

LIST OF ACTION VERBS FOR STRATEGIC LEVEL 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 or Action Verb	Verbs	Definition	Example
Level 1 – Knowledge Recall data or previous learned information	State	to express the particulars of especially in words	State the objectives of taxation
	Describe	to represent or give an account of in words	Describe how accounting transactions affect the items in the accounting equation
	Find	to come upon by searching or effort	Find the best approach available to the company to overcome the problem.
	Recognize	to perceive to be something or someone previously known	Recognize the dividends declared in last financial year
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 up a balance sheet from information given in a trial balance
	Interpret	present in understandable terms	Interpret accounts using different ratios
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
	Discuss	to present in detail for examination or consideration	Discuss some of the major benefits to be gained from budgeting
	Compute	to determine especially by mathematical means	From the given particulars compute the divisible profit of the partnership.
	Construct	to make or form by combining or arranging parts or elements	Construct a balance sheet for the given data.

	Apply	to have relevance or a valid connection	Apply the relevant accounting standards to prepare the income statement
Level 4 – Analyse Separates material or concept sin to components so that its organizational structure may be understood	Explain	to give the reason for or cause of	Explain the meanings of the term purchase and sales as used in accounting
	Advise	to give (someone) a recommendation about what should be done or chosen	Advise clients in the choice of entity to utilize for any given business venture
	Determine	to settle or decide by choice of alternatives or possibilities	Determine how accounting transactions affect accounting equations
	Reflect	to think quietly and calmly and to express a thought or opinion resulting from it	Reflect the impact on financial assets arising from applications of IFRS
	Examine	to inquire into carefully	Examine the ways in which the company could improve the performance of its workers
	Analyse	to study or determine the nature and relationship of the parts	Analyse the transactions which are different from one another
	Differentiate	constitute a difference that distinguishes	Differentiate between audits and reviews
Level 5 – Evaluate Make judgments about the value of ideas or materials	Estimate	to judge tentatively or approximately the value, worth, or significance of	If a lorry was bought for Rs. 3500000/= in 2005, estimate its cost now using the reducing balance method.
	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	to present as worthy of acceptance or trial	Recommend changes resulting from 50% increase in sales.
	Justify	to prove or show to be just, right, or reasonable	Justify your answer and show your calculations.

	Categorize	to put into a category: classify	Categorize the following projects in terms of whether they are strategic, systems of operational.
	Conclude	to reach as a logically necessary end by reasoning	Conclude your internal audit report with responses obtained for debtors and creditors minus balances from the CFO
	Prove	to establish the existence, truth, or validity of	Prove the following statement. "Two intersecting straight line demand curves have different elasticity"
	Verify	to establish the truth, accuracy, or reality of	Verify the accuracy of a financial statement
	Reconcile	to check (a financial account) against another for accuracy	Reconcile the variable costing and absorption costing
Level 6 -Create Build a structure or pattern from diverse elements	Write	to compose and communicate	Write a report for the financial year 2012
	Prepare	to work out the details of : plan in advance	Prepare an appropriate account for 2012
	Propose	to form or put forward a plan or intention	Propose short term financial strategies for the new year to reduce the current loss up to 50%
	Formulate	to put into a systematized statement or expression	Formulate a plan to increase productivity

