



TO BE PROVIDED TO ALL STUDENTS REGISTERING FOR ODCBE IN ADVANCE OF EACH EXAM SESSION

This document must be read and understood in full, by each student, prior to sitting each computer-based exam.

ACCA offers on-demand computer-based exams (ODCBE) for the first seven exams within the Foundations in Accountancy suite of awards and AB, MA, FA and LW from the ACCA Qualification.

HOW DOES IT WORK?

The exams are conducted at centres which are licensed by ACCA.

Centres register students for the computer-based exams via ACCA's online administration system. They download exams for each student, the exams are then sat offline, and results uploaded to the ACCA server upon completion of the exams.

If you intend sitting ACCA's ODCBEs you must, in the first instance, be registered with ACCA. The centre will require the following personal information from you as well as proof that you are a registered and eligible student:

- your ACCA student registration number
- date of birth (in day, month, year format)
- full name and address
- the qualification for which you are studying
- email address
- telephone number
- gender.

This information will be used only for the purposes of registering you as a student for the exams and informing ACCA of your exam results. The centre is required to inform you of the use of these personal details and the purpose for which the information will be used under the terms of the UK Data Protection Act.

You should also be aware that ACCA is entitled to provide such information to the centre as it requires to do so from time to time. ACCA shall do so solely for the purposes of the administration of the exams and such information may be passed to a centre in a country where no Data Protection Rights exist.

To prove you are registered and eligible to sit the requested ODCBEs, you will be required to provide your registration number, date of birth and contact details to the centre. You must also provide a valid, and official, form of photographic identification (e.g., passport). Failure to provide an official form of photographic identification will mean you cannot be booked in for an ODCBE session.

The ODCBE centre will also require you to pay a fee directly to them to cover the administration, invigilation, and exam fee costs.

It may be possible for special arrangements to be made during exams for students who have a long term or permanent disability, indisposition, are visually impaired or who have a specific learning difficulty that might affect their exams. If you require such support, please notify the exams department by raising a request on the Additional Support Portal (access via the Disability Support link on the MyACCA page) at least three weeks in advance of your exam session. To allow us to fully consider your request, supporting documentary medical evidence must also be submitted. You should also contact the ODCBE centre's examinations co-ordinator ahead of the exam session to make them aware of any adjustments which have been approved by ACCA.

WHAT CAN YOU EXPECT?

Once the centre has registered you for the exam you will be given a time and date for the exam by the centre's examination co-ordinator. On the day of the exam, you will be provided with a workstation where you will attempt the exam. Workstations have to conform to standards and specifications laid down by ACCA. These have to be quietly situated, with individual PCs separated from other students, free from glare and conform to current health and safety requirements. An invigilator will be on hand to assist you with any queries you may have at the time of sitting the exam.

WHAT ABOUT THE EXAM ITSELF?

For all exams you will be given:

- paper to do your rough workings
- on-screen instructions showing you how to navigate through the exam screens.

If you are sitting FMA/MA, Management Accounting you will be provided with a formulae sheet, present value table and annuity table on screen.

Prior to the exam start time the invigilator will read instructions to you. You will then be required to start the exam software which will prompt you to input your ACCA registration number and date of birth, to provide access to your exam. The invigilator will check the details on screen, your identity against your photographic ID and will ensure that you have been assigned the correct exam. You will then be permitted to start the exam.

ODCBE QUESTION TYPES

The types of questions contained in the exams are:

- Multiple choice – where you are required to choose one answer from a list of options by clicking on the appropriate 'radio button'.
- Multiple response – where you are required to select more than one response from the options provided by clicking the appropriate tick boxes.
- Multiple response matching – where you are required to select a response to a number of related statements by clicking on the 'radio button' which corresponds to the appropriate response for each statement.
- Number entry – where you are required to key in a numerical response to the question.

The Introductory and Intermediate Certificate in Financial and Management Accounting exams FA1, MA1, FA2 and MA2 exams will contain the Objective Test (OT) questions listed above – all two marks.

The Diploma in Accounting and Business (FAB, FMA & FFA) and ACCA Qualification exams will contain the OTs outlined above in Section A and Multi Task Questions (MTQs) in Section B. MTQs are a series of tasks to be completed which relate to one or more scenarios.

The following additional question types may also be present in MTQs:

- Gapfill – where you are required to enter answers into blank answer areas.
- Hotspot – where you are required to choose one or more answers by clicking on the appropriate hotspot area/areas on an image.

To allow you to become familiar with the question types above, and the operation of the ODCBE software, specimen exams are available for each paper on ACCA's website.

