

The CIMA logo consists of the letters "CIMA" in a white, sans-serif font, centered within a solid red rectangular background.

Chartered Institute of
Management Accountants

Tutorial

You will complete a brief tutorial in preparation for your exam. It is an opportunity for you to familiarise yourself with some of the test functionality you will encounter.

Please select a choice from the options below then select the **Next** button below to continue.

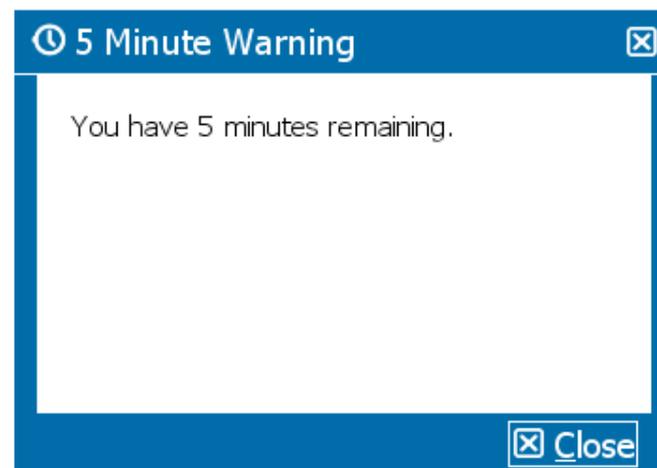
- [Objective Test](#)
- [Case Study Exam](#)

Time and Progress

At any point in the test, you can see how much time you have remaining in the upper right corner of the screen. Just below the time remaining, you will see your progress through the test.

You can minimise the time remaining and the question number reminders by clicking on the icons. To restore them at any point, click again on the icons  and .

A warning message will appear when you have 5 minutes of your test remaining.



If you run out of time on the exam, you will receive the following message:



Time and Progress

At any point in the test, you can see how much time you have remaining in the upper right corner of the screen. Just below the time remaining, you will see your progress through the test.

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A warning message will appear when you have 5 minutes of your test remaining.

Unseen Content 

 You have not yet viewed the entire screen. Make sure you view all multi-media content, select every tab and scroll to every corner.



 Close

If you run out of time on the exam, you will receive the following message:

Time Expired 

 Your time has expired. Click OK to continue.



If you run out of time on the exam, you will NOT be able to review any of your questions.

Navigation

The **Previous** and **Next** buttons on the bottom of this screen will be available throughout the test.

Next moves you forward one screen.

Previous moves you back one screen.

The navigation buttons and functions can be selected by:

- Clicking on the appropriate button.
- Using the **Tab** key to move through the options and pressing the **Spacebar** to select an option.

Using the Scrollbar

For some questions, a scrollbar will appear along the right side of the screen. To reveal the rest of the question, use the mouse to drag the scrollbar up and down, or click on the arrows on either end of the scrollbar.

In some cases, if you attempt a question without scrolling to the bottom of the screen a user prompt will appear to remind you to scroll down before completing the question.

To close the user prompt, click **OK** and scroll down to reveal the remainder of the question. Read all of the information carefully before you proceed to the next question.

Multiple Choice Questions - Single Answer

A multiple choice question with a single answer appears like this on your screen:

Which of the following numbers is the answer to the sum below?

$$4 + 4 =$$

2

4

6

8

You select the best answer by:

- Clicking on the button next to your answer,
- Using the **Tab** key to move through the options and pressing the **Spacebar** to select an option.

Multiple Response Questions

Some questions require more than one response. Here is an example:

Which of the following numbers is greater than the answer to the sum below?

$$4 + 4 =$$

Select ALL that apply.

2

4

6

8

10

12

Use your mouse to select multiple options. To change an option once you have made a selection, click on the response again to deselect it.

In some cases you will be asked to select a specific number of options and in other cases you may be asked to select all that apply.

Drop Down Questions

Below is an example of a drop down menu question:

Which of the following numbers is the answer to the sum below?

$$4 + 4 =$$

Try selecting the correct option from the drop down menu above.

There may be more than one drop down menu within a question. Drop down questions may appear with other question types.

Drag and Drop Questions

Below is an example of a drag and drop question:

Place the numbers below in numerical order starting with the lowest on the left hand side:

1st	2nd	3rd	4th	5th
15	43	50	63	26

Select the correct option by clicking and dragging your answer to the relevant space.

To change your response you can either drag a different answer to the space or remove it by dragging your original answer away.

Drag and Drop Questions

Below is an example of a drag and drop question:

Place the numbers below in numerical order starting with the lowest on the left hand side:

15	26	3rd	4th	63
43 50				

Select the correct option by clicking and dragging your answer to the relevant space.

To change your response you can either drag a different answer to the space or remove it by dragging your original answer away.

Gap Fill Questions

Below is an example of a gap fill question:

What is $\$1.40 + \2.90 ? Give your answer to 2 decimal places.

\$

Try entering text in the space provided to answer the question. Currency symbols and punctuation are not normally required. For example, if the correct answer was £1,300.45, you would type 1300.45.

You will receive an error message if you try to type characters that are not permitted.

Gap Fill with Drop Down Questions

Below is an example of a gap fill question with a drop down response:

Calculation one: $10 \times 10 = 100$.

Enter the result of the following calculations and then choose if it is **higher** or **lower** than calculation one.

Calculation two: 9×13

Calculation three: 8×12

Calculation four: 13×8

Gap Fill with Drop Down Questions

Below is an example of a gap fill question with a drop down response:

Calculation one: $10 \times 10 = 100$.

Enter the result of the following calculations and then choose if it is **higher** or **lower** than calculation one.

Calculation two: 9×13

Higher ▼

Calculation three: 8×12

Lower ▼

Calculation four: 13×8

Select... ▼

Hot Spot Questions

Below is an example of a hot spot question:

Click on the map below to indicate the location of Australia.



To mark your answer, use your mouse and click on the location which signifies the correct answer. A red cross will appear on the image to mark this location as your answer. To change your response click somewhere else on the image or click on the red cross to remove it from the image.

Try answering the hot spot question.

Hot Spot Questions

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Click on the map below to indicate the location of Australia.



To mark your answer, use your mouse and click on the location which signifies the correct answer. A red cross will appear on the image to mark this location as your answer. To change your response click somewhere else on the image or click on the red cross to remove it from the image.

Try answering the hot spot question.

Using the Calculator

Where it is provided, you can use the calculator at any point in the exam. To access this, click the **Calculator** button in the top left corner of the screen.

Depending on the exam you are taking, there are two possible modes of calculator available: Standard and Scientific. If your exam provides both, you can move between them by clicking on the **Modes** option from the calculator tool bar. You can move the calculator on screen by clicking and dragging the top bar on the calculator.

Use the calculator by clicking the on-screen buttons with your mouse or by using the numbers and letter keys on your keyboard. The **Enter** key on your keyboard will perform the calculation.

Familiarise yourself with the functions you might need in the exam. Practice using the calculator with the mouse and with your keyboard. Try out some simple calculations and some more complex ones.

Your calculations will be retained as you move forwards and backwards in the test. You can clear calculations by clicking the **Clear** button on the calculator screen.

