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The materials on this page appear as when the exams were set and have not been updated to reflect any changes in legislation or regulations, or changes to the program or structure of the exams and the types of questions. For this reason, past exams should always be used in conjunction with sample exams – they are published after any changes to the exam format and will always show the most up-to-date exam format in both the CBE and paper versions. How to get the best out of past exams The best time to use past exams is after studying the full program and are ready for some practical examination questions. Past reviews are an important part of your review strategy but, as mentioned above, sample review is also a key resource. It provides a clear picture of how the exams will be evaluated and how the exam is structured – as well as the likely style and range of questions you can see in the actual exam. You should also use previous exams in conjunction with the Exam Team's guidelines, including Reviewer Reports and Guidance Articles. In addition, updated versions of the questions and solutions, adapted to the new exam structure, can be obtained by purchasing a review question and a response bank from ACCA's Approved Content Providers. When are the previous exams published? A combined sample of structured response questions will be published twice a year. Note that objective test questions are not published. Exam sessionPublication date March and JuneJuly September and DecemberJanuary A full exam is published after every change to the exam format. Since a new examination format was introduced in September 2016 with the introduction of the EPC, the Cbe and paper exams have been published in full for this session. All the questions and solutions of the exams are Copyright of Acca and can be used only for the use in class and for students in preparation for their Accade exams. 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