

Intellectual levels

Provision of as much guidance to students as possible on the amount of study required to achieve syllabus aims and objectives is recommended best practice in education. Likewise, tutors need to be aware of the depth at which their students will be assessed in any given area so that they can help them prepare adequately for exams.

ACCA exams follow a clear format of intellectual levels and one of the ways tutors can help students to be as prepared as possible for the exams is to make sure that they are completely familiar with the way in which ACCA uses these levels. Below are some key actions you can take to give your students the best possible chance of success!

Familiarise your students with the intellectual levels

Benjamin Bloom, an American educational psychologist, identified six main cognitive domains relating to study. Best practice suggests, however, that professional accounting syllabuses should use three (rather than six) broad bands of intellectual difficulty to help tuition providers and their students gauge how much preparation is needed, and the level of difficulty students may encounter, when preparing for exams.

ACCA has chosen to use three ascending levels of intellectual difficulty, where 1 represents knowledge and comprehension, 2 is application and analysis, and 3 is synthesis and evaluation. Understanding these levels and the verbs attached to them gives a structured way to approach exam requirements.

Level 1, knowledge and comprehension, requires demonstration of the following capabilities:

- retention and recall of knowledge
- understanding of major accounting and business ideas, techniques and theories
- use of knowledge and techniques in new but familiar situations
- recognition of fundamental cause and effect in accounting.

Verbs associated with this intellectual level: list, define, describe, explain, select, calculate, identify, compare.

Level 2, application and analysis, requires demonstration of:

- analysis of unfamiliar situations to prepare reports and solve problems using relevant concepts and theories
- recognition of subtle or hidden information patterns and trends within financial and other information, and the ability to interpret these
- the ability to infer from given information and draw conclusions.

Verbs associated with this intellectual level: apply, compare, analyse, compute, derive, reconcile, prepare, interpret, value, contrast, relate, classify, solve, implement.

Level 3, synthesis and evaluation require demonstration of:

- demonstration of the following capabilities: creation of new ideas from, or new insights into, existing knowledge
- generalisation, comparison and discrimination using complex and unstructured information
- assessment and evaluation of complex information
- use of reasoned argument to infer and make judgements
- presentation and justification of valid recommendations.

Verbs associated with this intellectual level: formulate, modify, re-arrange, create, compose, design, develop, highlight, summarise, assess, evaluate, justify, decide, infer, advise, recommend, discuss, report.

Teach students the language of exams

Certain verbs (such as describe, explain, calculate) and other verbs found within the *Study Guides* do not necessarily relate to one intellectual level only. For example, under one subject area, a sub-objective might be 'Explain the structure of a T account - which is intellectual level 1. Another could be: 'explain how a warrant works as a derivative financial instrument - which is intellectual level 2.

Explain how intellectual levels reflect the ACCA syllabus

While there are three broad levels within the syllabus, these do not always match the intellectual levels described above. Therefore, it is not the case that every capability in the Knowledge module is assessed at Level 1, and that all Professional level capabilities are assessed at Level 3.

Explain why ACCA uses intellectual levels

Intellectual levels are intended to help you and your students tailor their learning and determine the depth required to study various aspects of the syllabus. By noting the intellectual levels and the verbs used, better guidance is given about the breadth and depth knowledge required for each aspect.

The inclusion of intellectual levels is not intended to be prescriptive, and examiners have the freedom to assess the syllabus as they decide, but they will refer to the *Study Guide* when setting their exams. It is hoped that the inclusion of intellectual levels within the *Study Guides* will help examiners, tuition providers and students match each other's expectations more closely when setting and taking ACCA exams.