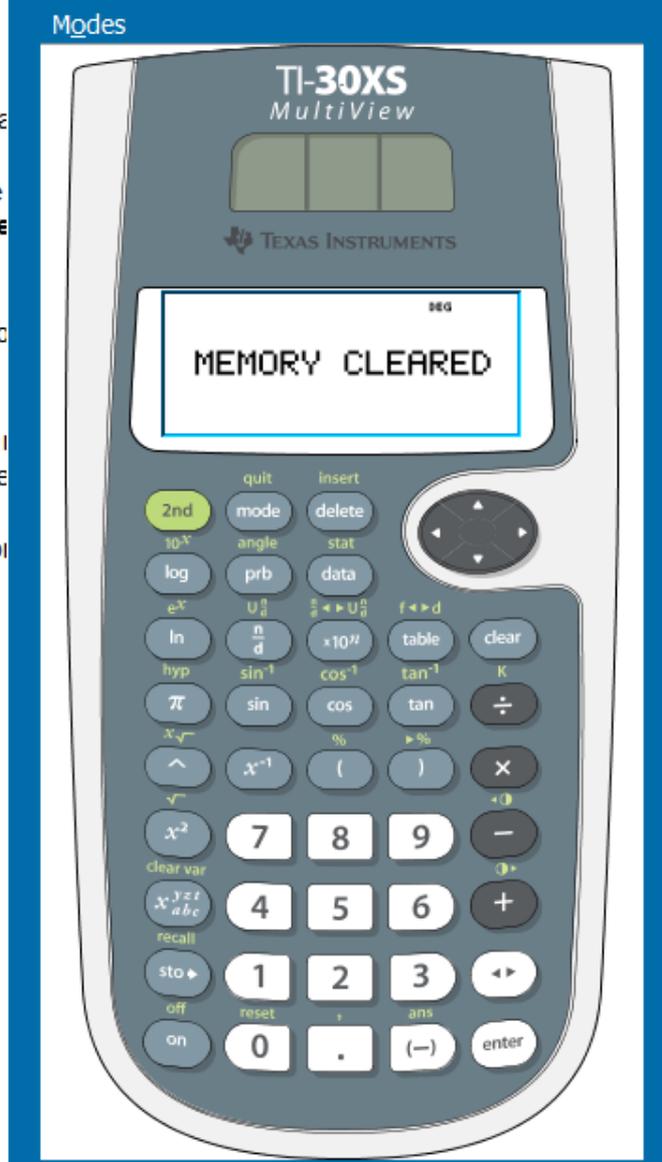
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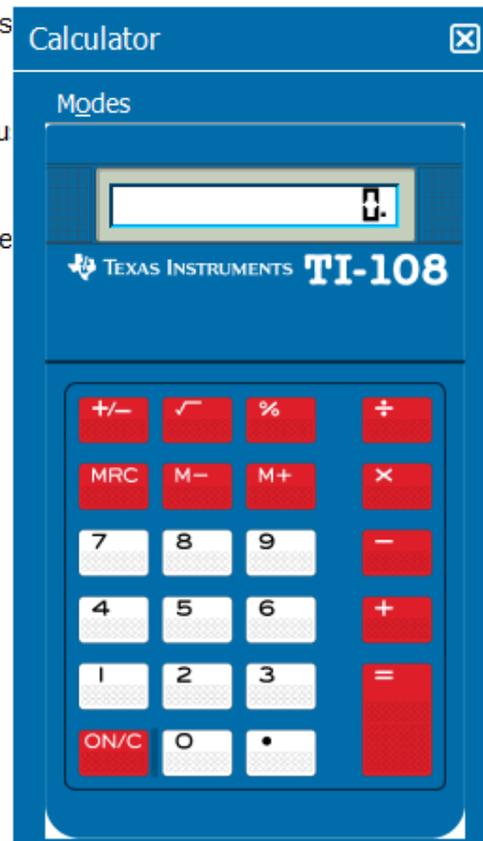
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Familiarise yourself with the functions you might need in the exam. Practice using simple calculations and some more complex ones.

Your calculations will be retained as you move forwards and backwards in the calculator screen.



Tables and Formulae

Where relevant to you exam, you will have access to 'Normal Distribution', 'Cumulative Present Value' and/or 'Present Value' tables. They can be accessed by selecting the **Tables and Formulae** button located at the bottom left of the screen.

 Tables and Formulae

The tables will appear in a tabbed window. This can be moved around the screen by dragging the title bar if required and closed by clicking the **X** in the upper right hand corner of the window.

Cumulative Present Value Present Value Normal Distribution

Cumulative present value of 1 .00 unit of currency per annum, Receivable or Payable at the end of each year for n years $\frac{1-(1+r)^{-n}}{r}$

Periods (n)	Interest rates (r)									
	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
1	0.990	0.980	0.971	0.962	0.952	0.943	0.935	0.926	0.917	0.909
2	1.970	1.942	1.913	1.886	1.859	1.833	1.808	1.783	1.759	1.736
3	2.941	2.884	2.829	2.775	2.723	2.673	2.624	2.577	2.531	2.487
4	3.902	3.808	3.717	3.630	3.546	3.465	3.387	3.312	3.240	3.170
5	4.853	4.713	4.580	4.452	4.329	4.212	4.100	3.993	3.890	3.791
6	5.795	5.601	5.417	5.242	5.076	4.917	4.767	4.623	4.486	4.355
7	6.728	6.472	6.230	6.002	5.786	5.582	5.389	5.206	5.033	4.868
8	7.652	7.325	7.020	6.733	6.463	6.210	5.971	5.747	5.535	5.335
9	8.566	8.162	7.786	7.435	7.108	6.802	6.515	6.247	5.995	5.759
10	9.471	8.983	8.530	8.111	7.722	7.360	7.024	6.710	6.418	6.145
11	10.368	9.787	9.253	8.760	8.306	7.887	7.499	7.139	6.805	6.495
12	11.255	10.575	9.954	9.385	8.863	8.384	7.943	7.536	7.161	6.814
13	12.134	11.348	10.635	9.986	9.394	8.853	8.358	7.904	7.487	7.103
14	13.004	12.106	11.296	10.563	9.899	9.295	8.745	8.244	7.786	7.367
15	13.865	12.849	11.938	11.118	10.380	9.712	9.108	8.559	8.061	7.606
16	14.718	13.578	12.561	11.652	10.838	10.106	9.447	8.851	8.313	7.824
17	15.562	14.292	13.166	12.166	11.274	10.477	9.763	9.122	8.544	8.022
18	16.398	14.992	13.754	12.659	11.690	10.828	10.059	9.372	8.756	8.201
19	17.226	15.679	14.324	13.134	12.085	11.158	10.336	9.604	8.950	8.365
20	18.046	16.351	14.878	13.590	12.462	11.470	10.594	9.818	9.129	8.514

Periods (n)	Interest rates (r)									
	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%
1	0.901	0.893	0.885	0.877	0.870	0.862	0.855	0.847	0.840	0.833
2	1.713	1.690	1.668	1.647	1.626	1.605	1.585	1.566	1.547	1.528
3	2.444	2.402	2.361	2.322	2.283	2.246	2.210	2.174	2.140	2.106
4	3.102	3.037	2.974	2.914	2.855	2.798	2.743	2.690	2.639	2.589
5	3.696	3.605	3.517	3.433	3.352	3.274	3.199	3.127	3.058	2.991
6	4.231	4.111	3.998	3.889	3.784	3.685	3.589	3.498	3.410	3.326
7	4.712	4.564	4.423	4.288	4.160	4.039	3.922	3.812	3.706	3.605
8	5.146	4.968	4.799	4.639	4.487	4.344	4.207	4.078	3.954	3.837
9	5.537	5.328	5.132	4.946	4.772	4.607	4.451	4.303	4.163	4.031
10	5.889	5.650	5.426	5.216	5.019	4.833	4.659	4.494	4.339	4.192
11	6.207	5.938	5.687	5.453	5.234	5.029	4.836	4.656	4.486	4.327
12	6.490	6.191	5.910	5.645	5.400	5.174	4.962	4.764	4.584	4.414

Cumulative Present Value Present Value Normal Distribution

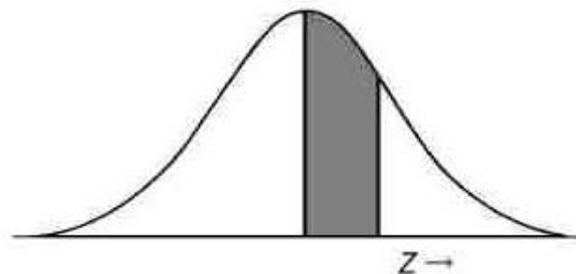
Present value of 1.00 unit of currency, that is $(1+r)^{-n}$ where r = interest rate; n = number of periods until payment or receipt.

