
SCBE Student User Guidance for Practice Platform

Use the SP paper as a sample

Content

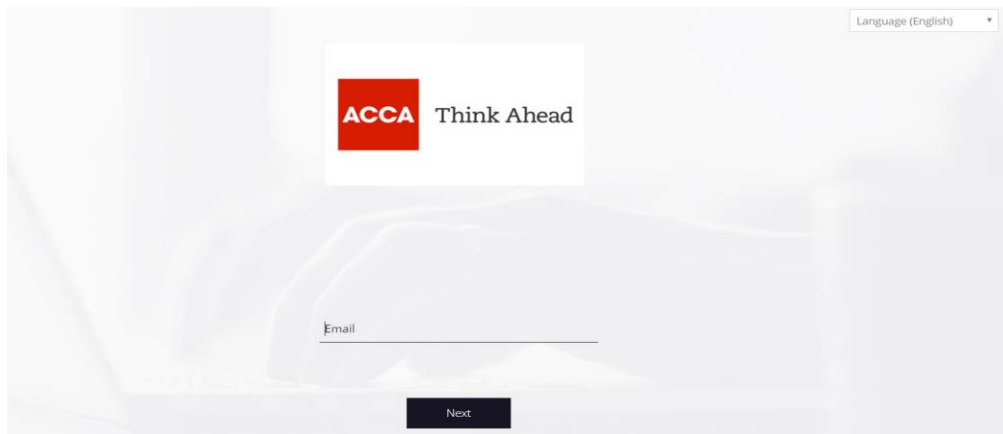
1. Select & Sit Test.....	2
1.1 Student Dashboard	2
1.2 Select Test.....	3
1.3 Sit Test.....	4
1.4 Sit Test Offline.....	6
1.5 Print & Save.....	7
2. Mark Test	9
2.1 Self-Mark Test	9
2.2 Mark Test – Auto Marking.....	15
3. Receive Feedback & Marks	16
4. Report Issue - Students	20

1. Select & Sit Test

1.1 Student Dashboard

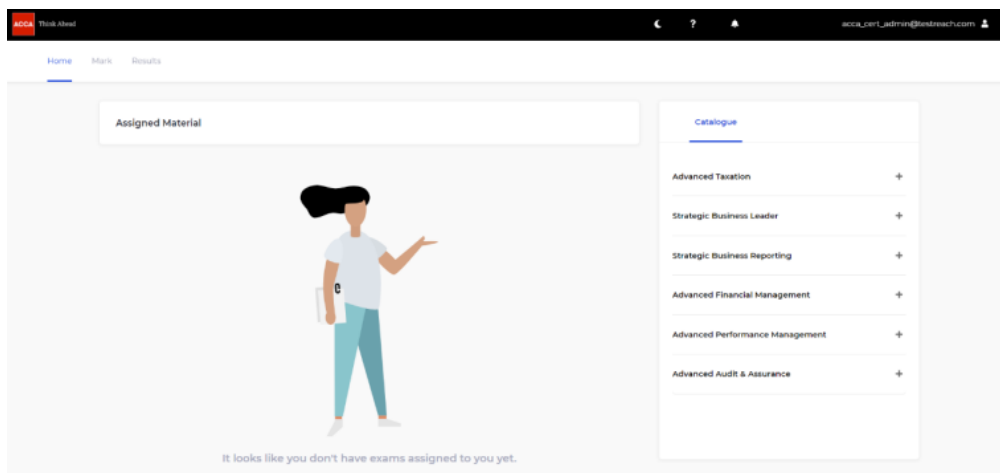
When you login to the CBE Practice Platform, you will be presented with your Student Dashboard.

- Click URL: <https://cbeptcn.accaglobal.com/>
- Login with your email address (ACCA registered email), ACCA ID and password.



In the Home tab you can:

- select Practice Tests from the Catalogue on the right hand side
- see what Practice Tests you have had assigned to you (if you study with a Learning Provider) - *Assigned Material*
- see what Practice Tests you have assigned to yourself - *Self-Assigned Material*
- start/resume Practice Tests



In the Mark tab you can:

- see any Practice Tests you have completed and Self-Mark them

In the Results tab you can:





- see any Practice Tests you have completed that have gone for expert marking
- see the results of any Practice Tests that have been marked and returned to you

In the Performance tab you can:

