

Pearson LCCI Level 4 Certificate in Management Accounting – Command verbs

Taxonomies

Each subject should have an agreed taxonomy defined together with the expectations of candidates when answering these command words. Writers should adhere to this agreed taxonomy throughout.

Give/state/name	Provide a definition according to published frameworks/legislation.
Describe	Giving an account of something including a series of features/points/trends/factors.
Explain	Provide sufficient detail and/or understanding in responses. Learners link words such as 'therefore', 'so that' and 'because' to expand on the initial point made.
Analyse	Provide a detailed understanding in responses which may require learners to use linkage words such as 'therefore', 'so that' and 'because'. Learners will recognise patterns by applying concepts and make connections to predict consequences.
Calculate	Work out a numerical problem, showing how they arrived at their answer using statistical processes or formulae. Use appropriate processes in their response.
Evaluate	Examine in detail to discover the meaning or essential features of a theme, topic or situation; break something down into its components; examine factors methodically and in detail, identify separate factors, say how they are related and how each one contributes to the topic to make judgements about significance of information collected.
Prepare	This will involve preparing financial statements in accordance with the relevant international financial reporting standards for single entities, partnerships and groups. Candidates will use the appropriate processes in their response. Considerations: <ul style="list-style-type: none">- No. of stages to complete the process- format needs to be considered- Recall of a formula or formulae must be considered and whether appropriate- the question must specify whether any workings out must be shown- level of accuracy to be considered; question must state if marks are to be attributed for this- mistakes made early in the question be accounted for.