Periods (n)	Interest rates (r)									
	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
1	0.990	0.980	0.971	0.962	0.952	0.943	0.935	0.926	0.917	0.909
2	0.980	0.961	0.943	0.925	0.907	0.890	0.873	0.857	0.842	0.826
3	0.971	0.942	0.915	0.889	0.864	0.840	0.816	0.794	0.772	0.751
4	0.961	0.924	0.888	0.855	0.823	0.792	0.763	0.735	0.708	0.683
5	0.951	0.906	0.863	0.822	0.784	0.747	0.713	0.681	0.650	0.621
6	0.942	0.888	0.837	0.790	0.746	0.705	0.666	0.630	0.596	0.564
7	0.933	0.871	0.813	0.760	0.711	0.665	0.623	0.583	0.547	0.513
8	0.923	0.853	0.789	0.731	0.677	0.627	0.582	0.540	0.502	0.467
9	0.914	0.837	0.766	0.703	0.645	0.592	0.544	0.500	0.460	0.424
10	0.905	0.820	0.744	0.676	0.614	0.558	0.508	0.463	0.422	0.386
11	0.896	0.804	0.722	0.650	0.585	0.527	0.475	0.429	0.388	0.350
12	0.887	0.788	0.701	0.625	0.557	0.497	0.444	0.397	0.356	0.319
13	0.879	0.773	0.681	0.601	0.530	0.469	0.415	0.368	0.326	0.290
14	0.870	0.758	0.661	0.577	0.505	0.442	0.388	0.340	0.299	0.263
15	0.861	0.743	0.642	0.555	0.481	0.417	0.362	0.315	0.275	0.239
16	0.853	0.728	0.623	0.534	0.458	0.394	0.339	0.292	0.252	0.218
17	0.844	0.714	0.605	0.513	0.436	0.371	0.317	0.270	0.231	0.198
18	0.836	0.700	0.587	0.494	0.416	0.350	0.296	0.250	0.212	0.180
19	0.828	0.686	0.570	0.475	0.396	0.331	0.277	0.232	0.194	0.164
20	0.820	0.673	0.554	0.456	0.377	0.312	0.258	0.215	0.178	0.149

Periods (n)	Interest rates (r)									
	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%
1	0.901	0.893	0.885	0.877	0.870	0.862	0.855	0.847	0.840	0.833
2	0.812	0.797	0.783	0.769	0.756	0.743	0.731	0.718	0.706	0.694
3	0.731	0.712	0.693	0.675	0.658	0.641	0.624	0.609	0.593	0.579
4	0.659	0.636	0.613	0.592	0.572	0.552	0.534	0.516	0.499	0.482
5	0.593	0.567	0.543	0.519	0.497	0.476	0.456	0.437	0.419	0.402
6	0.535	0.507	0.480	0.456	0.432	0.410	0.390	0.370	0.352	0.335
7	0.482	0.452	0.425	0.400	0.376	0.354	0.333	0.314	0.296	0.279
8	0.434	0.404	0.376	0.351	0.327	0.305	0.285	0.266	0.249	0.233
9	0.391	0.361	0.333	0.308	0.284	0.263	0.243	0.225	0.209	0.194
10	0.352	0.322	0.295	0.270	0.247	0.227	0.208	0.191	0.176	0.162
11	0.317	0.287	0.261	0.237	0.215	0.195	0.178	0.162	0.148	0.135
12	0.286	0.257	0.231	0.208	0.187	0.168	0.152	0.137	0.124	0.112
13	0.258	0.230	0.204	0.182	0.162	0.145	0.130	0.116	0.104	0.092

AREA UNDER THE NORMAL CURVE

This table gives the area under the normal curve between the mean and a point Z standard deviations above the mean. The corresponding area for deviations below the mean can be found by symmetry.



$Z = \frac{(x - \mu)}{\sigma}$	0.00	0.01	0.02	0.03	0.04	0.05	0.06	0.07	0.08	0.09
0.0	.0000	.0040	.0080	.0120	.0159	.0199	.0239	.0279	.0319	.0359
0.1	.0398	.0438	.0478	.0517	.0557	.0596	.0636	.0675	.0714	.0753
0.2	.0793	.0832	.0871	.0910	.0948	.0987	.1026	.1064	.1103	.1141
0.3	.1179	.1217	.1255	.1293	.1331	.1368	.1406	.1443	.1480	.1517
0.4	.1554	.1591	.1628	.1664	.1700	.1736	.1772	.1808	.1844	.1879
0.5	.1915	.1950	.1985	.2019	.2054	.2088	.2123	.2157	.2190	.2224
0.6	.2257	.2291	.2324	.2357	.2389	.2422	.2454	.2486	.2518	.2549
0.7	.2580	.2611	.2642	.2673	.2704	.2734	.2764	.2794	.2823	.2852
0.8	.2881	.2910	.2939	.2967	.2995	.3023	.3051	.3078	.3106	.3133
0.9	.3159	.3186	.3212	.3238	.3264	.3289	.3315	.3340	.3365	.3389
1.0	.3413	.3438	.3461	.3485	.3508	.3531	.3554	.3577	.3599	.3621
1.1	.3643	.3665	.3686	.3708	.3729	.3749	.3770	.3790	.3810	.3830

Scratch Pad

Your exam has a scratch pad available which can be accessed by selecting the **Scratch Pad** button in the top left hand corner of the screen.

Exam - Candidate Name

 Scratch Pad  Calculator

The scratch pad allows you to create notes. You can use this in addition to the erasable whiteboard you will be supplied in the test centre.

Unless you delete it, notes typed into the scratch pad are available throughout your exam however content within the scratch pad **is not retained when you end your exam** and marks will not be awarded for scratch pad content.

You can cut and paste content within the scratch pad and from the scratch pad into an answer box although this functionality is only available within the live exam, not within this tutorial.

Click on the **Scratch Pad** button on the left hand side of the toolbar at the top of the screen to load the scratch pad.

The scratch pad window can be moved around the screen by clicking on the scratch pad toolbar and moving it to your preferred position. It can also be resized using the arrow in the bottom right hand corner. To close the scratch pad select the **X** in the top right corner.

Scratch Pad

Your exam has a scratch pad available which can be accessed by selecting the **Scratch Pad** button in the top left hand corner of the screen.

Exam - Candidate Name

Scratch Pad
✕

✂ Cut
📄 Copy
📄 Paste
↶ Undo
↷ Redo

This is the scratch pad.

✕ Close

The s
Unles
you e
You c
live ex
Click
The s
resize

board you will be supplied in the test centre.
ever content within the scratch pad **is not retained when**
er box although this functionality is only available within the
load the scratch pad.
bar and moving it to your preferred position. It can also be
in the top right corner.

 Exhibit

Questions with Additional Information

Some questions will require you to view an exhibit containing additional information in order to answer that question.

To view the exhibit linked to the question, click on the **Exhibit** button that will appear to the left above the question.

Once the **Exhibit** button is clicked, the information linked to the question will be presented in a new window.

Note that some questions may have more than one exhibit. To view multiple exhibits, click on the tabs at the top of the window.

To move the exhibit window around the screen, click and drag the bar at the top of the window.

To resize the exhibit window, click and hold down the mouse button on the area in the lower right hand corner of the window.

Times Tables

$2 \times 1 = 2$	$3 \times 1 = 3$	$4 \times 1 = 4$	$5 \times 1 = 5$
$2 \times 2 = 4$	$3 \times 2 = 6$	$4 \times 2 = 8$	$5 \times 2 = 10$
$2 \times 3 = 6$	$3 \times 3 = 9$	$4 \times 3 = 12$	$5 \times 3 = 15$
$2 \times 4 = 8$	$3 \times 4 = 12$	$4 \times 4 = 16$	$5 \times 4 = 20$
$2 \times 5 = 10$	$3 \times 5 = 15$	$4 \times 5 = 20$	$5 \times 5 = 25$
$2 \times 6 = 12$	$3 \times 6 = 18$	$4 \times 6 = 24$	$5 \times 6 = 30$
$2 \times 7 = 14$	$3 \times 7 = 21$	$4 \times 7 = 28$	$5 \times 7 = 35$
$2 \times 8 = 16$	$3 \times 8 = 24$	$4 \times 8 = 32$	$5 \times 8 = 40$
$2 \times 9 = 18$	$3 \times 9 = 27$	$4 \times 9 = 36$	$5 \times 9 = 45$
$2 \times 10 = 20$	$3 \times 10 = 30$	$4 \times 10 = 40$	$5 \times 10 = 50$
$2 \times 11 = 22$	$3 \times 11 = 33$	$4 \times 11 = 44$	$5 \times 11 = 55$
$2 \times 12 = 24$	$3 \times 12 = 36$	$4 \times 12 = 48$	$5 \times 12 = 60$
$6 \times 1 = 6$	$7 \times 1 = 7$	$8 \times 1 = 8$	$9 \times 1 = 9$
$6 \times 2 = 12$	$7 \times 2 = 14$	$8 \times 2 = 16$	$9 \times 2 = 18$
$6 \times 3 = 18$	$7 \times 3 = 21$	$8 \times 3 = 24$	$9 \times 3 = 27$
$6 \times 4 = 24$	$7 \times 4 = 28$	$8 \times 4 = 32$	$9 \times 4 = 36$
$6 \times 5 = 30$	$7 \times 5 = 35$	$8 \times 5 = 40$	$9 \times 5 = 45$
$6 \times 6 = 36$	$7 \times 6 = 42$	$8 \times 6 = 48$	$9 \times 6 = 54$
$6 \times 7 = 42$	$7 \times 7 = 49$	$8 \times 7 = 56$	$9 \times 7 = 63$
$6 \times 8 = 48$	$7 \times 8 = 56$	$8 \times 8 = 64$	$9 \times 8 = 72$
$6 \times 9 = 54$	$7 \times 9 = 63$	$8 \times 9 = 72$	$9 \times 9 = 81$
$6 \times 10 = 60$	$7 \times 10 = 70$	$8 \times 10 = 80$	$9 \times 10 = 90$

