



Cambridge Assessment
International Education

Skills Exercises

AO3 Evaluation

Cambridge International AS & A Level Accounting 9706

For examination from 2023



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Introduction

Cambridge International AS & A Level Accounting attracts a variety of learners from many different backgrounds. For some learners Accounting is a new subject and an opportunity to explore an area of study that interests them, while developing a set of transferable skills. Other learners have previously studied Accounting and are looking to continue developing their knowledge of the subject. Either way, the study of Accounting allows learners to experience the diverse and dynamic world within which organisations exist and gain the knowledge needed to understand how organisations operate within real contexts, analyse alternative courses of action and develop the ability to make justified recommendations.

Skills and why they are important?

Skills are the key to success. The performance of candidates in Cambridge International AS & A Level Accounting examinations have shown a range of areas where improvement would be helpful. These areas of improvement tend to centre around the assessment objectives (AOs) of the course and we have addressed these AOs in a series of exercises and activities.

- AO1 Knowledge and understanding
- AO2 Analysis
- AO3 Evaluation

Skills Exercises make use of examination questions and data and include activities and worksheets to help skills development and incorporate suggested teaching approaches, such as group work, discussion, structured support and writing in sequence. They do not attempt to cover all possible aspects of the examinations, only those problem areas which have presented consistently over time.

How will these skills be developed?

Skills Exercises aim to help learners develop skills in:

- applying knowledge and understanding of facts, terms, concepts, policies, procedures and techniques relating to financial and management accounting in a variety of accounting situations and present outcomes in the most appropriate manner.
- developing skills of analysis by selecting, calculating and interpreting financial and management accounting information to communicate outcomes in the most appropriate manner.
- building evaluation skills, including making judgements and drawing conclusions based on financial and non-financial data to make recommendations and decisions.

Skills Exercises provide suggestions so you can have confidence that the materials you prepare and use in the classroom are building skills and resilience in your learners. This document should be used alongside the other teaching and learning resources provided on the [School Support Hub](#).

AO3 Evaluation

Exercise 1: Answering the question

The skill of evaluation is the least understood and often confused with analysis. It is important that learners not only understand the difference but can also write according to the AO3 Evaluation criteria:

- Evaluate financial accounting information and cost and management accounting information to make informed recommendations and decisions.
- Make judgements and draw conclusions based on financial and non-financial data.

Here are some command words that learners might come across to let them know that they need to evaluate:

Command word	What you need to do
Advise	Write down a suggested course of action in each situation after building chains of analysis, weigh-up the arguments and then advise the business or stakeholder on what it should do. Does your advice depend on anything, or would it change in different circumstances? Advice is often linked closely with strategy and as such may require more than just a judgement or suggestion.
Discuss	Write about issue(s) or topic(s) in depth in a structured way. While this does not necessarily require a judgement to be made, it is usually a good idea to come to a judgement if you can.
Evaluate	Judge or calculate the quality, importance, amount, or value of something after building chains of analysis; weigh up the arguments and then make a judgement over which arguments are most persuasive. Does your judgement depend on anything, such as net present value/ external factors/financial factors?
Suggest/justify your answer	Apply knowledge and understanding to situations where there are a range of valid responses to make proposals /put forward considerations after building chains of analysis; weigh up the arguments and then make a suggestion for the business or stakeholder. Does your suggestion depend on anything, or would it change in different circumstances?

Activity 1: How to answer the question

When a learner sees an evaluative question, it should be clear what the judgement will be about.

Knowing what the judgement is about helps learners structure their answer, because all the analytical points will create arguments to back up that judgement.

Provide learners with a series of evaluative questions from either past examination or specimen papers. Learners will not need the case study or data to work out what the judgement should be. The questions on **Worksheet 1: How to answer the question** or any other evaluative questions can be used.

For each question, learners decide what the first sentence of the conclusion should be. This gives a target for the analytical arguments to work towards. Go through the worksheet with learners to check they understand what is required of the task. For this activity learners may work individually or in pairs.

Use **Worksheet 1: How to answer the question answers** and ask learners to peer assess each other's work. Lead a class discussion to ensure understanding. Ensure any misconceptions are addressed.

Activity 2: Find the conclusion

A good conclusion is an essential part of a response to a question.

Give learners a copy of **Worksheet 2: Find the conclusion** and ask them to decide which of the two conclusions best answers the question. Go through the worksheet with learners to check they understand what is required of the task. For this activity learners may work individually or in pairs.

Use **Worksheet 2: Find the conclusions answers** and ask learners to peer assess each other's work. Lead a class discussion around which common mistakes can be avoided. Ensure any misconceptions are addressed.

Activity 3: Making judgements

Most evaluation questions require a judgement. However, a business is a dynamic organisation that changes regularly. It also operates in an external environment of which the business has little control. Therefore, it is important to make a provision in your judgement that it might need to change if the circumstances change.

Provide learners with a series of evaluative questions. The ones on **Worksheet 3: Making judgements** can be used, or these can be replaced with other suitable questions. Learners decide what judgement they would make and state two things that the judgement could depend upon. Go through the worksheet with learners to check they understand what is required of the task. For this activity learners may work individually or in pairs.

Use **Worksheet 3: Making judgements answers** and ask learners to peer assess each other's work. Lead a class discussion around which 'depends upon' is most appropriate. Ensure any misconceptions are addressed.

Exercise 2: Early evaluation

Many learners assume evaluation only occurs at the end of their answer in a conclusion. However, the best responses evaluate throughout the answer.

Many of the higher mark questions in the Cambridge International AS & A Level Accounting examinations have a large proportion of evaluation marks. However, just evaluating in a conclusion, no matter how detailed, is unlikely to gain all the marks.

The table below shows the mark allocations for the higher mark questions on the examinations.

Total marks	AO1 Knowledge and understanding	AO2 Analysis	AO3 Analysis
25	11	7	7
30	10	10	10

Since the assessment objective for AO3 Evaluation is such a large proportion of the marks, it is essential that learners take as many opportunities as they can to evaluate when answering these questions.

Activity 1: Mini-conclusions

Learners can begin to include evaluation in an answer by developing a mini-conclusion after every analytical point.

A mini-conclusion can occur after a chain of analysis and brings the point back to provide an answer to the question.

Provide each learner with a copy of **Worksheet 4: Mini-conclusions**. The first analytical point has been evaluated in the second paragraph. Discuss why it is evaluation and how it is different from analysis. Go through the worksheet with learners to check they understand what is required of the task. For this activity learners may work individually or in pairs. Learners evaluate the second analytical point using the same style as the example.

Use **Worksheet 4: Mini-conclusions answers** and ask learners to peer assess each other's work. Lead a class discussion around the difference between analysis and evaluation. Ensure any misconceptions are addressed.

Activity 2: Two-sided arguments

One of the most important routes into evaluation is by spotting the two sides of each question. There is always a way to argue both sides of any evaluative question and in doing so learners can include evaluation in their responses.

Provide learners with several evaluative questions. The data or case study that goes with these questions is not important to be able to spot the two sides of the response.

The questions in **Worksheet 5: Two-sided arguments** can be used or any other evaluative questions from past examination papers. Learners decide what the two sides of the question are. Go through the worksheet with learners to check they understand what is required of the task. For this activity learners may work individually or in pairs. Learners evaluate the second analytical point using the same style as the example.

Use **Worksheet 5: Two-sided arguments answers** and ask learners to peer assess each other's work. There are sometimes different perspectives; discuss as a class why different approaches are sometimes still appropriate. Ensure any misconceptions are addressed.

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