – Pryax could be proactive in pollution reduction thus avoiding attention of pressure groups.*

Conclusion

CSR, though voluntary, is increasingly being given more attention by senior management of large organisations due to growing societal pressure. The investment in CSR is balanced with a commercial awareness of the generally positive impact to accrue to businesses that actively engage in CSR. (251 words)

If you read these two answers carefully you will see, with the minor exceptions of headings, bullets and the use of the headers such as definition, rationale, conclusion that the **text** content is *almost* the same. There are only 18 words in the difference between the two answers! Now answer the question regarding the following;

- Which you would prefer to read?
- As an examiner, which you would prefer to mark?
- Which do you think would score more marks?
- Why? (This should be self evident)

This is what 'template planning' is about. Essentially it is the ability to 'visually' pre-plan your answer before you start writing. This is to ensure that when you start that you present your answer in a format that scores more marks by achieving better **Breadth** (requiring you to make sufficient points) and **Depth** (sufficient explanation of each point made). Improvement in your ability to visualise appropriate formats for exam answers can be achieved by looking at past paper solutions and model answers in core texts as recommended on the syllabus. Development of this skill will make it easier for you to keep your answers focused on the exam requirement, easier for the examiner to see where marks should be awarded and for you to score those marks.

(3) Professional format and the importance, from an examiner's perspective, of the verbs contained within a question's rubric (the 'required' section of a question).

Examiners at Professional 2 Stage usually specify in the rubric to each question the format in which they would like to see the answer presented. Instructions include, write a memorandum to, write a brief report to, advise etc. If a report is required then present your answer in the format of a report with appropriate headings, sections, numbering, bulleting, indenting etc. Pay careful attention to the verb(s) in the requirement and if the request is to advise – then advise. If it is to justify – then support your answer by stating why the 'client' should follow your recommendation(s) / advice pointing out the benefits that will accrue as a result. A common error of candidates is not being sufficiently informative or forceful in the language used. An important point is to ensure that you use action oriented language i.e. the

firm should, must, need to, have to etc. Avoid the more vague approach using terms such as the firm should assess, consider, think about and other less than definite terminology. Remember it is your competence as a future accountant that is being assessed

Identifying the problem (making the point) will get one mark as stated earlier. However it is to go the extra step and state why it is a problem and what needs to be done about it that gets the extra marks. Use, as appropriate, phrases such as:

- This indicates...
- The impact of this is...
- This is a problem because...

You should be aware of and avoid these defects and you will score more marks. However, to achieve the requisite proficiency it is necessary for you to practise on past papers and if your tuition provider offers a correction service (many do) or you have an approachable lecturer (most are) have your practise answers corrected and get feedback on how you could improve. It is very difficult to correct defects in your style if you assess your own skill. If you can, get some assistance from your tutors, the professionals.

Conclusion.

Performance on exam day can be greatly improved by prior practise of the skills necessary to plan the technical requirement, visualise the format of your answer (as it will appear on the script) and produce a sufficient quantity of exam quality material. This is an important component of exam success. The presentation skills highlighted in this article coupled with the appropriate 'Template planning' will more than achieve focussing your efforts during the exam. If mastered, they will maximise your ability to earn marks. Being aware of how to earn marks while progressing through an exam builds confidence in your exam performance and greatly enhances your opportunity to achieve a first-time pass.