Flag for Review

Your exam allows you to flag questions that you want to return to later. To flag a question, select the button in the upper corner labelled **Flag for Review**. If you flag a question for review, a flag will appear next to that question on the review screen.



Review of questions must be done during the testing time. You can select questions for review whether you have answered them or not.

To flag a question for review:

- Use the mouse to move the pointer to the **Flag for Review** button and then select the left mouse button, or
- Use the Tab key to move through the options and then press the spacebar to select.

The flag image will appear filled when a question has been flagged for review. If you wish to unflag the question, select the **Flag for Review** button again and the flag image will disappear.

Using the Review Screen

When question review is allowed, the review screen is automatically displayed at the end of the section.

If you checked the **Flag for Review** button on a question, a filled flag image appears beside that question on the review screen:

Review All: Review all the questions and answers in the section.

Review Incomplete: Review only the questions that were left incomplete.

Review Flagged: Review the questions that are flagged for review.

You can select or deselect additional questions to be flagged by clicking on the unfilled flag beside the question.

During review mode a **Review Screen** button will appear at the bottom left corner of each question. This button allows you to navigate back to the review screen.

The screenshot shows the 'Section Review' interface. At the top, it displays 'Tutorial - Candidate Name' and 'Time Remaining 51:52'. Below this is a 'Section Review' header. A blue bar contains the word 'Instructions'. The main text reads: 'Below is a summary of your answers. You can review your questions in three (3) different ways. The buttons in the lower right-hand corner correspond to these choices:'. A list of three options is partially visible. A dialog box titled 'End Review' is overlaid on the screen, containing a warning icon and the text: 'You have chosen to end the current review, but have 8 incomplete questions. If you click Yes, you will NOT be able to return to this review and your exam will end. Are you sure you want to end this review and your exam?'. The dialog has 'Yes' and 'No' buttons. Below the dialog, a table lists questions 1 through 16, each with a flag icon. The bottom of the screen shows navigation buttons: 'Tables and Formulae', 'Previous', and 'Next'.

Tutorial - Candidate Name Time Remaining 51:52

Section Review

Instructions

Below is a summary of your answers. You can review your questions in three (3) different ways. The buttons in the lower right-hand corner correspond to these choices:

1. Review all of your questions
2. Review questions that are incomplete
3. Review questions that are flagged for review status.

Content Section

Question 1 Question 2 Question 3 Question 4 Question 8 Question 9 Question 10 Question 13 Question 14 Question 15 Question 16

End Review

You have chosen to end the current review, but have 8 incomplete questions. If you click Yes, you will NOT be able to return to this review and your exam will end. Are you sure you want to end this review and your exam?

Yes No

Tables and Formulae Previous Next

If you checked the **Flag for Review** button on a question, a filled flag image appears beside that question on the review screen:

Review All: Review all the questions and answers in the section.

Review Incomplete: Review only the questions that were left incomplete.

Review Flagged: Review the questions that are flagged for review.

You can select or deselect additional questions to be flagged by clicking on the unfilled flag beside the question.

During review mode a **Review Screen** button will appear at the bottom left corner of each question. This button allows you to navigate back to the review screen.

The screenshot shows the 'Section Review' screen with a list of 18 questions. A dialog box titled 'End Review' is overlaid on the screen, asking for confirmation to end the review. The dialog box contains the following text:

End Review

⚠ You have chosen to end the current review, but have 8 incomplete questions. If you click Yes, you will NOT be able to return to this review and your exam will end.

Are you sure you want to end this review and your exam?

Yes No

The background interface shows the following details:

- Header: Tutorial - Candidate Name, Time Remaining 51:52
- Section: Section Review
- Instructions: Below is a summary of your answers. You can review your questions in three (3) different ways. The buttons in the lower right-hand corner correspond to these choices:
 1. Review all of your questions
 2. Review questions that are incomplete
 3. Review questions that are flagged for review status.
- Content Section: Questions, 2 Incomplete
- Questions List:

Question 1	Question 8	Question 13
Question 2	Question 9	Question 14
Question 3	Question 10	Question 15
Question 4	Question 11	Question 16
Question 5	Question 12	Question 17
Question 6 Incomplete		Question 18
- Bottom Navigation: End Exam, Review All, Review Incomplete, Review Flagged

Ending Review

To end the review and end your test, select the **End Exam** button in the review screen.

The screenshot shows the 'Section Review' interface. At the top, it says 'Tutorial - Candidate Name' and 'Time Remaining 51:52'. Below this is a 'Section Review' header. A blue bar contains 'Instructions' and a paragraph: 'Below is a summary of your answers. You can review your questions in three (3) different ways. The buttons in the lower right-hand corner correspond to these choices:'. A list follows: '1. Review all of your questions', '2. Review questions that are incomplete', and '3. Review questions that have been flagged for review status.'. Below the list is a 'Content Section' header and a table of 18 questions. Question 6 is marked 'Incomplete'. At the bottom are four buttons: 'End Exam', 'Review All', 'Review Incomplete', and 'Review Flagged'. A blue dialog box titled 'End Review' is overlaid on the screen, containing a warning icon and the text: 'You have chosen to end the current review, but have 8 incomplete questions. If you click Yes, you will NOT be able to return to this review and your exam will end. Are you sure you want to end this review and your exam?'. The dialog has 'Yes' and 'No' buttons.

Question 1	Question 2	Question 3	Question 4	Question 5	Question 6	Question 7	Question 8	Question 9	Question 10	Question 11	Question 12	Question 13	Question 14	Question 15	Question 16	Question 17	Question 18
					Incomplete												

Once you have completed the review, your exam will end. Be sure to read all screen instructions carefully.

Question review

Instructions

Below is a summary of your answers. You can review your questions in three (3) different ways.

The buttons in the lower right-hand corner correspond to these choices:

1. Review all of your questions and answers.
2. Review questions that are incomplete.
3. Review questions that are flagged for review. (Click the 'flag' icon to change the flag for review status.)

You may also click on a question number to link directly to its location in the exam.

Objective test Section

(4 Unseen/Incomplete)

 Question 1	 Question 2	 Question 3
 Question 4	 Question 5 Incomplete	 Question 6 Incomplete
 Question 7 Incomplete	 Question 8 Incomplete	 Question 9
 Question 10	 Question 11	 Question 12
 Question 13	 Question 14	 Question 15
 Question 16		

Question review

Instructions

Below is a summary of your answers. You can review your questions in three (3) different ways.

The buttons in the lower right-hand corner correspond to these choices:

1. Review all of your questions and answers.
2. Review questions that are incomplete.
3. Review questions that are flagged

You may also click on a question number

Objective test Section

Question 1

Question 4

Question 7

Question 10

Question 13

Question 16

Question 11

Question 14

Question 12

Question 15

Question 3

Question 6

Question 9

(4 Unseen/Incomplete)

Incomplete

✕

End Review

You have chosen to end the current review, but have 4 incomplete questions. If you click Yes, you will NOT be able to return to this review and your exam will end.

Are you sure you want to end this review and your exam?

