



# International Certificate in Financial English

## *Handbook for teachers*

# ICFE content and overview

Part/timing	Content	Test focus
<b>1</b> <b>READING</b>  1 hour 15 minutes	<b>Part 1</b> Multiple-choice cloze, with an emphasis on lexis. <b>Part 2</b> Open cloze, with an emphasis on structure. <b>Part 3</b> Word formation, with an emphasis on lexis. <b>Part 4</b> A text preceded by multiple-matching questions. <b>Part 5</b> A text from which sentences have been removed and placed in jumbled order after the text. <b>Part 6</b> A text followed by four-option multiple-choice questions.	Candidates are expected to be able to apply their knowledge of the language system to complete tasks based on finance and accounting-related texts; read and understand finance and accounting-related texts and demonstrate a variety of reading skills including skimming, scanning, deduction of meaning from context, and selection of relevant information to complete tasks.
<b>2</b> <b>WRITING</b>  1 hour 15 minutes	<b>Part 1</b> One question requiring the production of a letter. <b>Part 2</b> One question requiring the production of a short report.	Candidates are expected to be able to complete writing tasks covering a range of finance and accounting-related topics, in response to the stimuli provided and for a given purpose and target reader.
<b>3</b> <b>LISTENING</b>  40 minutes (approx)	<b>Part 1</b> Three short unrelated extracts from monologues or exchanges between interacting speakers, each followed by two three-option multiple-choice questions. <b>Part 2</b> A text involving interacting speakers, followed by three-option multiple-choice questions. <b>Part 3</b> A sentence completion task based on a monologue. <b>Part 4</b> Five short related extracts from monologues followed by two multiple-matching tasks.	Candidates are expected to be able to understand a variety of listening texts, showing understanding of gist, detail and the attitude of the speaker. They must also be able to identify and interpret the context. Texts take the form of recordings of discussions, meetings, interviews, announcements, broadcasts, etc in the context of finance and accounting.
<b>4</b> <b>SPEAKING</b>  16 minutes	<b>Part 1</b> The candidates are asked to talk about themselves by responding to the interlocutor's questions. <b>Part 2</b> Each candidate in turn is given a choice of two topics with accompanying written prompts. They select one of the topics and give a short presentation for about one minute. The second candidate responds as instructed. <b>Part 3</b> The candidates talk together, working towards a negotiated completion of a task. <b>Part 4</b> The interlocutor leads a discussion with the two candidates.	Candidates are expected to be able to perform a variety of spoken tasks on finance and accounting-related topics. They must be able to demonstrate a range of oral skills: interactional, social, transactional, negotiation and collaboration.

# Preface

## High-level language qualification for finance and accounting professionals

The Cambridge ESOL International Certificate in Financial English (ICFE) is an examination set at Levels B2 and C1 of the Common European Framework of Reference for Languages and assesses language skills in the context of finance and accounting. B2 is equivalent in level to the Cambridge First Certificate in English and C1 is equivalent to the Certificate in Advanced English. Examinations at the C1 level may be used as proof of the level of language necessary to work in an international finance and accounting context or to follow a course of study related to finance and accountancy at university level.

## Internationally recognised

ICFE is a Cambridge ESOL examination, produced and assessed by University of Cambridge Examinations, in collaboration with ACCA (the Association of Chartered Certified Accountants) – the largest and fastest-growing international accountancy body.

Cambridge ESOL examinations and ACCA qualifications are recognised throughout the world.

This handbook is for anyone who is preparing candidates for ICFE.

The introduction gives an overview of ICFE and its place within the Cambridge ESOL range of examinations. This is followed by a focus on each paper and includes information on content, advice on preparation and sample examination papers.

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# Introduction to Cambridge ESOL

## ■ University of Cambridge ESOL Examinations

University of Cambridge ESOL Examinations (Cambridge ESOL) provides an extensive range of examinations, certificates and diplomas for learners and teachers of English, with a tradition of language assessment dating back to 1913. Cambridge ESOL is a part of the Cambridge Assessment group, which is a department of the University of Cambridge and one of the world's largest educational assessment agencies.\*

Cambridge ESOL examinations are designed for anyone whose first language is not English. They are suitable for learners of all nationalities, whatever their first language and cultural background, and there are examinations suitable for learners of almost any age. The range of Cambridge ESOL examinations includes specialist examinations in Business English and English for Academic Purposes, as well as examinations for young learners and a suite of certificates and diplomas for language teachers.

