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Relevant articles will also be published in Student Accountant.

A basic level of numeracy will help you achieve this exam. If you require further support with your numeracy skills you may find ACCA's self-check modules helpful. They are free to use and available via the ACCA website.  
<http://studentvirtuallabour.accaglobal.com/>.

The self-check modules includes two maths tests and five interactive maths learning modules, helping you improve your numeracy skills.

## INTELLECTUAL LEVELS

The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.

The specific capabilities within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension  
Level 2: Application and analysis  
Level 3: Synthesis and evaluation

Very broadly, these intellectual levels relate to the three cognitive levels at which the Knowledge module, the Skills module and the Professional level are assessed.

Each subject area in the detailed study guide included in this document is given a 1, 2, or 3 superscript, denoting intellectual level, marked at the end of each relevant line. This gives an indication of the intellectual depth at which an area could be assessed within the examination. However, while level 1 broadly equates with the Knowledge module, level 2 equates to the Skills module and level 3 to the Professional level, some lower level skills can continue to be assessed as the student progresses through each module and level. This reflects that at each stage of study there will be a requirement to broaden, as well as deepen capabilities. It is also possible that occasionally some higher level capabilities may be assessed at lower levels.

## LEARNING HOURS AND EDUCATION RECOGNITION

The ACCA qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA students find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognized and valued by governments, regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognized on the education frameworks in several countries. Please refer to your national education framework regulator for further information.

Each syllabus contains between 25 and 35 main subject area headings depending on the nature of the subject and how these areas have been broken down.

## GUIDE TO EXAM STRUCTURE

The structure of examinations varies within and between modules and levels.

# Acca 2013 Study Guide

**Wolfgang Guggemos**



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demonstrates how the theories translate into practice The Study Text gives lots of examples of the risks that organisations face It also shows how businesses are coping with their wider social responsibilities which the examiner has highlighted as very important

**ACCA Skills F6 Taxation (FA 2013)Study Text 2014** BPP Learning Media,2013-11-01 The examining team reviewed F6 Study Text covers all the relevant ACCA F6 syllabus topics Computations are the most important part of this paper so there are plenty of detailed worked examples throughout the text to help build your understanding and reinforce learning

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