Yes
No

CIMA

Chartered Institute of
Management Accountants

End of Tutorial

Thank you for completing this tutorial. You can access this tutorial as many times as you like.

Case Study Tutorial

This tutorial is designed to assist with navigating through CIMA's case study exams. It uses example items and scenarios to show the different elements of the test and to enable you to familiarise yourself with test functionality.

The case study exams are 3 hours in length. They are made up of a number of timed sections. Each section will have one or more tasks for you to complete which will be in the form of a written response.

You will be asked to read information which may be presented in different forms such as emails, articles and meeting minutes. This information will be available for you to access during your exams either on the screen or via a 'Reference Material' button. Please ensure you read all the information presented before making your response.

Once you leave each section you will not be able to return to that section. It is therefore important that you complete all your work before you move on.

Time and Progress

At any point in the exam, you can see how much time you have remaining in the upper right corner of the screen. You can also see your progress through the exam below the Time Remaining, for example you are now on screen 2 of 12 screens in this tutorial.

You can minimize the time remaining and the question number reminders by clicking on the icons. To restore them at any point, select on the icons  and .

Navigation

The **Previous** and **Next** buttons on the bottom of this screen will enable you to move forwards and backwards in the exam. As you move between sections, the **Previous** button may not always be available. This will mean that you cannot return to a previous section of your exam. You will have been warned that you are leaving a section via a pop-up box prior to this point.

The navigation buttons and functions can be selected by:

- Clicking on the appropriate button.
- Using the Tab key to move through the options and pressing the spacebar to select an option.

Using the Scrollbar

Some screens may require scrolling. For these items, a scrollbar will appear along the right side of the screen that requires you to view further information. To scroll, either use the mouse to select and drag the scrollbar, or click on the arrows on either side of the scroll bar.

If you attempt to move forwards in your exam without viewing the whole screen a pop-up box will appear to remind you to scroll down before moving on.

To close the pop-up box, select **OK** and then scroll down the page to reveal the remainder of the screen. Be sure you read all the information carefully.

Time and Progress

At any point in the exam, you can see how much time you have remaining in the upper right corner of the screen. You can also see your progress through the exam below the Time Remaining, for example you are now on screen 2 of 12 screens in this tutorial.

You can minimize the time remaining and the question number reminders by clicking on the icons. To restore them at any point, select on the icons  and .

Navigation

The **Previous** and **Next** buttons sections, the **Previous** button may have been warned that you are leaving

The navigation buttons and functi

Unseen Content 

 You have not yet viewed the entire screen. Make sure you view all multi-media content, select every tab and scroll to every corner.



am. As you move between of your exam. You will have

- Clicking on the appropriate button.
- Using the Tab key to move through the options and pressing the spacebar to select an option.

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To close the pop-up box, select **OK** and then scroll down the page to reveal the remainder of the screen. Be sure you read all the information carefully before moving on.

Written Response Question

Below is an example of the box where you will type your answer. It might be formatted as a report or an email.

Describe the impact of the announcement on X Ltd's share price.

Cut Copy Paste Undo Redo **B** *I* U

By highlighting the text in the box where you type your answer, you can perform several different functions:

Cut: this will temporarily remove the highlighted text from the screen and store so that you can reinsert it into a new area of the box.

Copy: this will store the highlighted text without removing it from the screen, so that it can be reinserted to a new area of the box.

Paste: this will insert any text that has been cut or copied back into the box, starting at the position of the cursor.

Undo: this will undo the last action.

Redo: this will redo the last action.

Bold: this will toggle any highlighted text between a bold and unboldened state.

Italics: this will toggle any highlighted text between an italicized and non-italicized state.

Underline: this will toggle any highlighted text between an underlined and non-underlined state.

Written Response Question

Below is an example of the box where you will type your answer. It might be formatted as a report or an email.

Describe the impact of the announcement on X Ltd's share price.



Cut Copy Paste Undo Redo B I U

Text can be **bold**, *italicised* or underlined.

By highlighting the text in the box where you type your answer, you can perform several different functions:

Cut: this will temporarily remove the highlighted text from the screen and store so that you can reinsert it into a new area of the box.

Copy: this will store the highlighted text without removing it from the screen, so that it can be reinserted to a new area of the box.

Paste: this will insert any text that has been cut or copied back into the box, starting at the position of the cursor.

Undo: this will undo the last action.

Redo: this will redo the last action.

Bold: this will toggle any highlighted text between a bold and unboldened state.

Italics: this will toggle any highlighted text between an italicized and non-italicized state.

Underline: this will toggle any highlighted text between an underlined and non-underlined state.

Email Response Question

Below is an example of the box where you will type your answer, formatted as an email. The functionality in these types of question are very similar to written response questions.

Write an email to Sarah Harris on the current recruitment strategy for XY.

To: Sarah Harris, sarah@xy.co.uk

Subject: Re: Recruitment

Date: 24th June 2015

Cut Copy Paste Undo Redo **B** *I* U

Practice typing and formatting text in the answer box above. You will notice if you hit return multiple times that a scroll bar will appear to the right of the box when you type. This will enable you to write as much as you need.

Reference Materials

Pre-seen

Tasks with Additional Information

Some tasks require you to view additional material in order to answer the question.

To view the additional information, you will need to click on the 'Pre-seen' or 'Reference Materials' buttons that will be available in the upper left corner of the screen.

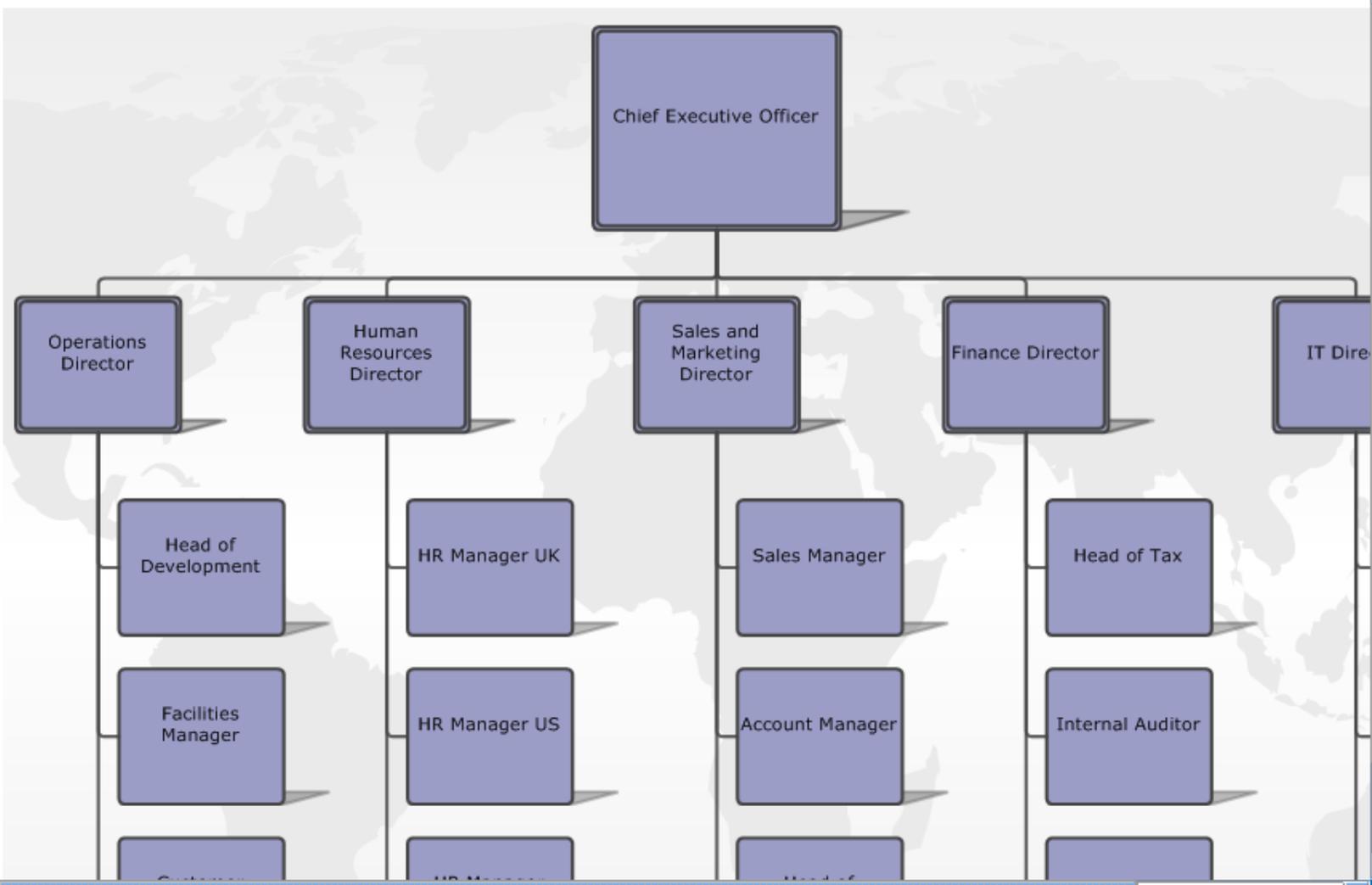
Once the button is clicked, the information linked to the question will be presented in a pop-up box.