The examinations cover all four language skills – reading, writing, listening and speaking. They include a range of tasks which assess candidates' ability to use English, so that in preparing for the examinations, candidates develop the skills they need to make practical use of the language in a variety of contexts. Above all, what the Cambridge ESOL examinations assess is the ability to communicate effectively in English.

Cambridge ESOL is committed to providing examinations of the highest possible quality. This commitment is underpinned by an extensive programme of research and evaluation, and by continuous monitoring of the marking and grading of all Cambridge ESOL examinations. Of particular importance is the rigorous set of procedures which are used in the production and pretesting of question papers.

## ■ The Common European Framework of Reference for Languages (CEFR)

Cambridge ESOL exams are linked to the *Common European Framework of Reference for Languages: Learning, teaching, assessment*, published by the Council of Europe (2001). In fact, they are the only certificated exams referred to in the Framework document as specifically linked to it by a long-term research project.

Qualifications are plotted against six clearly defined levels. This makes it easy for anyone involved in language teaching and testing (learners, teachers, teacher trainers, etc.) to see the level of different qualifications. It also means that employers and educational institutions can easily compare qualifications and see how they relate to exams they already know in their own country.

\*Cambridge Assessment is the operating name for the University of Cambridge Local Examinations Syndicate (UCLES).

Council of Europe Common European Framework of Reference Levels	
C2	Mastery
C1*	Effective Operational Proficiency
B2*	Vantage
B1	Threshold
A2	Waystage
A1	Breakthrough

\*The ICFE examination covers both Levels B2 and C1

## ■ The Association of Language Testers in Europe (ALTE)

Cambridge ESOL is a member of the Association of Language Testers in Europe (ALTE), which was formed in 1990. The members are all providers of language examinations and certificates from countries within Europe.

The principal objectives of ALTE are as follows:

- to promote the transnational recognition of certification, especially in Europe
- to establish common standards for all stages of the language testing process, i.e. test development, question and materials writing, test administration, marking and grading, reporting of test results, test analysis and reporting of findings
- to collaborate on joint projects and in the exchange of ideas and know-how.

Cambridge ESOL examinations fulfil the requirements of the Code of Practice established by ALTE. This Code of Practice focuses on the responsibilities of both examination providers and examination users and covers four main areas:

- developing examinations
- interpreting examination results
- striving for fairness
- informing examination takers.

For more information on ALTE please visit [www.ALTE.org](http://www.ALTE.org)

## ■ Key features of Cambridge ESOL examinations

Cambridge ESOL undertakes:

- to assess language skills at a range of levels, each of them having a clearly defined relevance to the needs of language learners
- to assess skills which are directly relevant to the range of uses for which learners will need the language they

have learned, and which cover the four language skills – reading, writing, listening and speaking – as well as knowledge of language structure and use

- to provide accurate and consistent assessment of each language skill at the appropriate level
- to relate the examinations to the teaching curriculum in such a way that they encourage positive learning experiences, and to seek to achieve a positive impact wherever possible
- to endeavour to be fair to all candidates, whatever their national, ethnic and linguistic background, gender or disability.

Cambridge ESOL examinations are designed around four essential qualities: validity, reliability, impact and practicality. Validity is normally taken to be the extent to which a test can be shown to produce scores which are an accurate reflection of the candidate's true level of language skills. Reliability concerns the extent to which test results are stable, consistent and accurate, and therefore the extent to which they can be depended on for making decisions about the candidate. Impact concerns the effects, beneficial or otherwise, which an examination has on the candidates and other users, whether these are educational, social, economic or political, or various combinations of these. Practicality can be defined as the extent to which an examination is practicable in terms of the resources needed to produce and administer it. All these factors underpin the development and production of Cambridge ESOL examinations.

# Introduction to ICFE

## ■ The aims of ICFE

- to assess candidates' ability to operate in English in an international finance and accounting environment
- to allow candidates to demonstrate to employers their ability to communicate in English with clients and colleagues in the context of finance and accounting
- to allow candidates to demonstrate to educational and training institutions their ability to follow a course of study in finance and accountancy where a significant portion of the instruction is in English
- to have a positive and beneficial impact on the content and delivery of English language training courses for finance and accounting professionals
- to provide an examination to do this which is fair to all candidates and which is delivered to international standards
- to allow test users to compare candidates' results with other qualifications which are linked to the Common European Framework of Reference.

## ■ The content of ICFE

ICFE comprises four papers: the Test of Reading; the Test of Writing; the Test of Listening and the Test of Speaking. Each test is based on realistic texts, tasks and topics similar to those finance and accounting professionals would expect to encounter in their daily working lives.

