

Student Guidance Notes

Guide 14

Verbs, learning outcomes and syllabus content – general guidance notes for students on how to read and interpret the 2005 syllabus

This guide explains how you should interpret the detail of the 2005 syllabus, and how you should plan your study. It also contains a series of frequently asked questions relating to this guide, some of which were asked at the recent lecturer's conference.

If you have any further queries relating to this guide, please contact CIMA Student Services department on + 44 (0)208 849 2404, or email your query to <u>cima.contact@cimaglobal.com</u>

Reading the syllabus

Each topic within the syllabus contains a list of learning outcomes, which should be read in conjunction with the knowledge content for the syllabus. A learning outcome has two main purposes:

- to define the skill or ability that a well-prepared candidate should be able to exhibit in the examination;
- to demonstrate the approach likely to be taken by examiners in examination questions.

The learning outcomes are part of a hierarchy of learning objectives. The verbs used at the beginning of each learning outcome relate to a specific learning objective e.g.

"Evaluate alternative approaches to budgeting."

The verb **'evaluate'** indicates a high level learning objective. Because learning objectives are hierarchical, it is expected that at this level, students will have knowledge of different budgeting systems and methodologies and be able to apply them.

A list of the learning objectives and the verbs, that appear in the syllabus learning outcomes and examinations, follows:

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

When studying, you should first note the learning outcome(s) relating to the topic. You need to develop skills relating to that topic up to, but not exceeding, the level in the hierarchy at which the verb(s) are placed.

Every examination question will use one or other of the verbs from the hierarchy. Examiners will not use a verb in a question requirement that comes from a higher level than that of the verb in the learning outcome being tested.

The syllabus content is simply a suggestion of topic areas you should cover, in order to be able to satisfy the learning outcomes.

It is the learning outcomes that are examined, not the syllabus content.