It ain't what you do, it's…

In this article, David Harris looks at the importance of verbs, both in the syllabus and in exam questions, and discusses how students should approach exam questions in order to maximise their mark earning potential.

Introduction

If you look at the post-exam guides published after each exam sitting, there are a number of consistent themes that crop up in almost every one. The one single most common complaint from examiners is “students just don’t answer the question”, but there’s a whole range of different ways of not answering a question…

- Many students are determined to prove how much they’ve learned, regurgitating learned material, and ignoring the question.
- Others answer only part of the question, even though the examiner may have required several things to be done in order to get full marks.
- Some answer the question they hoped would be there, rather than the one that actually is.

Whilst doing any of these will make it difficult to pass an exam, another very common reasons for getting poor marks within the exam lies in misinterpreting the verb. Firstly, let’s look at verbs in the syllabus…

The syllabus

Each syllabus section contains a series of learning outcomes. Each group of learning outcomes is prefaced with the comment “On completion of their studies, students should be able to:”. In other words, the learning outcomes define what you might be asked to do in the exam. If there isn’t a learning outcome, there can’t be a question in the exam. In addition, the learning outcomes set an upper limit in the skill level for that area of the syllabus. Let me explain…
Every learning outcome uses a verb, or verbs, from the approved hierarchy published with the syllabus (see Figure 1). This hierarchy gives a brief definition for each verb, but also ranks it in one of five levels. Although the hierarchy is upside-down, it’s fairly obvious that the ‘level 5’ verbs are a lot more difficult to do than those at ‘level 1’. The hierarchy is also meant to be progressive so, as you learn, you work your way ‘up’ the hierarchy (from level 1 to wherever), increasing your skill level as you go. Why do I say ‘to wherever’? Because there is no need to go further than the verb used in the appropriate learning outcome. Let me demonstrate…

Illustration A

In section A of the syllabus for paper P7 (Financial Accounting and Tax Principles) you will find the learning outcome “explain the difference in principle between tax avoidance and tax evasion”. The verb “explain” is at ‘level 2’ in the verb hierarchy, so there is no point developing skills relating to this topic (tax avoidance and evasion) that use higher level verbs, as you haven’t been asked to do that. Despite the fact that it might be fun to learn how to advise an organisation how to evade tax, the syllabus simply does not require you to do so. Apart from being unethical, ‘advise’ is a level 5 verb. The learning outcome said ‘explain’, so you only need to be able to demonstrate level 1 and 2 skills in relation to this topic.

The most ‘difficult’ question that could be set on this topic might be something like “Distinguish between tax avoidance and tax evasion. Illustrate your answer with appropriate examples. (12 marks)”

Verbs in exam questions

Just before we leave this illustration, read the question again. Notice that the question has two verbs; both come from level 2 of the hierarchy, so they are covered by the learning outcome, but the examiner has asked you to do two specific things. Earlier I said that a lot of students only answer part of the question. This isn’t necessarily as obvious as doing part (a) and ignoring part (b). If the P7 examiner had set the question above, the marks available for answering that question would be split between the two things that are required in order to answer it. In other words, if you only do the ‘distinguish’ and not the ‘illustrate’, you aren’t answering the whole question and you can’t get full marks. It may well be that there are 6 marks available for the differences between tax evasion and tax avoidance, and a further 6 for relevant examples. Providing only a series of differences, however well you do it, can only get 6 out of 12. If you don’t attempt each verb, you aren’t answering the whole question.

So, the verb used in the learning outcome limits the skill level that you need to develop. Also, multiple verbs in an exam question require multiple parts in your answer to it. Now let’s look at the range of questions that can be set on an individual learning outcome.
Illustration B

For this illustration I’m going to use a learning outcome from section C of paper P1. The syllabus says:

(vi) “Evaluate and apply alternative approaches to budgeting.”