The examination texts and topics are set in the context of finance and accountancy. The following list is an illustration of some of the topic areas featured in ICFE:

- Financial Reporting
- Company Financial Strategy
- Risk Assessment and Analysis
- Auditing
- Ethics and Professionalism
- Accounting Software Packages
- Assets and Company Valuations
- Budgetary Processes
- Corporate Governance
- Cost and Management Accounting
- Environmental and Sustainability Issues.
- Mergers and Acquisitions
- Taxation (non-jurisdiction specific)
- Raising Capital
- Insurance
- Banking
- Investment Banking
- Professional Practice
- The Stock Market

- Foreign Exchange and Currency
- Debt-Recovery and Credit Policy
- Bankruptcy and Insolvency
- Forensic Accounting
- Economic Conditions and Forecasts
- Pricing and Purchasing

*Please note: this list is not exhaustive and is reviewed at regular intervals to ensure ICFE is up to date and continues to meet the needs of its target users.*

## ■ The level of ICFE

ICFE assesses English language ability used in the context of finance and accounting at Council of Europe 'Vantage' Level (B2) and Council of Europe 'Effective Operational Proficiency' Level (C1) for general language proficiency.

### *The ALTE 'Can Do' Project*

The Association of Language Testers in Europe (ALTE) has developed a framework which covers six levels of language proficiency aligned to the Council of Europe Common European Framework. Long-term research carried out by ALTE has shown what language learners can typically do at each level. The table below and on page 5 gives some examples of typical ability in the work domain in each of the skill areas at ICFE B2 and C1 levels.

## ■ Varieties of English

Candidates' responses to tasks in ICFE are acceptable in varieties of English which would enable candidates to function in the widest range of international contexts. Candidates are expected to use a particular variety with some degree of consistency in areas such as spelling, and not for example, switch from using a British spelling of a word to an American spelling of the same word in the same written response to a given task.

ICFE texts are based on authentic source material from English-speaking countries.

## ■ ICFE candidature

ICFE is suitable for students of finance and accountancy and practising accountants and finance professionals.

This includes students who are:

- seeking employment in a finance and accounting context, e.g. accounting firms, company departments, and government agencies
- intending to study finance or accountancy where the course includes significant English language content, either in their own country or abroad
- seeking certification to demonstrate their English language proficiency.

## 'Can Do' summary

### Typical candidates at C1 level

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#### Listening and Speaking

- CAN follow discussion with only occasional need for clarification.
- CAN deal with unpredictable questions.
- CAN argue their case effectively and specify needs precisely.
- CAN engage in an extended conversation with colleagues and clients on matters within their authority/competence.

#### Reading and Writing

- CAN understand the general meaning of more complex reports.
  - CAN, within a reasonably short time, understand most reports that they are likely to come across.
  - CAN, given enough time, write a report that communicates the desired message.
  - CAN write most correspondence he/she is likely to be required to do.
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### Typical candidates at B2 level

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#### Listening and Speaking

- CAN ask for factual information and understand the answer.
- CAN ask questions, for example for clarification, while following a lecture, talk or presentation.
- CAN express own opinion, and present arguments to a limited extent.
- CAN give a simple, prepared presentation on a familiar topic.

#### Reading and Writing

- CAN understand the general meaning of non-routine correspondence.
  - CAN understand the general meaning of a report even if the topic is not predictable.
  - CAN write a simple report of a factual nature and begin to evaluate, advise, etc.
  - CAN write non-routine correspondence where this is restricted to matters of fact.
- 

It includes practising accountants and finance professionals who are:

- seeking new employment in an international context
- seeking promotion within their own organisations
- learning English as part of a training programme
- seeking certification to demonstrate their English language proficiency in a finance or accounting context.

To pass ICFE, candidates need a level of English of at least B2 on the Council of Europe's Common European Framework of Reference for Languages.

ICFE candidates are expected to be familiar with some finance and accountancy concepts and terminology.

#### ■ ICFE administration

ICFE is held each year in May and November in centres worldwide. Candidates must enter through an authorised centre. A list of centres is available online at [www.CambridgeESOL.org](http://www.CambridgeESOL.org)

#### ■ Grading and results

Each paper is weighted to a total of 50 marks. The total mark for the four ICFE papers is, therefore, 200, after weighting.