- see all Practice Tests you have completed and how you performed in them

1.2 Select Test

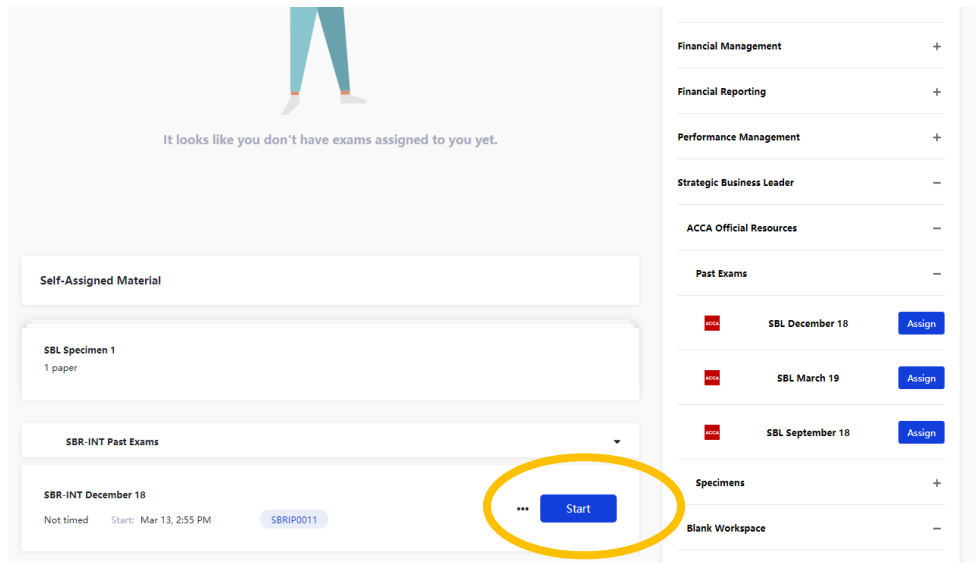
- Find the Exam you are studying from in the Catalogue on the right hand side
- Click on the **+** icon, this will expand the catalogue to show you what Practice Tests are available
- You will be presented with additional options including:
 - Country (if applicable)
 - Resource Type (e.g. ACCA Official Resources)
 - Practice Type (e.g. Specimen, Past Exam)
- Once you have identified the Practice Test you would like to sit, select Assign.

Strategic Business Leader		—
ACCA Official Resources		—
Past Exams		—
	SBL December 18	Assign
	SBL March 19	Assign
	SBL September 18	Assign
Specimens		+
Blank Workspace		—
	Blank Workspace	Assign
Learning Provider Resources		+

1.3 Sit Test

Once you have assigned a Practice Test to yourself, you will be able to see under Self-Assigned Material of the left hand side of the page.

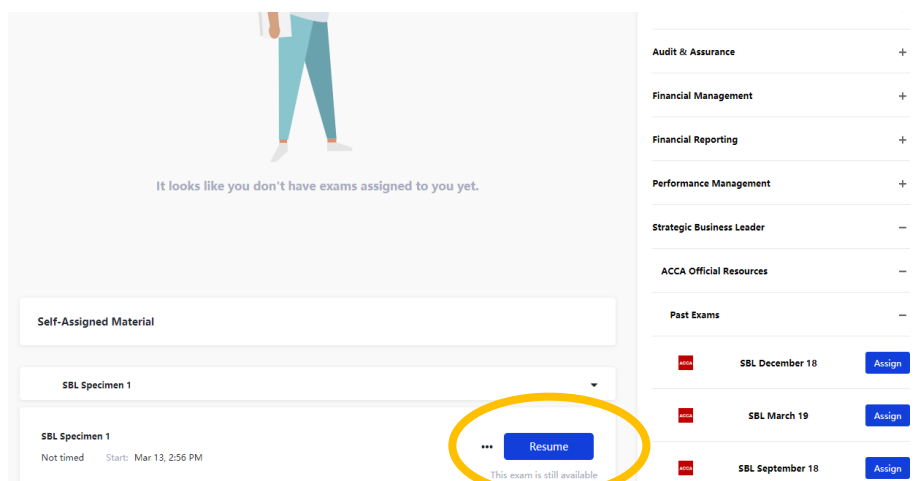
To sit the Practice Test, select Start.



Pause/Resume

Please note you are able to stop the test and return to it later to complete if the test is untimed. To do this, close the browser window at any time. When you return the next time, the Practice Test will still show under Self-Assigned Material.

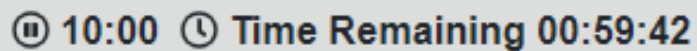
To resume, select the Resume button. Please be aware that for timed tests the clock will continue to tick down so if you don't return within the duration set then you will be unable to complete the test.



For timed practice tests assigned by Learning Providers, a Pause feature is available which can be used during the Practice Test for short breaks. Your Learning Provider determines if the Pause feature is turned on and what the maximum time


limit is for pausing the exam. Please note you can pause multiple times up to a maximum of the limit e.g. if a limit of 30 minutes applies, then you could pause the exam 5 times at 6 minutes per break.

If the pause feature is enabled, you will see a pause icon and a total number of minutes available next to the Time Remaining:

A screenshot of a grey rectangular box containing a pause icon (two vertical bars) followed by the text "10:00", a clock icon, and the text "Time Remaining 00:59:42".


⏸ 10:00 ⌚ Time Remaining 00:59:42

To pause the Practice Test,

- simply click on the pause icon  next to the timer. A pop up window will appear and the rest of the screen will be obscured.
- select Continue to carry on with the Test.

1.4 Sit Test Offline

In the event that you would like to sit a Practice Test but you will not have internet access, you can save it while online and sit offline later.

To do this, click on the three dots icon  next to the Start button. A Save for offline toggle will appear, click on this and when it turns green, the Practice Test has been saved for you to sit Offline.

Please make sure you don't clear your browser history.

- Open the same browser that you saved the practice test for offline
- Navigate to <https://cbeptcn.accaglobal.com/>
- You will be presented with your Dashboard and the Practice Test you have saved will appear
- Select Start to sit the exam
- When you have finished, end the exam

- When you are next online, the practice test will be submitted for marking or appear in your marking tab for self-marking.

Self-Assigned Material

SBR-INT Past Exams

SBR-INT September 2018

Not timed Start: Sep 11, 8:09 PM SBRIN0001

...

Start

Save for offline

Offline Exam

1.5 Print & Save

It is possible to print and save Workspace question Exhibits, Requirements and Responses.