EXAM FORMAT

Foundations in Accountancy
Introductory Certificate in Financial and Management Accounting (FA1 and MA1)

Each exam:

- is of two hours' duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains two-mark objective test questions –multiple choice questions only.

Intermediate Certificate in Financial and Management Accounting (FA2 and MA2)

Each exam:

- is of two hours duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains the following objective test questions (OTs) -all worth two marks:
 - multiple choice questions
 - multiple response questions
 - multiple response matching questions
 - number entry questions.

Diploma in Accounting and Business (FAB, FMA and FFA)

Each exam:

- is of two hours duration
- is out of 100 marks
- has a pass mark of 50%
- contains 2 sections:
 - section A contains objective test questions (OTs)
 - section B contains multi-task questions (MTQs).

ACCA Qualification (AB, MA, FA and LW)

Each exam:

- is of two hours duration
- is out of 100 marks
- has a pass mark of 50%
- contains 2 sections:
 - section A contains objective test questions (OTs)
 - section B contains multi-task questions (MTQs).

To allow you to become familiar with the question types above, and the operation of the ODCBE software, specimen exams are available for each paper on ACCA's website.

DURING THE EXAM

The screen is locked down to ensure that only the exam software runs.

You cannot use the on-screen calculator function.

The keyboard and mouse must only be used for the purpose of answering questions. Any key presses not for the purpose of answering questions are prohibited and automatically reported to ACCA.

ANSWERING QUESTIONS

During the exam you will be required to select or input your answer on-screen to the questions set. When you answer a question, your answer will automatically be saved.

You can revisit questions and change your answers at any time during the exam.

You can change your answer, move back or forward through the exam, skipping questions and returning to them at any time, provided that you do not quit from the program and that you do not exceed the time allocated overall for the exam.

You can navigate between questions by clicking the next or previous button. You can also move to any specific question by clicking on a question number from the Exam Progress Details panel.

The exam will automatically finish after the allocated time has been reached.

If you wish to finish the exam early, click on the 'Exit' button. You will be notified if there are any incomplete questions or any questions remaining flagged and asked if you wish to proceed. If you do proceed, you will not be able to return to the exam.

The instructions provided on the exam day will explain these steps in detail.

AT THE END OF THE EXAM

The % mark which you have achieved will be shown on screen together with confirmation of whether your attempt at the exam has been successful. Print one copy of the provisional result notification when instructed to do so. Please retain this copy.

Your rough workings booklet and all instructions remain the property of ACCA and will be collected by the invigilator and will not be returned to you.

WHAT HAPPENS NEXT?

The ODCBE centre is required to upload your exam results to ACCA's server within a specified period of time. ACCA will process your result and will update your student record to reflect your ODCBE result.

The ODCBE centre is responsible for the administration, scheduling, cancellation and delivery of your exam. Any queries or complaints should be referred to the centre's examinations coordinator in the first instance before contacting ACCA.

Where an exam is suspended, cancelled or otherwise nullified by ACCA (the examining board), it shall apply its compensation policy as follows:

If an examination paper(s) attempt is suspended, cancelled or otherwise nullified by the examining board (at any stage, whether before or after the examination sitting itself) ACCA will waive the fee (or part of it) for the next attempt at the paper(s) unless such suspension, cancellation or otherwise is caused by an epidemic, pandemic or any other event against which ACCA is unable to obtain insurance on reasonable commercial terms. Due to the nature and complexity of operating professional examinations, ACCA reserves the right not to reschedule any examination or offer any compensation other than as specified above.

EXAM REGULATIONS

By sitting an ACCA ODCBE, you are confirming that you have read and agreed to ACCA [Exam Regulations](#) and [Exam Guidelines](#), and any non-compliance with these may result in ACCA taking disciplinary action against you.

EXAM MODERATION

ACCA shall moderate and finalise exam results to ensure they are valid and reliable. ACCA may use data forensics, plagiarism software and statistical evidence to identify irregular conduct and/or anomalous testing results in connection with your examination. If irregular conduct and/or anomalous results are identified ACCA reserves the right to:

- nullify your exam result, and/or
- in conjunction with our third-party exam delivery partners not refund your exam fee, and/or
- withhold your examination results, and/or
- suspend your ability to sit further ACCA examinations, and/or
- take any other appropriate action to protect the integrity of ACCA exams.

ACCA reserves the right to change these exam entry terms and conditions at any time without prior notice. In the event that any changes are made, the revised exam entry terms and conditions shall be posted on ACCA's website immediately. Please check the latest information to inform yourself of any changes.