Results are reported as three passing grades (C1 Pass with Merit, C1 Pass and B2 Pass) and two failing grades (Narrow Fail and Fail). The percentage of marks needed to achieve each grade may vary slightly from session to session depending on the precise difficulty of the individual papers which make up the particular examination. A candidate's overall ICFE grade is based on the total score gained by the candidate in all four papers. It is not necessary to achieve a particular level in all four components in order to pass the examination, as the final mark on which the grade is awarded is based on the aggregate score of all of the test components. Candidates who perform poorly on one component can compensate by performing well on the other components.

The overall grade boundaries are set according to the following information:

- statistics on the overall candidate performance
- statistics on individual items, for those parts of the examination for which this is appropriate (Reading and Listening)

- advice from senior marking personnel, based on the performance of candidates and recommendations of examiners, where this is relevant (Writing and Speaking)
- information on the candidature
- comparison with statistics from previous years' examination performance and candidature, once these are available.

Statements of Results are sent out to all candidates and include a graphical display of the candidate's performance in each paper. These are shown against the scale Exceptional – Good – Borderline – Weak, and indicate the candidate's relative performance in each paper.

### ■ Notification of results

Statements of Results are issued through centres approximately six weeks after the examination has been taken. Certificates are issued about four weeks after the issue of Statements of Results. Enquiries about results may be made through Local Secretaries within a month of the issue of Statements of Results.

### ■ Special Circumstances

Special Circumstances covers three main areas: Special Arrangements, Special Consideration and Malpractice.

- *Special Arrangements:*  
These are available for candidates with a permanent or long-term disability, such as a visual or hearing difficulty, or a temporary difficulty such as a broken hand, or ear infection affecting a candidate's ability to hear clearly. They may include extra time, separate accommodation or equipment, Braille transcription, etc. Consult the Cambridge ESOL Local Secretary in your area for more details.
- *Special Consideration:*  
Cambridge ESOL will give special consideration to candidates affected by adverse circumstances immediately before or during an examination. Special consideration can be given where an application is sent through the centre and is made within ten working days of the examination date. Examples of acceptable reasons for giving special consideration are in cases of illness or other unexpected events.
- *Malpractice:*  
Cambridge ESOL will consider cases where candidates are suspected of copying, collusion or breaking the examination regulations in some other way. Results may be withheld because further investigation is needed or because of infringement of regulations. Centres are notified if a candidate's results have been investigated.

## ICFE support

### ■ Past papers and examination reports

Cambridge ESOL publishes past examination papers, which can be used for practice, and examination reports, which provide a general view of how candidates performed overall and on each paper and offer guidance on the preparation of candidates. Details of how you can order past papers and examination reports, and a downloadable order form, can be obtained at [www.CambridgeESOL.org/support](http://www.CambridgeESOL.org/support)

ICFE past examination papers will be available in due course. The sample question papers included in this handbook have been produced to reflect the format of the examination. However, candidates are strongly advised not to concentrate unduly on working through practice tests and examinations as this will not by itself make them more proficient in the different skills.

### ■ Online support

Cambridge ESOL provides an online resource for teachers, designed to help them understand ICFE better and to prepare candidates more effectively.

The Teaching Resources website can be found at [www.CambridgeESOL.org/teaching resources](http://www.CambridgeESOL.org/teaching_resources) or via [www.FinancialEnglishTest.org](http://www.FinancialEnglishTest.org)

### ■ Seminars for teachers

Cambridge ESOL offers seminars designed to introduce teachers, administrators, school directors, etc. to ICFE. Contact your nearest centre for information. To find your nearest centre, please visit [www.CambridgeESOL.org](http://www.CambridgeESOL.org)

### ■ Further information

Copies of the regulations and details of entry procedure, current fees and further information about this and other Cambridge examinations can be obtained from the Cambridge ESOL centre in your area, or from the address on the back cover of this handbook.

# 1 TEST OF READING

## GENERAL DESCRIPTION

<b>Paper format</b>	The paper consists of a range of finance-related texts and accompanying tasks. A text may consist of several short pieces.
<b>Timing</b>	1 hour 15 minutes.
<b>No. of parts</b>	There are six parts. Parts 1 to 3 test candidates' knowledge and control of the language system. Parts 4 to 6 test candidates' understanding of the meaning of written English at word, phrase, sentence and paragraph level.
<b>No. of questions</b>	54.
<b>Task types</b>	Multiple-choice cloze, open cloze, word formation, multiple-matching, gapped text and four-option multiple-choice.
<b>Task focuses</b>	These include semantic precision, grammatical and lexico-grammatical knowledge, affixation and compounds, awareness of text structure, and understanding gist, detail, opinion and implication.
<b>Text types</b>	These include extracts from finance and accounting textbooks and reference books, articles from finance and accounting journals, extracts from company reports and correspondence.
<b>Length of texts</b>	The texts contain approximately 2,500 words in total.
<b>Answer format</b>	Candidates indicate answers by shading a box or writing a word on a machine-readable Answer Sheet.
<b>Marks</b>	Questions 1–36 carry one mark. Questions 37–54 carry two marks.