Instructions

For PDF Exhibit, click on the printer icon on the top right corner (highlighted below)

1. Background and financial statements

Page: 1 of 1

Automatic Zoom

Printer icon

The following group financial statements relate to the Kutchen Group which comprised Kutchen, House and Mach, all public limited companies.

Group Statement of Financial Position as at 31 December 20X6

Assets:	\$m
Non-current assets	
Property, plant and equipment	365
Goodwill	—
Intangible assets	23
	<u>200</u>

You will be presented with a print preview where you can decide to either send to printer or save as PDF.

The following group financial statements relate to the Kutchen Group which comprised Kutchen, House and Mach, all public limited companies.
Group Statement of Financial Position as at 31 December 20X6

Assets:	\$m
Non-current assets	
Property, plant and equipment	365
Goodwill	23
Intangible assets	388
Current assets	133
Total assets	521
Equity and liabilities	
Share capital of \$1 each	63
Retained earnings	56
Other components of equity	26
Non-controlling interests	3
	148
Non-current liabilities	101
Current liabilities	
Trade payables	272
Total liabilities	373
Total equity and liabilities	521

Print 1 sheet of paper

Destination 110QS_Secure on GLW

Pages All

Copies 1

Colour Colour

More settings ▼

Print Cancel

For Requirements and Responses, click on the printer icon in the window header. Again, you will be presented with a print preview and you can decide whether to print or save as PDF.

Requirements (30 marks)
✕

(a) Explain to the directors of Kutchen, with suitable workings, how goodwill should have been calculated on the acquisition of House and Mach showing the adjustments that need to be made to the consolidated financial statements to correct any errors by the finance director.
(10 marks)

(b) Explain, with suitable workings, how the gain or loss on the sale of Niche should have been recorded in the group financial statements.
(5 marks)

(c) Discuss, with suitable workings, how the pension scheme should be dealt with after the restructuring of the business segment and whether a provision for restructuring should have been made in the financial statements for the year ended 31 December 20X6.
(7 marks)

(d) Advise Kutchen on the difference between equity and liabilities, and on the proposed accounting treatment of the contingent payments on the subsequent acquisition of 20% of Mach.
(8 marks)

(30 marks)

If you would like to print the background text on the right hand side of the screen, simply use your browser print facility or the keyboard shortcut Ctrl + P to print what is on the screen.

2. Mark Test


2.1 Self-Mark Test

Background

The CBE Practice Platform has comprehensive marking functionality that allows you to self-mark practice tests that you have self-assigned from the official ACCA practice test resources in the catalogue. If you are studying with a Learning Provider, your Tutor can also create and assign tests to you for self-marking.

Once you have taken the test, it will appear in the Mark Tab* of the your Student Dashboard from where you will be able to select and self-mark your paper.

You will be able to -

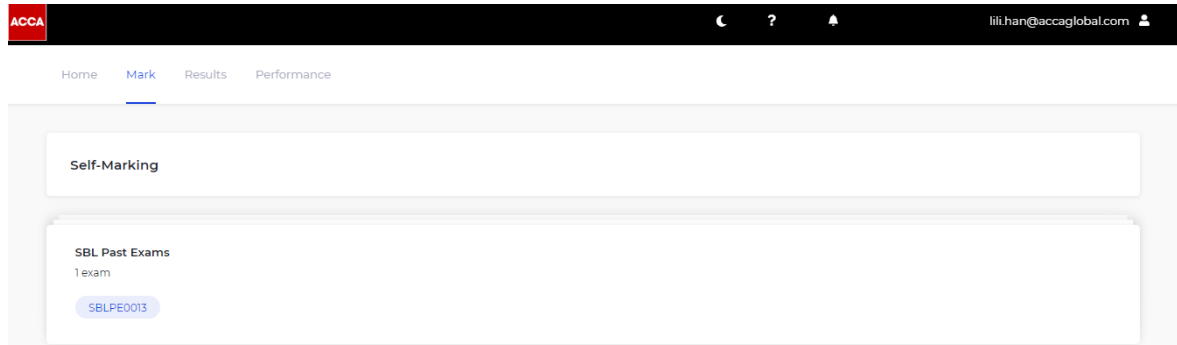
- simply award points or apply the marking style ACCA uses in live exams known as 'tick-marking' (so called because you will be able to annotate the script with a tick-mark  along with a set number of marks i.e. 0, 0.5, 1, 2 or 3);
- view any marking materials such as marking guidelines and sample answers whilst marking (where provided by the author of the test);
- annotate individual parts of your response;
- add general comments.

Please note that your work will AutoSave throughout the marking process.

