



S O C P A

الهيئة السعودية  
للمراجعين والمحاسبين

# General Guidelines

## for SOCPA Fellowship Exam Preparation

Saudi Organization for Chartered  
and Professional Accountants  
(SOCPA)

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

# **First: Preparation for the Exam**

To maximize the effectiveness of the preparation for the Fellowship Exam, we have prepared these instructions to assist applicants in addressing critical aspects related to the exam, including:

### **1- General Instructions:**

#### **Applicants for the exam shall:**

**1.1** Develop a comprehensive strategy well in advance of beginning the exam preparation program. This strategy shall include a rigorous study plan for all modules, detailing time schedules and the resources the applicant needs to secure for their studies.

**1.2** Acquire a sufficient understanding of both the theoretical and practical aspects of each exam module. Practice with examples of exercises and questions similar to those found in the Fellowship Exam, and answer them while studying each module.

**1.3** Assess comprehension and retention of exam topics, and practice answering both multiple-choice and essay questions under conditions simulating the actual exam environment.

**1.4** Regularly evaluate preparation progress for the exam and maintain a checklist of items that require attention and completion.

**1.5** Identify the requirements and procedures of the exam by contacting SOCPA and obtaining all necessary up-to-date information.

**1.6** Make all necessary practical arrangements for taking the exam well in advance, obtain SOCPA's approval to sit for the exam, and book accommodation if the exam is held in a city other than the place of residence.

**1.7** Utilize time effectively, dedicating as much time as possible to studying. This is a crucial aspect that applicants must be aware of when preparing for the exam. Therefore, the applicants have to plan their time in advance to ensure sufficient time for studying.

## 2- Psychological Readiness:

A sense of assurance and peace of mind will significantly contribute to your performance during the exam, helping you achieve your desired results. Therefore, psychological readiness is essential when preparing for the exam. The points outlined below represent vital considerations that are expected to foster psychological comfort and thus provide the best opportunities for passing the exam.

### 2.1 Familiarity with Exam Modules:

You have to take your exam preparation seriously by thoroughly and deeply studying all exam modules. To achieve this, you can benefit from the training courses offered by SOCPA or the training packages used in these courses. However, applicants are expected to actively seek out details on modules where they feel a need for further mastery by referring to books, other references, professional publications and other related materials. They must also stay updated on all resources, scientific developments, professional standards, and anything relevant to the exam modules. This aspect requires sufficient attention from the start of your study and throughout all stages; it must not be left to the last few days before the exam. It is well-established that appropriate psychological readiness, characterized by self-confidence and reassurance, increases when you are confident in your comprehensive and in-depth knowledge of the modules you intend to be tested on.

### 2.2 Adopting an Appropriate Exam-Taking Approach:

You have to adopt an effective exam-taking approach to help you pass the exam. Section Three (Taking the Exam) provides important instructions on this topic. Note that writing your answer shall be the final step. Applicants must realize the importance of investing a reasonable portion of their time in strengthening their ability to choose the appropriate method for answering questions and must practice it repeatedly. This will enhance psychological readiness and help achieve greater calmness and mental stability, which will enable them to perform effectively in the exam.

### **2.3 Avoiding Causes of Exam Failure:**

The Fellowship Exam represents a crucial stage in professional qualification, and therefore, appropriate effort is expected to achieve success. To do so, you must identify and strengthen any areas in which you feel weak before taking the exam by practicing questions similar to those in the Fellowship Exam. This will enable you to avoid the reasons for past failures and analyze the factors that may prevent you from reaching correct answers during preparation. Examples of reasons for failing the exam include:

- a. Misunderstanding the question.**
- b. Failure to understand the question requirements.**
- c. Insufficient knowledge of exam topics.**
- d. Not following an appropriate method for managing exam time and progressing through questions.**
- e. Inaccuracy in performing financial operations, including calculation errors, incorrect accounting entries, etc.**
- f. Rushing to answer.**
- g. Failing to review answers before submitting the answer sheet.**

The reasons listed above are interconnected. When you misunderstand the question and its requirements, you will not find the correct answer. Therefore, to enhance psychological readiness, you must acknowledge all these reasons along with others and address them by studying and practicing how to avoid them during exam preparation. This will significantly boost your confidence in your readiness for the exam.