The first thing to note is that there are two verbs in this learning outcome; *evaluate* is a level 5 verb, and *apply* comes from level 3. In actual fact, the second verb is unnecessary, as we’ll see, but it does serve to reinforce the practical nature of the learning outcome. Given this learning outcome, what can the examiner ask you to do in the exam? Well, pretty much anything, actually! Given the level 5 verb, the examiner is free to use any of the verbs from any level of the hierarchy. This is a really important point – examiners can use verbs from levels lower than the learning outcome, but *not higher*. Thus, any of the following questions (and many more), each perfectly valid and at a different level in the verb hierarchy, might be asked in paper P1:

Level 1 - List four alternatives to the traditional ‘fixed’ approach to budgeting that might be used by an organisation in a dynamic business environment.
Level 2 - Explain what is meant by the term ‘zero-based budgeting’.
Level 3 - Prepare a flexed budget for X plc, for months 6 to 12, based on the information provided.
Level 4 - Compare and contrast the use of a rolling budget with the use of a flexible budget, in X plc.
Level 5 - Advise X plc whether the use of activity-based budgeting would benefit the organisation in its current business environment.

Now we’ve seen how a whole range of different questions can be asked, each relating to the same learning outcome. We’ll come back to this illustration later, when we look at how to earn good marks. In the meantime, the next step is to discuss the general principles of how to go about answering a question, depending on the verb used…

Doing it right

Each of the verbs in the hierarchy implies a different approach to be taken, when answering a question that uses that verb. In some cases, the approach is obvious from the definition of the verb, in others it is less so. Let me attempt to clarify the approach that you should take in each case…
Illustration C

- **List** – As it says, just provide a list. Each of the items on your list should be expressed in terms of a full sentence, for clarity, but there’s no need to go any further than that.
- **State** – Again, pretty obvious. Just say what you need to say in a fairly concise manner. No need to explain or clarify, unless you think that what you’ve written isn’t clear.
- **Define** – This is really asking for a dictionary or textbook definition, but your own words can be used instead. Asking you to define something is simply a test of memory – a pretty low level skill – but if you use your own words you’re actually doing ‘describe’ or ‘explain’, which is fine.
- **Describe** – A straightforward ‘what it is’ statement. Think of it as the next step on from ‘list’ or ‘state’. However, you might need a short paragraph, rather than a single sentence, depending on how complex or technical the issues are.
- **Distinguish** – One or more lists. You can only distinguish between things, so there need to be two or more things given in the question. The trick here is only to list the features of each of the things that make them different from each other.
- **Explain** – A tricky one. Quite often examiners ask you to explain something, but get a description instead. Think of it this way – if you are asked to describe a dog, it’s easy: Furry animal, four legs, goes ‘woof’. Now explain a dog. See what I mean? You need more guidance as to what approach to take, or you need to decide on your own approach. It’s not possible to explain what a dog is, but it’s easy to explain why people keep dogs as pets, or how a dog may be trained. If you’re asked to explain something, use a paragraph: Write a sentence that makes your point, then write another to explain why the first sentence is so, or the consequences of the first sentence. If your point still isn’t clear, write a third sentence that makes it clearer.
- **Identify** – To do this, it’s really necessary to have a scenario. It’s not really application of your knowledge, but more a selective use of it. Think of ‘identify’ as being like ‘explain in this situation…’. Go through what you’ve learned, and pick out only the bits that apply to the situation described in the question.
- **Illustrate** – Easy. Give an example. If there’s a scenario, give a relevant example. If not, pick whichever you like. Alternatively, you could draw a picture (we call them ‘diagrams’) or do a quick calculation by way of illustration (as in ‘explain and illustrate what is meant by an adverse variance’).
- **Apply** – This verb is used quite a lot in the learning outcomes, but rarely in exam questions. In a learning outcome it means that you’ll have to do it for real, not just talk about it in theory. In the exam, you’re more likely to be given a different (and more specific) verb from level 3.
- **Calculate/compute** – Obvious. Do the maths.
- **Demonstrate** – A tough one. You need to prove something to be true, beyond any doubt, or show that it applies in the situation described, by giving evidence. This verb is most likely to be used in situations where there is one correct answer, rather than where you are expressing an opinion. Think of it as an explanation with an illustration.
• Prepare – For this verb to be used, there has to be a fair amount of (often numerical) data in the question. You take the relevant data, process it (perhaps by calculation, but often just by re-arranging it), then provide it in a particular format; for example, “Prepare a balance sheet from the trial balance provided…”.

• Reconcile – Another numerical one, this time asking you to prove that two things (often the results of calculations) are the same as, or are consistent with, one-another. Think about reconciling an Income Statement to two Balance Sheets.

• Solve – Again, generally, calculating an answer to something. Literally, providing a solution. However, whereas ‘calculate’ normally tells you how to do something, ‘solve’ may leave you to choose the most appropriate method.

• Tabulate – Obvious. Produce a two-dimensional table of results.