Please note some screens may have more than one screen of additional information. To view multiple screens, click on the tabs at the top of the window.

To move the window around the screen, left click and hold down the mouse button on the bar at the top of the window.

To resize the window, left click and hold down the mouse button on the area in the lower right hand corner of the window.

It is not possible to copy and paste material from the pre-seen or the reference materials window into the answer box or scratch pad.



Close

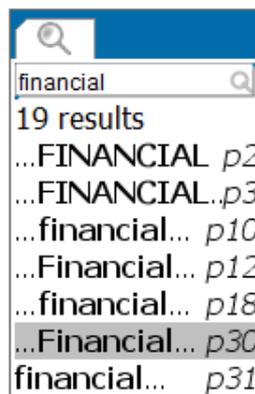
Pre-seen

Questions with PDF Information

Some questions provide additional information as a PDF document. The PDFs provided are searchable. Click on the 'Pre-seen' button in the top right corner of the screen to view a PDF.

To search for information, click in the search box in the upper left hand corner and type in your search term. Results will appear underneath.

In order to jump to the area in the PDF, click on one of the results that are returned. The information will be highlighted in the PDF document on the right hand side.



Pre-seen



Close

Scratch Pad

Your exam has a scratch pad available which can be accessed by selecting the **Scratch Pad** button in the top left hand corner of the screen.

Exam - Candidate Name

 Scratch Pad  Calculator

The scratch pad allows you to create notes. You can use this in addition to the erasable whiteboard you will be supplied in the test centre.

Unless you delete it, notes typed into the scratch pad are available throughout your exam however content within the scratch pad **is not retained when you end your exam** and marks will not be awarded for scratch pad content.

You can cut and paste content within the scratch pad and from the scratch pad into an answer box although this functionality is only available within the live exam, not within this tutorial.

Click on the **Scratch Pad** button on the left hand side of the toolbar at the top of the screen to load the scratch pad.

The scratch pad window can be moved around the screen by clicking on the scratch pad toolbar and moving it to your preferred position. It can also be resized using the arrow in the bottom right hand corner. To close the scratch pad select the **X** in the top right corner.

Scratch Pad

Your exam has a scratch pad available in the top right corner of the screen.

Scratch Pad [Close]

Cut Copy Paste Undo Redo

This is the scratch pad.

[Close]

corner of the screen.

The scratch pad allows you to create notes in the test centre.

in the test centre.

Unless you delete it, notes typed in the scratch pad **is not retained when you end your exam** and marks will be lost.

scratch pad **is not retained when**

You can cut and paste content within the live exam, not within this tutorial.

quality is only available within the

Click on the **Scratch Pad** button in the top right corner of the screen.

The scratch pad window can be moved to your preferred position. It can also be resized using the arrow in the bottom right corner.

preferred position. It can also be

Using the Calculator

Where it is provided, you can use the calculator at any point in the exam. To access this, click the **Calculator** button in the top left corner of the screen.

Depending on the exam you are taking, there are two possible modes of calculator available: Standard and Scientific. If your exam provides both, you can move between them by clicking on the **Modes** option from the calculator tool bar. You can move the calculator on screen by clicking and dragging the top bar on the calculator.

Use the calculator by clicking the on-screen buttons with your mouse or by using the numbers and letter keys on your keyboard. The **Enter** key on your keyboard will perform the calculation.

Familiarise yourself with the functions you might need in the exam. Practice using the calculator with the mouse and with your keyboard. Try out some simple calculations and some more complex ones.

Your calculations will be retained as you move forwards and backwards in the test. You can clear calculations by clicking the **Clear** button on the calculator screen.

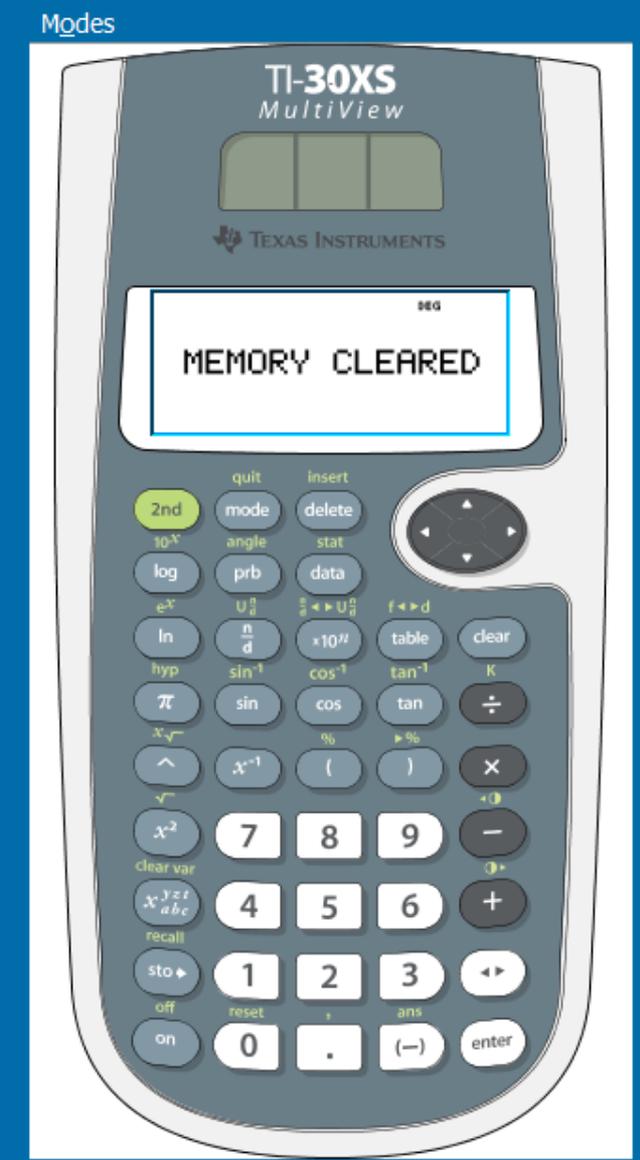
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Depending on the exam you are taking, there are
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 the top bar on the calculator.

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Using the Calculator

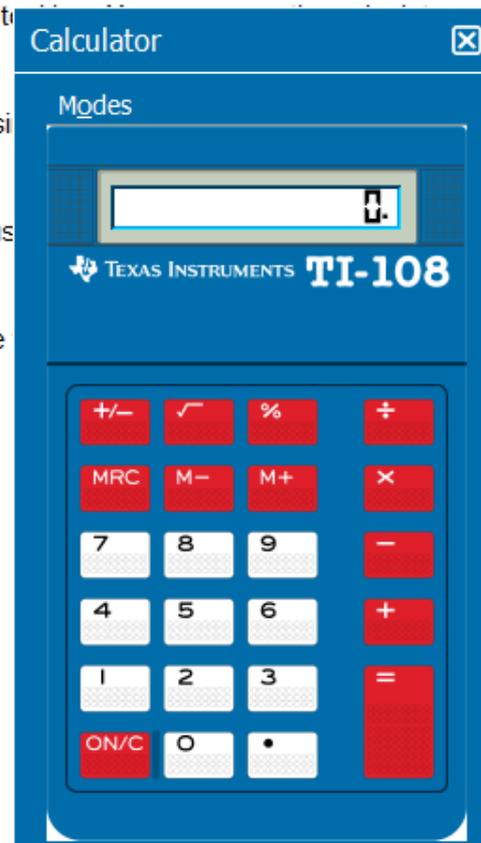
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Depending on the exam you are taking, there are two possible modes of calculator available: Standard and Scientific. If your exam provides both, you can move between them by clicking on the **Modes** option from the calculator toolbar. The calculator will be displayed on the screen by clicking and dragging the top bar on the calculator.