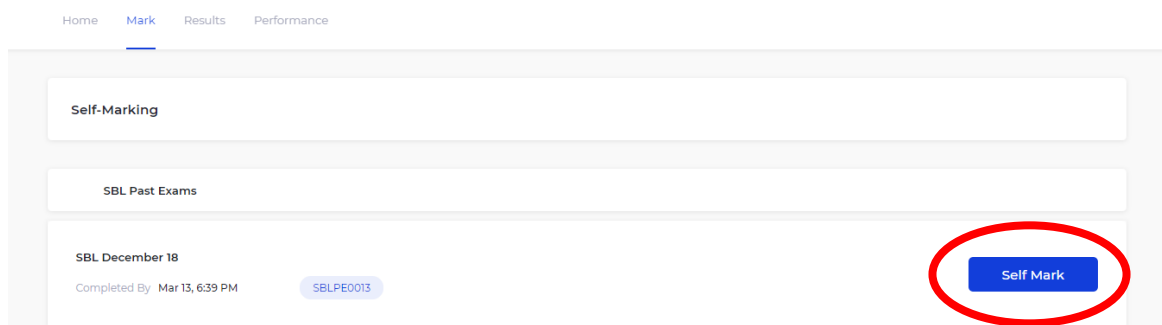
(* the test will appear in the Mark tab if contains constructed response style questions. For tests that only contain objective response question types then the test results will appear in the Results tab of the Student Dashboard)

Instructions

- When you have taken a test which can be self-marked, it will appear in the Mark Tab on the Student Dashboard
- Click on "Mark" at the top of the screen








- Any tests that you have completed and which have the status of self-mark will appear in this list
- Click on the titles of the exams that are listed to expand them and see the papers available for marking
- Click on the 'Self Mark' button to begin marking



Marking Screen Overview

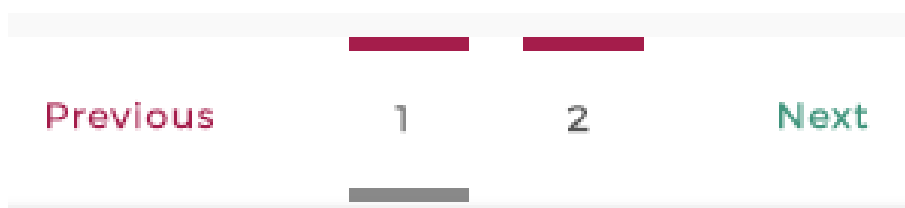
You will then be presented with the marking screen which will typically show the marking materials (e.g. marking guidelines and sample answer) on the left hand pane; your response in the middle pane; and the marking rubric on the right hand pane.

You can adjust the screen view in various ways to suit your needs -

-
- close the marking rubric pane by clicking on the  button, and to re-open it click on the  button;
 - hide the exhibits and requirements by clicking on the  button in the middle pane, and to show them again click on the  button
 - adjust the width of the left hand pane and middle pane by moving the vertical splitter bar  to the left or right as required

You can also expand the exhibits and requirements by clicking on them.

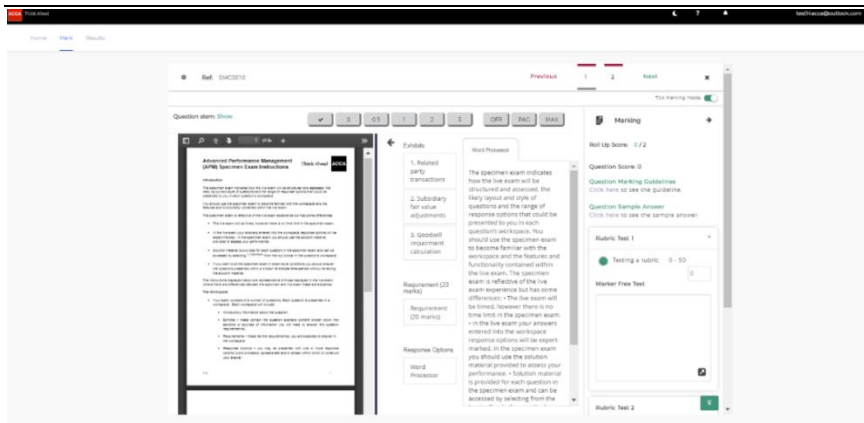
To navigate between questions you can click on Previous, Next or the question number at the top right of the screen



The question that you are on has a grey indicator under it. If a question has a score, then a green line appears above it, otherwise it has a red line above it.

In the example below:

- you can access the marking guidelines and sample answer from the links on the marking rubric pane so that they open up on the left hand pane.
- the question reference number is shown against "Ref:" on the top left of the header.
- the question stems are hidden but you can view it by clicking on Show next to the "Question stem:" directly below the question reference number.



Types of Marking

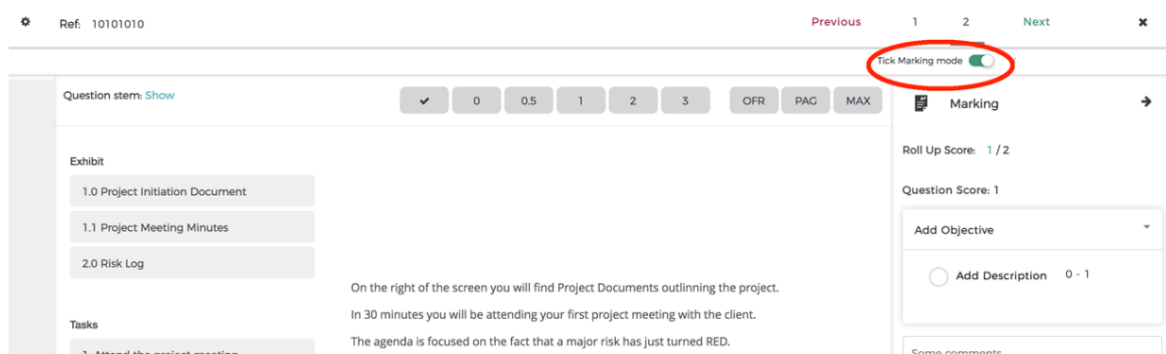
There are 2 types of marking available: (1) Basic marking where you just enter points associated with the question, and (2) Tick marking where you annotate the script. This latter method is the way that live exams are marked by ACCA.