• Analyse – Now we’re starting to get into the really difficult stuff. This is asking for a series of detailed explanations, often opinions rather than facts, each with an illustration (if appropriate). Think about ‘analyse the published accounts…’: Calculate some ratios, explain what you think they mean, relate them to each other, relate them to the context of the question. Alternatively, what about ‘analyse the variances…’? The same set of steps? I think so.

• Categorise – A number of lists, with an explanation after each item saying why you put it in that particular list and not one of the others.

• Compare and contrast – Fairly obvious - an explanation of the similarities and differences between two (or more) things. Compare and contrast a dog and a cat? They’re both furry animals, but one goes ‘woof’ and the other ‘miaow’.

• Construct – Like ‘prepare’, but possibly with an explanation as to why you put things where you did.

• Discuss – This is a tricky one. In order to discuss something, there needs to be an ‘argument’. In other words, you need two or more differing or opposing viewpoints. Also, any discussion should, if possible, end in a conclusion. Think about; advantages, disadvantages, conclusion. Or; reasons why, reasons why not, conclusion. Or; maybe this, maybe that, conclusion. Can you ‘discuss’ one viewpoint? Sure. Examiners often ask you to ‘discuss the advantages of…’. Does that mean you have to do the disadvantages as well? No. Simply go through the advantages, saying whether they apply in this situation, or whether they’re each a major advantage or a relatively minor one.

• Interpret – Literally, translating from one form of words to another, where the latter is more understandable than the former. ‘Interpret’ is often the second stage of ‘analyse’. Think about variances again. In order to produce a ‘variance analysis’, first you calculate the variances, then you interpret them. Got it?

• Produce – This is really creative stuff. You start with very little (or nothing), and end up with the finished article. How about, given two Balance Sheets and an Income Statement, ‘produce a Cash Flow Statement…’? Or, what about ‘produce a report…’?

• Advise – Tell them what you think they could, or should, do. Construct a good, comprehensive, argument that leads to one or more options for the owners or managers (normally) to consider pursuing. An evaluate with a recommend – it doesn’t get any more difficult than this.
Evaluate – The second of our ‘top level’ verbs, and another tricky one. Think of evaluate as a higher level discuss. It might mean calculations, but it might not. You can say how valuable something is in qualitative terms, as well as monetary. This is easier to illustrate than to explain, so I’ll give an example later (see Illustration D).

Recommend – Just that. Tell them what to do. Often, when recommend is used in an exam question, it’s the last requirement. If there are three requirements (a, b and c), you might find that part (a) says ‘explain’ or ‘identify’, part (b) says ‘discuss’ or ‘evaluate’, and part (c) says ‘recommend’. Are these the three stages of ‘recommend answer’? I think so. If you get an exam question that asks you to recommend, without any preceding requirements to identify and evaluate, you need to do a series of things: identify and explain any reasonable options, evaluate each, conclude and recommend. Once again, notice how you are breaking a high level verb down into a series of steps, using verbs from lower in the hierarchy.

Hopefully it’s now fairly clear what each verb means and, with the possible exception of ‘evaluate’, how to do exactly what you’re told to in any exam question. You may have noticed, by the way, that several of the ‘higher level’ verbs imply a series of steps that often encompass verbs from lower levels. Let’s have a look at that in more detail, and work out just how to ‘evaluate’…

Step by step towards a high level verb

Often, and particularly at the Strategic Level or in the TOPCIMA case study, you’ll be given a single requirement that’s worth quite a lot of marks. This can look very daunting, but you can make life so much easier if you remember the verb hierarchy. Rather than seeing it as one big question, break it down into a series of smaller ones that work progressively up the levels of the hierarchy. Let me explain…

Illustration D

Let’s assume that you’re in your Paper P1 exam, and the question has a scenario describing an organisation called X plc. From the scenario, it’s obvious that X plc only does boring, traditional, annual budgets. Part (a) of the question asked you to identify the weaknesses of this approach to budgeting (for 6 marks), and you’ve done that. It’s part (b) that scares you…

(b) Evaluate two alternative approaches to budgeting that could be used by X plc. (14 marks)

This question refers to the learning outcome used in illustration B. If it’s a while since you looked at it, re-read that illustration now.
Notice that the examiner has already made life easier for you, by limiting you to two alternatives. This means that some of the 14 marks will be available for each of the alternatives, and also that there’s no point considering more than two. Which two will you consider? Well, it has to be two that are appropriate (in this case they should remove some or all of the weaknesses you identified in part a), and they have to be ones that you feel confident writing about. There’s not much point picking an approach to budgeting about which you know nothing!

