The evolution of ICAEW learning materials - Studying using digital permitted texts

Kaplan tutors share their tips on using digital permitted texts in Professional Level exams and the benefits to you.

As from 2021, ICAEW learning materials will be delivered in digital format on the ICAEW Bookshelf. The digital conversion of learning materials includes permitted texts with the exception of the IFRS standards, which will remain in hard copy.

For open book exams, you will have full access to your own digital bookshelf, which will include personal versions of ICAEW study materials and permitted texts. These digital materials will therefore include all annotations, notes and highlighting made by you.

For exams that are not open book, you will not be able to access you own digital bookshelf but instead will be given clean digital copies of the relevant permitted text in the exam. Most notably, the provision of clean digital copies will be relevant for the Audit & Assurance and Tax Compliance exams at Professional Level.

The clean digital copies provided will include a search function which you will be able to use in order to locate relevant sections of the permitted text during the exam. This search function presents many advantages both during study and on exam day. This article aims to provide guidance as to how you can use that search function to their advantage.

Please see this link for full details of permitted texts and open book exam status.

THE BENEFITS OF THE SEARCH FUNCTION

During study

The way you access information at work is different now to how an accountant would have done so in the past. It is only right that the way you access the ICAEW learning materials now reflects this. When at work, rather than searching hard copy reference books for the correct treatment (as perhaps partners or managers in your firm will remember doing), it is now much more likely that you will look things up online. The ICAEW exams try to mirror what you would do in practice as much as possible. As more workplaces move to paperless offices, the ICAEW is reflecting this in the provision of study material.

All materials on the bookshelf have access to a search function. Typing the keyword or phrase, you are looking for into the search function gives a handy list of places that phrase appears, along with

the surrounding text to give context as to how it is used. This reproduces what you will be used to seeing in popular online search engines.

How often when reading a model answer, or a section in the learning materials, do you want to go back and review the relevant information in the permitted text… but you can't quite remember where it is? The search function allows you to locate the content quickly rather than having to trawl through the pages trying to find what you are looking for.

It may be that you are used to highlighting important material in your learning materials, and you may have hoped to be able do the same to your copy of the permitted text on the ICAEW Bookshelf. However, we all know that often this leads to large quantities of text being highlighted, which reduces its benefit to you in the exam as a reference point.

Over-reliance on highlighting can also mean a risk of not properly reading and understanding the information provided. In the exams that are not fully open book you can no longer rely on highlighting so have to use your digital permitted text in a different way. We would recommend when studying a topic, if the learning materials indicate relevant information is available in the permitted text, that you review this carefully. You can add notes or highlight to clarify the text for yourself at this point but remember these annotations will not be made available to you in the exam. The main point is to make sure that you are comfortable with how the information is provided and what it means. This will give you confidence when it comes to using it in the exam.

Whenever you are practicing questions or attempting a mock exam, use the permitted text as you will in the real exam, so that searching for the relevant information becomes a natural part of your question answering process.

On the exam day

On the day of the exam, the permitted text, with the exception of the IFRS standards, will not be a hard copy that you have to remember to have with you. Instead, a link in the exam takes you directly to this. In simple terms this has two clear benefits, no risk that you forget it or have the wrong text for the exam and more space on your exam desk.

Having access to a clean copy of the permitted text rather than a highlighted one actually acts as a benefit in the exam. Over-use of a highlighter can actually make the content less user-friendly. A clean copy can be easier to use, especially when used in conjunction with the search function to locate the relevant information and take you directly there.

To gain the most benefit from the search function try to be as specific as you can be to reduce the amount of information to work through (for example, typing in 'leased cars' rather than just 'leases' will reduce the amount of results shown). If relevant, you can ignore any results shown that appear within the index at this time.

In summary

The introduction of the ICAEW Bookshelf will reflect even more closely what accountants are doing in reality, coupled with the benefits of using search functions to find relevant information quickly and efficiently. In addition to improving your study and exam experience, these changes will also prepare you better for work life.