(1) Basic Marking

To mark the script using points, simply click on the objective on the right hand side and enter the points you wish to give.

(2) Tick Marking

To mark the script using annotations, click on the objective on the right hand site and then switch the "Tick Marking mode" toggle to on. This toggle is shown on the top of the screen.



Expand the assessment criteria that you wish to give points to within the rubric.

Click on the "tick" icon 

Click on the number of points you want to score. The options are 0, 0.5, 1, 2 or 3 points.

Click on the area of the response you would like to give the points.

There are also 3 options to mark a script with giving points -

- MAX (or Maximum Score Given) - this should be used to acknowledge a good response but where a student has already been awarded full marks for the question;
- PAG (or Points Already Given) - this should be used to acknowledge a good response but where a student has already been awarded marks for that particular response i.e. it is a repetition;
- OFR (or Own Figure Rule) - if a mistake is made in a calculation, and the incorrect figure that results from the mistake is used for subsequent calculations or as the basis for a comment on the outcome of a calculation, then OFR means that marks are awarded for comments or calculations that result from the original incorrect figure.

To remove points, click on "tick" icon  to deactivate it and then click on the points that you want to remove.

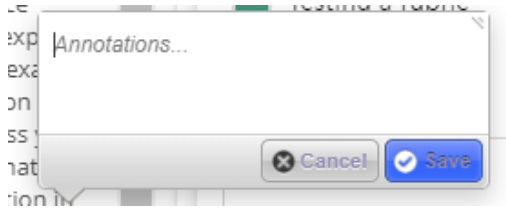
Adding Specific Comments

- To annotate the script with specific comments, ensure that the "tick" icon is deactivated. Please note that this feature is not available on a spreadsheet response, however general comments can be added (see below).

- Highlight the text that you want to comment on, and click on the icon 


material provided to assess your performance. • Solution material is provided for each question in the specimen exam and can be accessed by selecting from the

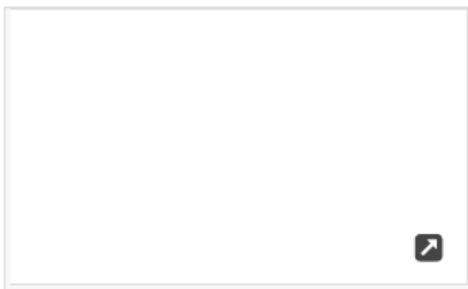
- You will be prompted with the following box to where you can add your comment



- The comments will be summarised in the right hand pane under Highlight Comments

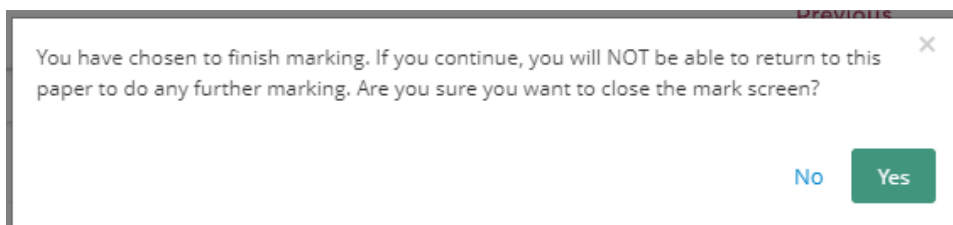
Adding Overall Comments

- To give overall notes in the rubric, add your comments in the box on the the right hand pane, which can be expanded by clicking on the  button.



Finish Marking

- To finish marking, click on the X at the top right to finish marking. Please note that you have to mark a paper in one go and you can't return to it if you leave.
- You will then be asked to confirm if you want to finish marking.



- If you have clicked on the 'Yes' button then you will automatically be taken to the Results tab within the Student Dashboard. Otherwise, if you click 'No' then you will be returned to the Marking Screen.

2.2 Mark Test – Auto Marking

Introduction

Applied Skills questions (such as Hot Spot, Hot Area, Multiple Choice, Multiple Response, Fill in the Blanks, Drop Down, and Drag & Drop) will be automatically marked.

These questions will appear in the marking screen as shown in the examples below.

Example 1- Auto Marked Hot Spot Question (Wrong Answer)

Ref: MCQ0012

Previous 3 4 5 6 7 Next

Question stems [Show](#)

Marking

Roll Up Score: 0 / 19
Auto Score: 0 / 2
Question Marking Guidelines
[Click here to see the guideline.](#)
Question Sample Answer
[Click here to see the sample answer.](#)
Question Score: 0 / 2
Mark

Key Decision Outcome

Shut down and sell \$5.75m
Good results \$11m
Poor results \$7.5m
Minor upgrade
Good results \$9m
Poor results \$6m

Hot Spot Question

The diagram shows a decision tree for Adams Co. The tree starts with a decision node (square) with two options: 'Shut down and sell' and 'Minor upgrade'. The 'Shut down and sell' branch leads to a chance node (circle) with two outcomes: 'Good results' (\$11m) and 'Poor results' (\$7.5m). The 'Minor upgrade' branch leads to a chance node (circle) with two outcomes: 'Good results' (\$9m) and 'Poor results' (\$6m). A red 'X' is placed over the 'Major upgrade' label, indicating it is the selected but incorrect answer.