OK. Let’s break down the question using the verb hierarchy…

**Step 1**
For each of the two alternative approaches to budgeting that we have identified as being relevant, let’s begin by briefly describing what they are, and explaining how they work. Let’s assume that this gets us 2 marks for each – 4 down, 10 to go.

**Step 2**
For each of the two approaches, let’s now discuss the extent to which each of them eliminates the weaknesses identified in part (a), illustrating by means of examples from the scenario. Because the skill level is higher, and we’ve had to do two verbs, let’s assume 4 marks each – 12 down, 2 to go.

**Step 3**
Finally, let’s conclude which of the two is likely to give the most benefit to X plc, again illustrating by means of an example, or simply by summarising which one negates more of the weaknesses mentioned in part (a). Last 2 marks earned – all 14 in the bag!

Using this approach, it’s easy to see how even the most ‘difficult’ question, with a high level verb, can be broken down into a series of more manageable stages by using the verb hierarchy. All you need to do now is practise using this approach on a few questions.

**Conclusion**
Hopefully, having read and understood this article, you should now be able to:

- Interpret more clearly what the syllabus might require you to be able to do in the exam.
- Analyse the learning outcomes, to identify what you won’t be asked to do in the exam.
- Produce answers that take the right approach to answering each exam question, depending on which verb or verbs it uses.
- Analyse a difficult question with a high level verb, and break it down into a series of straightforward steps, each of which uses a verb or verbs from a lower level of the hierarchy, to earn marks progressively.
### Figure 1 – The verb hierarchy

<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Verbs Used</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 Knowledge</strong>&lt;br&gt;What you are expected to know.</td>
<td>List&lt;br&gt;State&lt;br&gt;Define</td>
<td>Make a list of&lt;br&gt;Express, fully or clearly, the details of facts of&lt;br&gt;Give the exact meaning of</td>
</tr>
<tr>
<td><strong>2 Comprehension</strong>&lt;br&gt;What you are expected to understand.</td>
<td>Describe&lt;br&gt;Distinguish&lt;br&gt;Explain&lt;br&gt;Identify&lt;br&gt;Illustrate</td>
<td>Communicate the key features of&lt;br&gt;Highlight the differences between&lt;br&gt;Make clear or intelligible/State the meaning of&lt;br&gt;Recognise, establish or select after consideration&lt;br&gt;Use an example to describe or explain something</td>
</tr>
<tr>
<td><strong>3 Application</strong>&lt;br&gt;How you are expected to apply your knowledge.</td>
<td>Apply&lt;br&gt;Calculate/compute&lt;br&gt;Demonstrate&lt;br&gt;Prepare&lt;br&gt;Reconcile&lt;br&gt;Solve&lt;br&gt;Tabulate</td>
<td>Put to practical use&lt;br&gt;Ascertain or reckon mathematically&lt;br&gt;Prove with certainty or to exhibit by practical means&lt;br&gt;Make or get ready for use&lt;br&gt;Make or prove consistent/compatible&lt;br&gt;Find an answer to&lt;br&gt;Arrange in a table</td>
</tr>
<tr>
<td><strong>4 Analysis</strong>&lt;br&gt;How you are expected to analyse the detail of what you have learned.</td>
<td>Analyse&lt;br&gt;Categorise&lt;br&gt;Compare and contrast&lt;br&gt;Construct&lt;br&gt;Discuss&lt;br&gt;Interpret&lt;br&gt;Produce</td>
<td>Examine in detail the structure of&lt;br&gt;Place into a defined class or division&lt;br&gt;Show the similarities and/or differences between&lt;br&gt;Build up or compile&lt;br&gt;Examine in detail by argument&lt;br&gt;Translate into intelligible or familiar terms&lt;br&gt;Create or bring into existence</td>
</tr>
<tr>
<td><strong>5 Evaluation</strong>&lt;br&gt;How you are expected to use your learning to evaluate, make decisions or recommendations.</td>
<td>Advise&lt;br&gt;Evaluate&lt;br&gt;Recommend</td>
<td>Counsel, inform or notify&lt;br&gt;Appraise or assess the value of&lt;br&gt;Advise on a course of action</td>
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