

## **EXAMINERS TIPS – STEP Diploma for Scotland Students**

### **Tips for the Trust and Executry Accounting Module**

- Effective time management is essential in the accounts examination – candidates should practice exam papers and if they find they are going over the allocated time for each question, they should re-consider their approach.
- The presentation of accounts in the examination often falls short of what is expected - candidates must present their accounts clearly and follow a structured approach.
- In the Estate Accounts question, candidates should be careful not to confuse the purpose of the beneficiaries’ personal accounts and the balance sheet.
- Candidates should ensure that their responses to questions 3 and 4 contain a suitable amount of detail for the marks available and also that their answers relate specifically to the question as set.