Example 2 - Auto Marked Hot Spot Question (Correct Answer)

Ref: MCQ0031

Previous 4 5 6 7 8 Next

Question stems [Show](#)

Marking

Roll Up Score: 3 / 15
Auto Score: 2 / 2
Question Marking Guidelines
[Click here to see the guideline.](#)
Question Sample Answer
[Click here to see the sample answer.](#)
Question Score: 0 / 2
Mark

Key Decision Outcome

Shut down and sell \$5.75m
Good results \$11m
Poor results \$7.5m
Minor upgrade
Good results \$9m
Poor results \$6m

Hot Spot Question

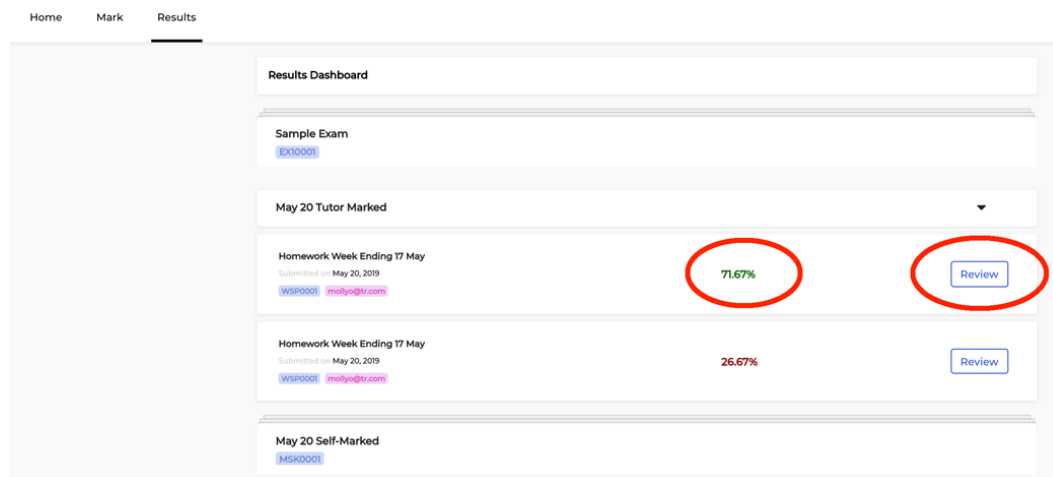
The diagram shows a decision tree for Adams Co. The tree starts with a decision node (square) with two options: 'Shut down and sell' and 'Minor upgrade'. The 'Shut down and sell' branch leads to a chance node (circle) with two outcomes: 'Good results' (\$11m) and 'Poor results' (\$7.5m). The 'Minor upgrade' branch leads to a chance node (circle) with two outcomes: 'Good results' (\$9m) and 'Poor results' (\$6m). A green 'X' is placed over the 'Major upgrade' label, indicating it is the selected and correct answer.

3. Receive Feedback & Marks

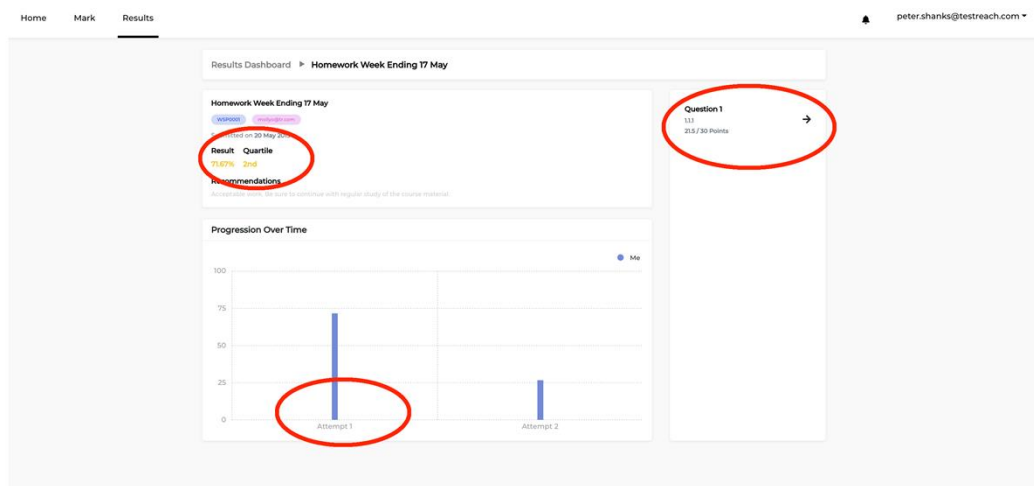
3.1 Receive Feedback & Marks

All tests that have been self-marked, tutor marked (expert marked) or auto-scored will appear in the Results tab within the Student Dashboard.

The list of test results available is displayed. Click on the box to expand and see the papers available and the overall percentage score for the assessment.



- Click on the "Review" button to review the result.
- The first screen shows your result and what percentile you fall into (as measured against your peers).
- If you have taken the test more than once, your result for each attempt will be shown in the graph and therefore allows you to see your progression over time.
- A list of questions in the paper is available on the right-hand side pain.
- Click on a question to see the detail of the question and your response.



