



Examiner hints and tips:

Pearson LCCI Level 3 Certificate in Cost and Management Accounting (VRQ) ASE20098

Candidates need to:

- Look closely at a question as items in the stem are there for a reason. Remember that the examiner is looking for more than the statements in the stem.
- Be clear regarding the labelling of the variance as marks can only be awarded.
- Aim to communicate clearly when presenting figures and tables.
- Understand the key principles and techniques for accounting.

Look at the advantages of adopting an ABC system, compared to the traditional absorption costing.

Candidates want to aspire to achieving a distinction grade, they must aim to answer at least some of the written parts of the examination

Summary

Centres may wish to consider the following areas for improvement:

Look for the key words in a question, e.g. Question 1a

Candidates need to be thoroughly prepared to evaluate situations.

Make sure students understand the importance of providing full workings for all calculations.

Aim to communicate more effectively with the examiners, with particular reference to making a second attempt at a question.

Use the blank spaces provided in the answer booklet to provide workings.

Try to avoid using additional sheets of paper.

Improve the layout of answers.

Improve the accuracy of the work presented.

Understand the importance of providing full workings for all calculations.

Conclusion

Centres should take advantage of published Sample Assessment Materials as well as Past Papers to provide preparation opportunities for their candidates. These resources can be used as 'mock' exams to assess the candidate's likely level of achievement at Level 3 before entering them for examination by referencing the published boundaries for Past Papers. It also helps familiarise candidates with the style of questions and provides examples of what examiners are looking for in narrative questions.