## **Second: Taking the Exam**

Applicants must prepare themselves adequately to understand questions and to reach the correct answers. To achieve this, it is essential to follow an appropriate approach that helps manage time during the exam and select the best possible answers within the allotted time. The following guidelines may help achieve this, though some may be unnecessary, and other procedures might be more effective for solving problems. Regardless of the situation, you must allocate sufficient time to develop an effective approach for answering exam questions, including:

### **1- Essay Questions:**

- 1.1** Take a quick look at all questions to get a general idea of their content; this usually allows your subconscious mind to begin organizing the answer.
- 1.2** Identify the time allotted for each part of the question, and always remember that the score of each question is proportionate to its allotted time.
- 1.3** Compare question numbers and check consecutive numbers of question pages to ensure completeness and that no pages are stuck together, etc.
- 1.4** Read the question carefully and focus on the requirements. While reading the question, try to link the problem to relevant professional principles, terms, or theories. Taking useful notes usually helps organize the answer and provides confidence and reassurance to the applicant.
- 1.5** Identify the main elements of the answer and structure the required tables or statements (e.g., trial balance, statement of financial position, etc.) Before you start writing your answer, determine exactly what you intend to do and its importance in reaching the correct answers.
- 1.6** Begin by answering the questions you find easier, noting the start time and the allotted duration. Your goal shall be to save time from the duration allocated for these questions to utilize it for questions you are unsure about.

**1.7** Answer questions on the designated answer sheets. If you need additional sheets, request them from the exam supervisor. Start answering each essay question at the top of a new page. If you do not complete the answer on that page, write the following phrase at the bottom: 'Answer to Question No. ... continues on page No. Once an answer is complete, write the following phrase after the end of the answer: 'Answer to Question No. concluded on this page'.

**1.8** Support your answers with clear and well-titled calculations whenever necessary, so that the relevant question and the figures you used to reach your final answer can be easily identified.

**1.9** Write legibly, keep your work neat and organized, and leave sufficient space between lines for adding any information you may deem important later.

**1.10** Always remember that the examiner assumes you have no prior knowledge of the question's topics (they cannot read your mind). Therefore, you have to convince them of your knowledge of the subject matter by presenting facts and information concisely and comprehensively. Do not omit anything you consider obvious.

**1.11** The answer must be confined to the topics related to the question and its allotted time. Remember that spending more time than allocated to any question or providing an irrelevant answer will result in losing points that could be gained from another question.

**1.12** Continuously compare your performance with the remaining time. Do not spend more than the suggested maximum time on any problem until you have answered all questions and have time remaining.

**1.13** You may feel unprepared to answer certain questions, but you have to accept the challenge and attempt to answer them, regardless of how difficult it may seem at first. Give it your best effort; you may be on the right track without realizing it. To achieve this, ask yourself how generally accepted accounting principles apply to similar cases, reflect on other exam questions, and look for any connections between them.

**1.14** When there are alternative methods to solve a problem, indicate to the examiner any assumptions you made and why. If time is insufficient to solve a problem, write a brief note describing what you would have done if you had more time.

**1.15** You may complete the exam before the allotted time, feeling confident in the correctness and completeness of your answers. However, do not rush; use the remaining time to review your answers.

**1.16** Remember that legible, well-organized answers written in correct language reflect a good professional appearance.

## **2-Multiple-Choice Questions (MCQs):**

**1.1** Read the questions carefully in sequence. Consider what is required and focus on the important and necessary data for each requirement. While reading the question, try to link the problem to relevant professional principles, terms, or theories. Taking useful notes usually helps organize the answer and provides confidence and reassurance to the applicant.