- Home

Mark

Results

peter.shanks@testreach.com

Results Dashboard ▶ Homework Week Ending 17 May ▶ Question 1

Previous Question

Next Question

Exhibits

1. Background and financial statements

2. Acquisition of House (70%)

3. Acquisition of Mach (80%)

4. Acquisition/disposal of Nice (80%)

5. Business segment restructure

6. Subsequent acquisition of Mach (20%)

Requirements

Requirements (30 points)

Your Responses

Wordprocessor

Kuchen is a listed company which acquired two subsidiaries, House and Mach, during the year ended 31 December 20X6. Niche is a third subsidiary that was both acquired and disposed of during the same period. Kuchen has also restructured one of its business segments during the year ended 31 December 20X6.

Wordprocessor

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum. ✓3

Dolor in Excepteur sint ✓5
Excepteur sint ✓3

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum. ✓3

Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum. OFR

consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum. ✓3

quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum. ✓3

- Home
Mark
Results

Results Dashboard ▶ Homework Week Ending 17 May ▶ **Question 1**

[Previous Question](#)
[Next Question](#)

Exhibits

 1. Background and financial statements
 2. Acquisition of House (70%)
 3. Acquisition of Mach (80%)
 4. Acquisition/Disposal of Nice (80%)
 5. Business segment restructure
 6. Subsequent acquisition of Mach (20%)

Requirements

Requirements (30 points)

Your Responses

Wordprocessor

Kuchen is a listed company which acquired two subsidiaries, House and Mach, during the year ended 31 December 20X6. Niche is a third subsidiary that was both acquired and disposed of during the same period. Kuchen has also restituted one of its business segments during the year ended 31 December 20X6.

Wordprocessor	
Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.	✓ 0.5 OFR ✓ 3 ✓ 3 ✓ 3 ✓ 3 ✓ 3
Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.	✓ 3 ✓ 3 ✓ 3 ✓ 3 ✓ 3 ✓ 3
Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat. Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur. Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum.	

The screenshot shows a test interface with three main sections: Exhibits, Requirements, and Your Responses. The Exhibits section lists six items, including acquisitions and disposals. The Requirements section contains a single requirement worth 30 points. The Your Responses section shows answers for 'Wordprocessor' and 'Business segment restructure'. The 'Wordprocessor' response is highlighted with a red circle and includes a feedback message: 'This is almost right but lacks precision so cannot award the points - molly@bt.com'. The 'Business segment restructure' response is also visible below it.

- To see overall comments, scroll down to see the bottom of your response.

The screenshot shows a test interface with a sidebar on the left containing a list of questions: 1. Background and financial statements, 2. Acquisition of House (70%), 3. Acquisition of Mach (80%), 4. Acquisition/disposal of Nice (80%), 5. Business segment restructure, and 6. Subsequent acquisition of Mach (20%). Below the list are sections for 'Requirements' (Requirements (30 points)) and 'Your Responses' (Wordprocessor). The main area displays the 'Wordprocessor' response, which consists of three paragraphs of placeholder text. Each paragraph is followed by a green checkmark and a score: 0.5, 3, and 3 respectively. At the bottom of the response area, a red circle highlights a 'Marker Feedback' box. The feedback text reads: 'Expect to see the following Background and financial statements Acquisition of House (70%) Acquisition of Mach (80%) Acquisition/disposal of Niche (80%) Business segment restructure Subsequent acquisition of Mach (20%)'.

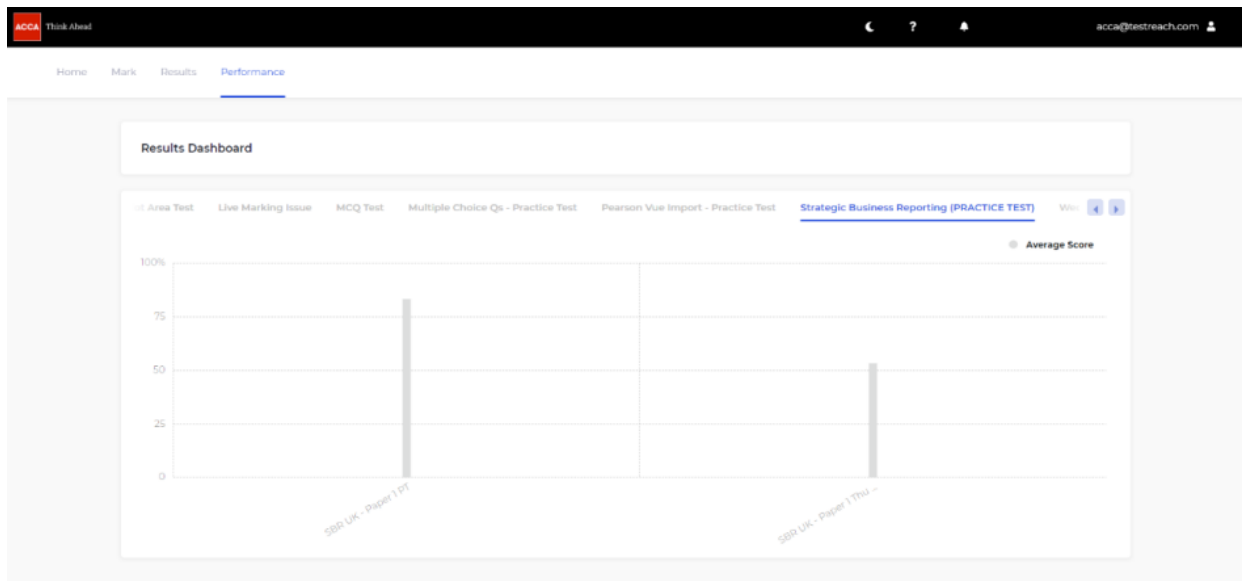
- Use the top navigation to move to the next/previous question. Or you can choose to return to the summary results screen or the Results tab.

