

List of Verbs for CAB I and II

This is a list of intended learning outcomes and action verbs that appear in the syllabus and in the requirement for questions at these levels.

It is important that questions are answered according to the definition of the verb.

Intended Learning Outcome	Action Verbs	Examiner's expectation	Example
Level 1 – Knowledge Recall data or previous learned information	State	to express the particulars of something especially in words	State the objectives of taxation.
	List	a simple series of words or numerals	List areas of management.
	Identify	to recognise, establish or select after consideration	Identify the amount owing or owed by each of the parties to the other parties in a joint venture.
	Describe	to represent or give a detailed account of the term or issue in words	Describe the functions of management.
	Define	to discover and set forth the meaning of	Define “allocation of costs”.
	Name	a word or phrase that constitutes the distinctive designation of a person or thing	Name components of information systems.
	Find	to come upon by searching or effort	Find the best approach available to the company to overcome the problem.
	Categorise	place into a defined class or division	Categorise application software and system software.

	Outline	To give main points and essential supplementary material, omitting minor details and presents information in a systematic arrangement or classification	Outline the main determinants of demand and supply elasticity.
Level 2 – Comprehension Understand the meaning	Comment	an observation or remark expressing an opinion or attitude	Comment on the basis of dividend declared.
	Draw	to produce a likeness or representation of by making lines on a surface	Draw a production probability curve.
	Plot	a graphic representation (as a chart)	Plot fluctuation of expenses against revenue in last 10 years.
	Illustrate	use an example or diagram to explain and make clear	Illustrate the relationship between cost , volume and profit.
	Interpret	present in understandable terms	Interpret the results of regression analysis.
	Relate	to show or establish logical or causal connection between	Relate the reward system and productivity of the workforce.
Level 3 – Application Use a concept in a new situation	Calculate	to determine by mathematical processes	Calculate the value of stock using three different methods.
	Compare	to examine the character or qualities of especially in order to discover similarities or differences	Compare absorption cost with marginal cost.

	Discuss	Investigate or examine by arguments or debate giving reasons for and against.	Discuss the impact of fluctuations in exchange rate on national economy.
	Draft	A preliminary sketch, outline, or version	Draft a memo.
	Apply	Use a theoretical concept or a principle and relate it to the case, facts, or to the information provided	Apply the data given into a linear programming model.
	Perform	to carry into effect; fulfil, to execute or do something	Perform a SWOT analysis.
Level 4 – Analyse Examine each part of the issue in detail and interpret it in terms of its effects.	Explain	to give the reason for or cause of	Explain the importance of planning as a primary function of management process.
	Derive	to take, receive, or obtain especially from a specified source	Derive the optimum product mix from the LP graph developed.
	Advise	to give (someone) a recommendation about what should be done or chosen	Advise the management on investment in Colombo stock exchange.
	Select	from a number or group by fitness or preference	Select an application software to match the functions of the given organization.
Level 5 – Evaluate Make judgments about the value of ideas or materials	Estimate	to judge tentatively or approximately the value, worth, or significance of	Estimate the total overhead cost of the proposed project..
	Evaluate	to determine the significance, worth, or condition of usually by careful appraisal and study	Evaluate the capital budgeting procedures that were actually used by your firm.

	Recommend	Propose a course of action	Recommend substantive audit procedures to be followed in verifying debtor balance.
	Solve	Find an answer to	Solve simple (two variable) linear programming problems graphically and algebraically.
Level 6 –Create Build a structure or pattern from diverse elements	Write	to compose and communicate	Write a report on financial performance for the financial year 2012.
	Prepare	to work out the details of : plan in advance	Prepare a balance sheet for the financial year 2012.