Use the calculator by clicking the on-screen buttons with your mouse or by using your keyboard. The **Enter** key on your keyboard will perform the calculation.

Familiarise yourself with the functions you might need in the exam. Practice using the calculator with your keyboard. Try out some simple calculations and some more complex ones.

Your calculations will be retained as you move forwards and backwards in the exam. Remember to click the **Clear** button on the calculator screen.



Tables and Formulae

Where relevant to your exam, you will have access to 'Normal Distribution', 'Cumulative Present Value' and/or 'Present Value' tables. They can be accessed by selecting the **Tables and Formulae** button located at the bottom left of the screen.

 Tables and Formulae

The tables will appear in a tabbed window. This can be moved around the screen by dragging the title bar if required and closed by clicking the **X** in the upper right hand corner of the window.

Help

Cumulative Present Value Present Value Normal Distribution

Cumulative present value of 1.00 unit of currency per annum, Receivable or Payable at the end of each year for n years $\frac{1-(1+r)^{-n}}{r}$

Periods (n)	Interest rates (r)									
	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
1	0.990	0.980	0.971	0.962	0.952	0.943	0.935	0.926	0.917	0.909
2	1.970	1.942	1.913	1.886	1.859	1.833	1.808	1.783	1.759	1.736
3	2.941	2.884	2.829	2.775	2.723	2.673	2.624	2.577	2.531	2.487
4	3.902	3.808	3.717	3.630	3.546	3.465	3.387	3.312	3.240	3.170
5	4.853	4.713	4.580	4.452	4.329	4.212	4.100	3.993	3.890	3.791
6	5.795	5.601	5.417	5.242	5.076	4.917	4.767	4.623	4.486	4.355
7	6.728	6.472	6.230	6.002	5.786	5.582	5.389	5.206	5.033	4.868
8	7.652	7.325	7.020	6.733	6.463	6.210	5.971	5.747	5.535	5.335
9	8.566	8.162	7.786	7.435	7.108	6.802	6.515	6.247	5.995	5.759
10	9.471	8.983	8.530	8.111	7.722	7.360	7.024	6.710	6.418	6.145
11	10.368	9.787	9.253	8.760	8.306	7.887	7.499	7.139	6.805	6.495
12	11.255	10.575	9.954	9.385	8.863	8.384	7.943	7.536	7.161	6.814
13	12.134	11.348	10.635	9.986	9.394	8.853	8.358	7.904	7.487	7.103
14	13.004	12.106	11.296	10.563	9.899	9.295	8.745	8.244	7.786	7.367
15	13.865	12.849	11.938	11.118	10.380	9.712	9.108	8.559	8.061	7.606
16	14.718	13.578	12.561	11.652	10.838	10.106	9.447	8.851	8.313	7.824
17	15.562	14.292	13.166	12.166	11.274	10.477	9.763	9.122	8.544	8.022
18	16.398	14.992	13.754	12.659	11.690	10.828	10.059	9.372	8.756	8.201
19	17.226	15.679	14.324	13.134	12.085	11.158	10.336	9.604	8.950	8.365
20	18.046	16.351	14.878	13.590	12.462	11.470	10.594	9.818	9.129	8.514

Periods (n)	Interest rates (r)									
	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%
1	0.901	0.893	0.885	0.877	0.870	0.862	0.855	0.847	0.840	0.833
2	1.713	1.690	1.668	1.647	1.626	1.605	1.585	1.566	1.547	1.528
3	2.444	2.402	2.361	2.322	2.283	2.246	2.210	2.174	2.140	2.106
4	3.102	3.037	2.974	2.914	2.855	2.798	2.743	2.690	2.639	2.589
5	3.696	3.605	3.517	3.433	3.352	3.274	3.199	3.127	3.058	2.991
6	4.231	4.111	3.998	3.889	3.784	3.685	3.589	3.498	3.410	3.326
7	4.712	4.564	4.423	4.288	4.160	4.039	3.922	3.812	3.706	3.605
8	5.146	4.968	4.799	4.639	4.487	4.344	4.207	4.078	3.954	3.837
9	5.537	5.328	5.132	4.946	4.772	4.607	4.451	4.303	4.163	4.031
10	5.889	5.650	5.426	5.216	5.019	4.833	4.659	4.494	4.339	4.192
11	6.207	5.938	5.687	5.453	5.234	5.029	4.836	4.656	4.486	4.327
12	6.488	6.184	5.902	5.638	5.389	5.157	4.936	4.728	4.534	4.354

Close

Timing

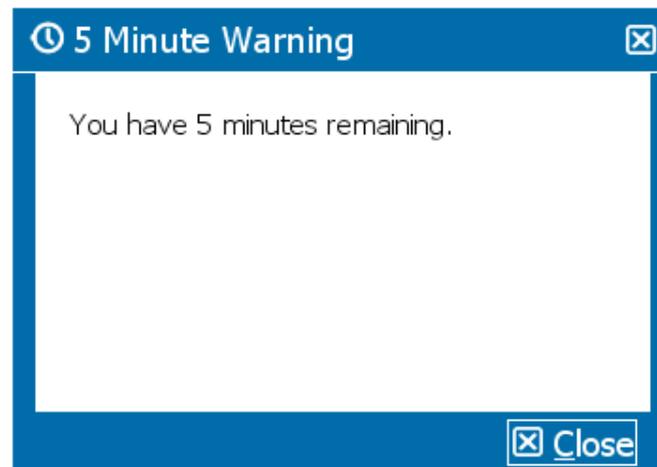
You can see how much time remains in each section of your exam in the top right hand corner. If required you can hide this timer by clicking on the clock symbol. You can see it again by clicking on the clock icon.



⌚ Time Remaining 58:41
☰ 14 of 16
👤 Elig for Review

Be aware that sections within the case study exams may have different time allocated to them. The timing will indicate how much time you have left for each section of the exam.

You will be given a 5 minute warning when you have 5 minutes remaining in each section.



⌚ 5 Minute Warning

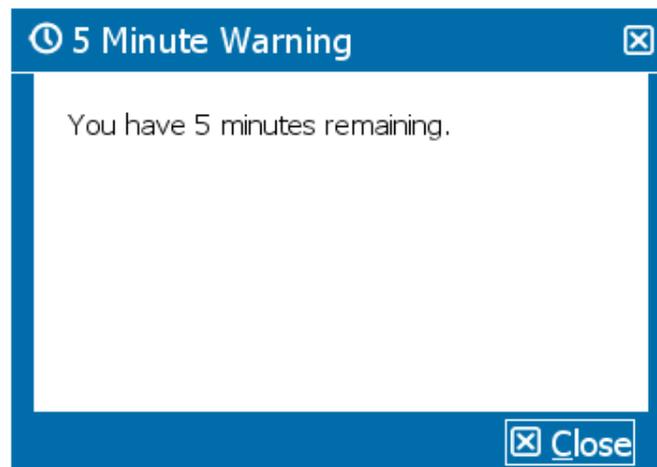
You have 5 minutes remaining.

☒ Close

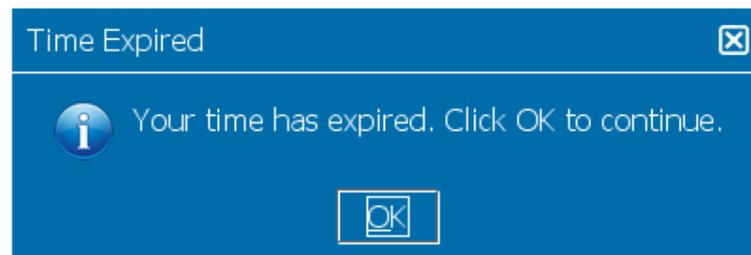
If you run out of time on the section, you will receive the following message:

Be aware that sections within the case study exams may have different time allocated to them. The timing will indicate how much time you have left for each section of the exam.