The screenshot shows a test interface with a top navigation bar. The navigation bar includes links for 'Home', 'Mark', and 'Results'. On the right side of the navigation bar, there is a user profile icon and the email address 'peter.shanks@testreach.com'. Below the navigation bar, a red circle highlights a section containing the text 'Results Dashboard > Homework Week Ending 17 May > Question 1'. To the right of this text are two buttons: 'Previous Question' and 'Next Question'. The main area of the interface displays the 'Wordprocessor' response, which consists of three paragraphs of placeholder text. Each paragraph is followed by a green checkmark and a score: 0.5, 3, and 3 respectively. The sidebar on the left contains a list of questions: 1. Background and financial statements, 2. Acquisition of House (70%), 3. Acquisition of Mach (80%), 4. Acquisition/disposal of Nice (80%), 5. Business segment restructure, and 6. Subsequent acquisition of Mach (20%). Below the list are sections for 'Requirements' (Requirements (30 points)) and 'Your Responses' (Wordprocessor).

3.2 Track Performance Students

You can track your performance over multiple papers by selecting the Performance on the student dashboard.

You will be presented with a graph which allows you select a Test and all associated papers you gave sat will be displayed. You can change the papers displayed on the graph by selecting a different Test from the list above the graph.



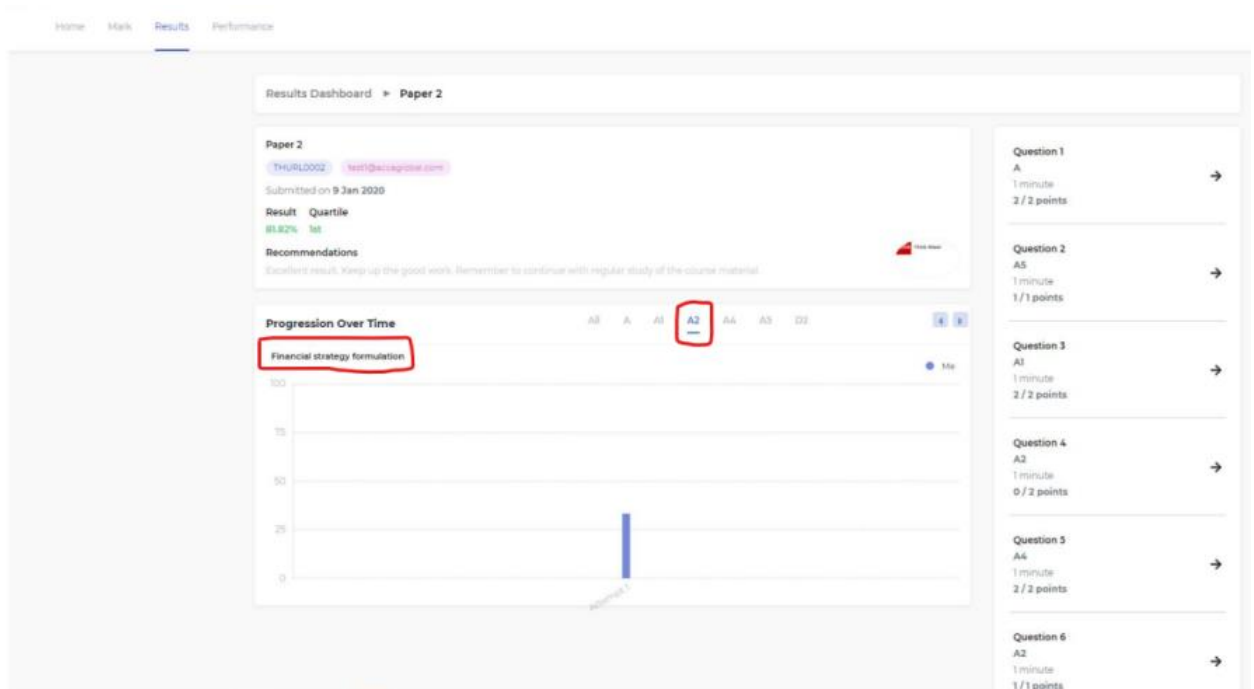
3.3 View Results by Syllabus Area

The Progression Over Time chart shows your overall attempts at this paper, however for Applied Skills papers you are also able to review your performance by Syllabus Area.

To do this, simply select the syllabus area from the top of the chart and the bars will change accordingly to give you a result for that syllabus area.

When you select the syllabus tag, the description will display underneath.

Example: Selecting syllabus area A2 shows the performance against this specific syllabus area and also presents the syllabus description i.e. Financial strategy formulation.



4. Report Issue - Students

If you are experiencing an issue with the CBE Practice Platform and have been unable to resolve yourself using the User Guide articles, you can contact ACCA for support.

To report an issue or get help, you can contact us through the usual channels:

Email: students@accaglobal.com

Telephone: +44 (0)141 582 2000

Webchat: <https://www.accaglobal.com/gb/en/footertoolbar/contact-us.html#webchat>

Please include the following information:

- ACCA ID
- The name of the Practice Test you are sitting or trying to access
- The question number you are having issues with (if applicable)
- Description of problem
- Any screen shots if (applicable)