## STRUCTURE AND TASKS

### PART 1

<b>Task type and focus</b>	Multiple-choice cloze. Lexical (e.g. semantic precision, collocations, fixed phrases and linking words/phrases).
<b>Format</b>	Two modified cloze texts each containing six gaps and followed by six four-option multiple-choice items.
<b>No. of Qs</b>	12.

### PART 2

<b>Task type and focus</b>	Open cloze. Grammatical and lexico-grammatical.
<b>Format</b>	A modified cloze text containing twelve gaps.
<b>No. of Qs</b>	12.

### PART 3

<b>Task type and focus</b>	Word formation. Lexical (affixation and compounding).
<b>Format</b>	Two short texts, each containing six gaps. Candidates must form an appropriate word to complete each gap using the given base words.
<b>No. of Qs</b>	12.

### PART 4

<b>Task type and focus</b>	Multiple-matching. Reading for detail and gist.
<b>Format</b>	A single text divided into four sections, or four related short texts preceded by multiple-matching questions.
<b>No. of Qs</b>	6.

### PART 5

<b>Task type and focus</b>	Gapped text. Cohesion, coherence, text structure, global meaning.
<b>Format</b>	A text from which sentences have been removed and placed in jumbled order after the text. Candidates must decide from where in the text the sentences have been removed.
<b>No. of Qs</b>	6.

### PART 6

<b>Task type and focus</b>	Multiple-choice. Reading for detail, gist, opinion, implication and referencing.
<b>Format</b>	A text followed by four-option multiple-choice questions.
<b>No. of Qs</b>	6.

# The six parts of the Test of Reading

## ■ PART 1 – MULTIPLE-CHOICE CLOZE

*In this part, there is an emphasis on vocabulary and linking words/phrases.*



Sample task and marking key: pages 12, 13 and 18.



**Each correct answer in Part 1 receives 1 mark.**

Part 1 requires candidates to choose a word or phrase from a set of four (A, B, C, D) to fill a gap in a text. This involves choosing the answer which has the right meaning and fits both grammatically and within the text as a whole. This part of the paper tests knowledge of aspects of vocabulary, such as fixed phrases and collocations, shades of meaning, phrasal verbs and linkers. There are two short texts, each containing six items. The first text contains an example.

## ■ PART 2 – OPEN CLOZE

*In this part, there is an emphasis on structure.*



Sample task and marking key: pages 13 and 18.



**Each correct answer in Part 2 receives 1 mark.**

Part 2 is an open modified cloze task, consisting of a text with 12 gaps, plus one example. Candidates have to fill each gap in the text with one word only. This part focuses mainly on awareness and control of structural items such as conjunctions, prepositions, pronouns, auxiliaries, quantifiers, etc. Answers must be grammatically correct at phrase and sentence level, and also be appropriate to the meaning of the whole text. There may be more than one word which is acceptable for a gap, but candidates should supply one word only.

## ■ PART 3 – WORD FORMATION

*In this part, there is an emphasis on vocabulary.*



Sample task and marking key: pages 14 and 18.



**Each correct answer in Part 3 receives 1 mark.**

Part 3 is designed to test word formation through affixation and compounding. Candidates are required to supply an appropriate word, formed from a given base word, to fill a gap in a text. There are two short texts, each containing six items. The first text contains an example.

## ■ PART 4 – MULTIPLE-MATCHING

*This part tests the candidate's general understanding of a text and the ability to locate specific information within it.*



Sample task and marking key: pages 15 and 18.



**Each correct answer in Part 4 receives 2 marks.**

Part 4 requires candidates to scan a text which is divided into four sections, or four short texts. Candidates are required to match questions with the relevant information from the text. Some of the options will need to be used more than once.

The questions for the multiple-matching task appear before the text to replicate a real-world situation where candidates know their purpose in reading a text. There are six questions.

## ■ PART 5 – GAPPED TEXT

*This part tests the candidate's understanding of how texts are structured and the ability to follow the detailed meaning and argument of a text.*



Sample task and marking key: pages 16 and 18.