You will be given a 5 minute warning when you have 5 minutes remaining in each section.



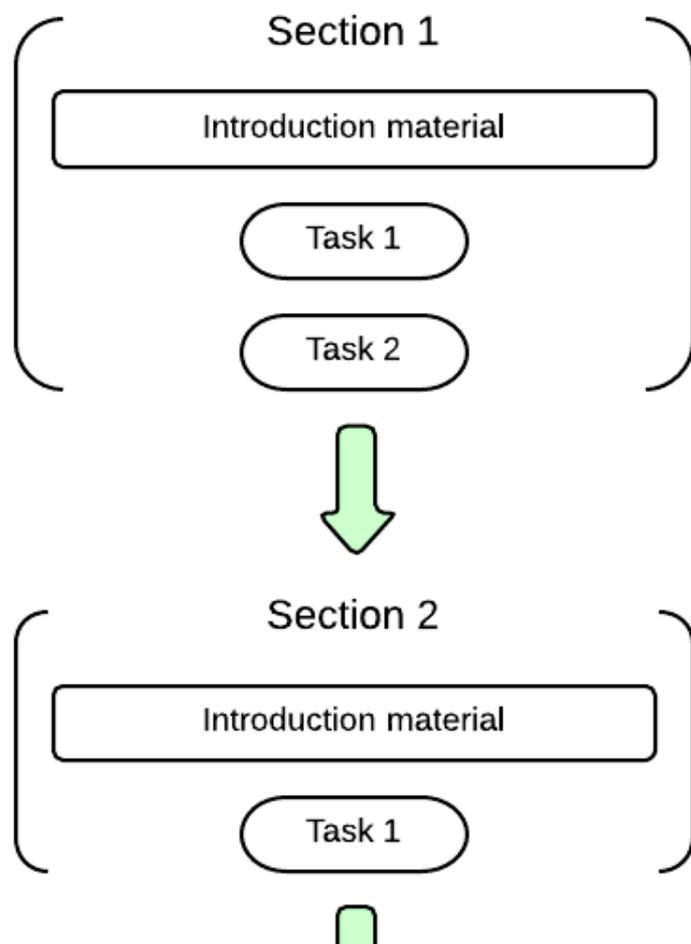
If you run out of time on the section, you will receive the following message:



If you run out of time on the section you will NOT be able to review your work and you will be moved on automatically to the next section of the exam. It is therefore very important that you monitor the time closely by regularly checking it in the top right hand corner of the screen.

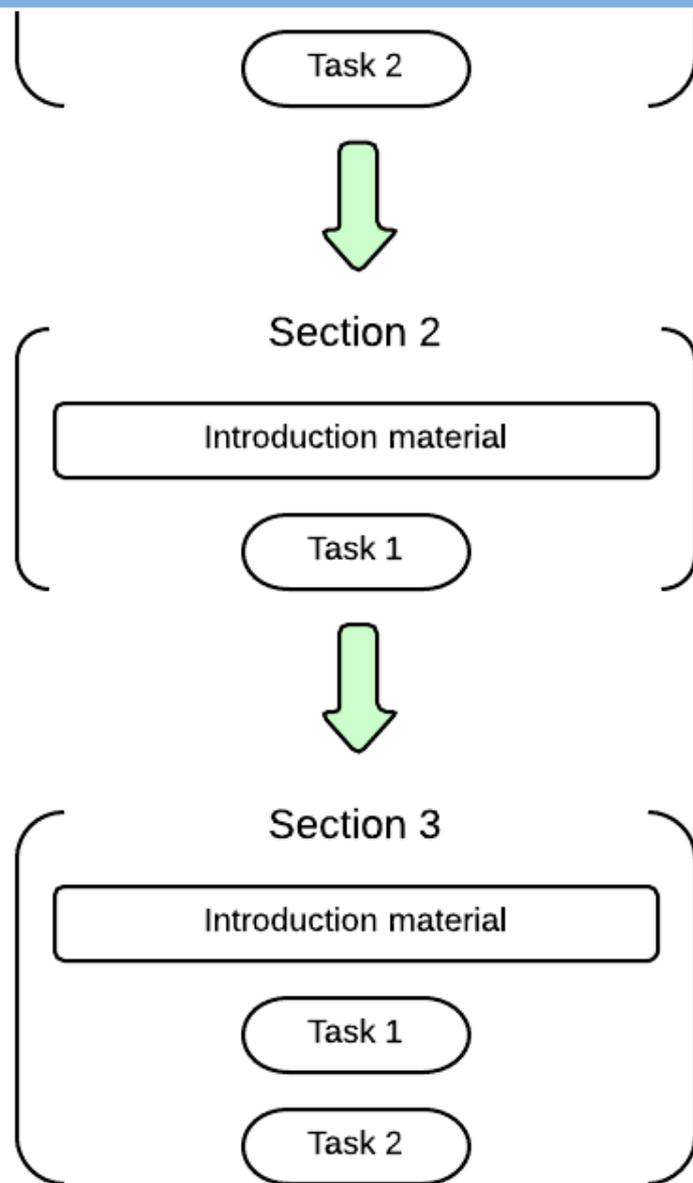
Case Study Introduction

The case study exams are made up of a number of components. The image below shows an example of a case study exam, the structure may vary a little.



Here is some information about the structure of the case study exam as illustrated on the left:

- The case study exam are made up of a number of sections
- Each section is made up of introductory material to help you develop your response
- Introductory material may be in the form of, for example, a newspaper article, meeting minutes, email
- You will then be given a task or a number of tasks
- Each section may have one or more tasks in it
- The task may take the form of, for example, writing a report, writing an email, creating a briefing note
- As you leave each section you will be given a warning message
- The warning message will show that you are leaving the section and give you the opportunity to change your mind
- Once you have left the section you will NOT be able to return to it



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- The warning message will show that you are leaving the section and give you the opportunity to change your mind
- Once you have left the section you will NOT be able to return to it
- At the end of the exam you will NOT be able to review your responses
- Ensure that you are happy with your response to each task before moving on in the test.

Case Study Introduction

This screen marks the end of Section One. Once you have selected Next you will NOT be able to return to this section. The following screens will enable you to practice responding to tasks.

Written Response Question

You will now be presented with three questions to simulate the case study exam.

The first two screens exist in one section where you have two tasks to complete. Once you have completed these two tasks if you move to the next section you will receive a warning message. Once you have moved on you will not be able to return to the first two tasks.

Prepare notes for your meeting with the Finance Director.

Cut Copy Paste Undo Redo **B** *I* U

Email Response Question

Respond to Emily Walker on the recent press reports about industrial relations in WFY.

To: Emily Walker, e.walker@wfy.com

Subject: Re: Recruitment

Date: 28th June 2015

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Email Response Question

Respond to Emily Walker on the recent press reports about industrial relations in WFY.

To: Emily Walker, e.walker@wfy.com

Subject: Re: Recruitment

Date: 28th June 2015

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End Section 



You have chosen to end the current section, but have 2 incomplete questions. If you click Yes, you will NOT be able to return to this section.

Are you sure you want to end this section?

Yes

No

Email Response Question

Respond to Emily Walker on the recent press reports about industrial relations in WFY.

To: Emily Walker, e.walker@wfy.com

Subject: Re: Recruitment

Date: 28th June 2015

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End Section Confirmation ✕



Please confirm that you want to end this section. If you click Yes, you will NOT be able to return to this section and answer the 2 questions you have not completed.

Are you sure you want to end this section?

Yes

No

Written Response Question

You have now moved to another section. You cannot go back and see your previous responses.

Describe the impact of the announcement on X Ltd's share price.

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Written Response Question

You have now moved to another section. You cannot go back and see your previous responses.

Describe the impact of the announcement on X Ltd's share price.

Cut Copy Paste Undo Redo **B** *I* U

End Section ✕



You have chosen to end the current section, but have 1 incomplete question. If you click Yes, you will NOT be able to return to this section.

Are you sure you want to end this section?

Yes

No

Case Study Exit

This is the final screen in the case study tutorial. Once you select Next you will have finished the exam. You will not be given the opportunity to go back and review your exam. Thank you for taking this tutorial.

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Management Accountants

End of Tutorial

Thank you for completing this tutorial. You can access this tutorial as many times as you like.

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