**2.2** If there is a set of data that serves as the basis for two or more MCQs, it is advisable to read the requirements of each of these questions before beginning to answer the first.

**2.3** Read the questions carefully in order, not as you may initially perceive them. You may encounter a question that looks familiar but differs in content and requirements. Do not rely on a previously known answer for a similar-looking question. Also, question phrasing can sometimes be misleading, leading to incorrect reading or misinterpretation.

**2.4** If a question is long, difficult, or requires too much time to answer, leave it and proceed to complete the rest of the questions, returning later to the questions you skipped or need further review.

**2.5** Determine the correct answer before looking at the multiple choices provided. Then, read the choices and select the correct answer. If you cannot identify it, choose what you believe is the best answer.

**2.6** If the answer requires calculations, you have to perform them and show your calculations and logic in the margins of the answer sheet. If you cannot reach any of the given choices within the allotted time, choose what you believe is the best answer.

**2.7** Do not change your initial answer unless you are absolutely certain to do so, as your subconscious often guides you to the correct answer.

**2.8** Do not leave any question unanswered, even if you have to guess, as points are not deducted for incorrect answers.

**2.9** If your exam is paper-based, answer the MCQs on the designated answer sheet. Use an HB pencil to shade the chosen answer for each question, ensuring the question number matches the answer number. (See attached form.)

### 3- Other Instructions to Observe While Taking the Exam:

**1.1** Write your applicant number in the designated space on each answer sheet before starting to answer. Any error in this may lead to your answer sheet not being graded.

**3.2** Do not bring any aids into the examination room. Pens, erasers, and calculators will be provided.

**3.3** Mobile phones and any other devices must be placed in the designated area within the examination room, either turned off or set to silent mode. It is strictly prohibited for any applicant to keep a mobile phone, even if it is turned off. The answer sheet of anyone who violates this rule will be withdrawn.

**3.4** If your exam is paper-based, personally submit your answer sheet and question paper to an exam supervisor upon completion or immediately when requested by the supervision team at the end of the exam time. Ensure your name is recorded in the dedicated register.

**3.5** Anyone attempting to cheat during the exam in any form, such as exchanging information with other examinees and/or consulting books or notes, shall be subject to penalties, including immediate disqualification from the exam.

## **Third: Exam Procedures and Requirements**

**1. Applicants for the exam shall:**

**1.1** Complete the application form via the e-services and submit it at least one month before the exam date.

**1.2** Attach a copy of the university degree and academic transcript (accounting specialization or any other specialization, provided that the applicant's academic transcript includes 21 credit hours in accounting).

**1.3** Present a copy of their ID card or a copy of their residence ID and passport for first-time applicants.

**1.4** Attach a color personal photo via the e-services.

**1.5** Pay the exam fees within the invoice validity period via the e-services; otherwise, the application will be canceled.

**2. The first-time exam fee is SAR 1,000, plus a fee of SAR 300 per module. The retake fee is SAR 500, plus a fee of SAR 300 per module. Applicants may register for a single module.**

**3. Exam postponement is allowed for two consecutive sessions only, provided that SOCPA is notified of the postponement via the e-services at least two weeks before the exam date. In case of non-postponement and the applicant's absence from the exam, the fees will not be refunded.**

**4. SOCPA provides the necessary exam tools such as calculators and pens.**

## **Fourth: Controls for Exam Score Review**

Those wishing to request a score review for their Fellowship Exam results shall observe the following:

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1. from the official results announcement date, and send it from the same email address registered in the e-services.
2. Pay the score review fee of SAR 2,000 per module.
3. The applicant is not allowed to attend the score review process.
4. The applicant will be informed of the review result by a letter from SOCPA's CEO. The result shall be considered final and will be submitted to the Board if it leads to the applicant obtaining the Fellowship.
5. If the review confirms that the applicant has passed the module, the score review fee will be refunded.



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From 8 am to 3 pm

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