

Permitted text for use during:

KPA Level 6 Diploma in Professional Accountancy (RQF) exam

KPA have provided a list of permitted text (hard copy only) that candidates are permitted to take with them when taking their professional level exam.

Permitted texts are classified as follows:

- Permitted only the book stated in the table on page 2
- Open book permitted and recommend text stated in the table on page 2

The table below shows which exams have permitted text and which do not:

Professional Level exam	
Audit and Assurance	Permitted text
Financial Accounting and Reporting	Permitted text
Tax Compliance	Permitted text
Business Planning: Taxation	Open book exam
Business Strategy and Technology	No textbook allowed
Financial Management	No textbook allowed

Use off permitted text

Centre invigilators will check to ensure that candidates only have copies of permitted text and will check both permitted and recommended textbooks to ensure that they are annotated ONLY to the extent of underlining, side-lining, highlighting and drawing arrows, and further guidance is shown below:

You can:



- Underline text
- Side line a section of text
- Use arrows to point to text
- Highlight key words or a sentence
- Use Tabs to highlight text, as these are not seen when the book is closed

You cannot:



- Add handwritten notes
- Write your name
- Write notes against highlighted text
- write notes on a tab
- Write notes alongside text with which is side lined

List of permitted and recommended text

Exam name	Permitted textbooks
Audit and Assurance	Auditing Standards 2020 – standards examinable in 2020 Examinations. <i>(published by Croner-i – ISBN978-1-78887-292-8) £47.50</i>
Financial Accounting and Reporting - IFRS	IFRS® Standards - For accounting periods beginning on 1 January 2019, excluding changes not yet required. <i>(Published by IASB – ISBN 978-1-911629-04-7 - Set of three volumes: Part A, Part B and Part C sold together as one set.) £79.00</i>
Tax Compliance	Hardman's Tax Rates and Tables 2019/2020 Edition 2 <i>(published by Croner-i - ISBN 978-1-78887-291-1) £23.00</i>
Business Strategy and Technology	No permitted texts
Financial Management	No permitted texts
Business Planning: Taxation	As an open book exam, students may take any hard copy materials in to this exam that they wish, subject to practical space restrictions. Students sitting the Business Planning: Taxation exam in 2020 are advised to refer to the following edition of Hardman’s Tax Rates and Tables: Hardman's Tax Rates and Tables 2019/2020 Edition 2 <i>(published by Croner-i - ISBN 978-1-78887-291-1) £23.00</i>

Permitted text should be used to reinforce learning, don't expect to be able to look up answers as these are skills based exams.