**Each correct answer in Part 5 receives 2 marks.**

Part 5 requires candidates to select the sentences which fit the gaps in a text. In each case only one answer is correct. The task consists of a single-page gapped text followed by the options, including one extra sentence which does not fit in any of the gaps.

Candidates need to read the gapped text first in order to gain an overall idea of the structure and the meaning of the text, and to note in particular the information and ideas that appear before and after each gap. They should then decide which sentence fits each gap. Each letter may be used once only and there is one sentence which will not be used at all. There are six questions.

## ■ PART 6 – MULTIPLE-CHOICE

*This part tests the candidate's detailed understanding of a text, including the opinions expressed in it.*



Sample task and marking key: pages 17 and 18.



**Each correct answer in Part 6 receives 2 marks.**

Part 6 consists of a single-page text followed by multiple-choice questions. Candidates need to read the text closely in order to distinguish between, for example, apparently similar viewpoints, outcomes, or reasons. The task may also contain a question focusing on the meaning of a particular word or phrase in the text, or on a reference word such as a pronoun.

The questions are presented in the same order as the information in the text, and can be answered correctly only by close reference to the text. Candidates should read each question very carefully, as well as the four possible answers. There are six questions.

## Preparation

### General

- Exposure to and engagement with a substantial range of written English is good preparation for the Reading paper. Students should be encouraged to read extensively in class and outside the classroom. Classroom reading can include a range of reading texts from authentic sources such as finance textbooks, journals, web pages and, if possible, examples of company reports and correspondence. Students should be encouraged to interact fully with each text by focusing on pre-reading questions. These stimulate interest in the topic dealt with by the text and train students in prediction techniques. The internet provides access to news and articles from the financial press of various English-speaking countries, as well as access to company websites which often include annual company reports.
- Regular and effective use of a monolingual English dictionary is important, not only to clarify the meaning of new words but also to extend knowledge of collocations and fixed phrases. However, students should also be aware of alternative techniques for coping with unfamiliar vocabulary, such as contextual clues.
- It is important that students are familiar with the standard format of the Reading paper, the instructions on the front page of the question paper, and the rubrics for each part of the test. They should also be familiar with the technique of indicating their answers on the separate Answer Sheet, so that they can do this quickly and accurately. They will need to be shown how to do this and to practise doing it in a timed exercise. They need to think about the relative merits of transferring their answers on to the Answer Sheet at the end of each task or waiting until they have completed the whole paper. If they find it difficult to complete the six parts in the time allowed, it may be wiser to transfer answers after each part. Answers must be marked by filling in lozenges on the Answer Sheet in pencil.
- When students are familiar with the different task types, it is a good idea for them to consider which part(s) take them longer to complete. Following this, they should think of possible timings for each task. Students may prefer to attempt tasks which they find easier first. Students need to take into account that each of the six parts is worth an equal number of marks.
- Students should check the spelling of their answers to Parts 2 and 3, as incorrect spelling is penalised. They also need to write clearly and in capital letters.

### By part

#### ■ PART 1

- Students should be encouraged to read extensively from appropriate sources in order to build up a wide vocabulary. In doing so, they should pay attention to the shades of meaning differentiating sets of similar words, collocation and complementation.
- Any vocabulary-building activity working with lexis relevant to financial English is likely to be useful in preparing for this task.
- Students should be encouraged to spend time practising linking words and phrases (which will also benefit their writing skills).
- Students are advised to consider all the options carefully before deciding on their answer. Several of the options may appear possible, but only one will be semantically and grammatically correct in that particular context.

#### ■ PART 2

- Some gaps can be filled by referring just to the immediate phrase or sentence, but others will require understanding of the paragraph or whole text. Where relevant, students should be encouraged to try to circle the word or words in the text that determine the answer.
- The kinds of words which are gapped may sometimes correspond to the kinds of errors that students make, so discussion of their writing may be useful.
- Students should keep in mind that only one word is required for each answer. Answers of more than one word will be marked wrong.
- Students should be reminded to use the context to help them identify the missing part of speech, e.g. conjunction, preposition, pronoun, auxiliary, quantifier, etc.

#### ■ PART 3

- Students need to understand the context of each gap in the text to decide which part of speech (noun, verb, adjective or adverb) is required.
- Sometimes a plural form or a specific part of a verb will be required.
- Sometimes a negative prefix will be required. There is often at least one word requiring a prefix (e.g. un-, im-, ir-, dis-, etc.) in a Part 3 task, so students should be aware of these forms.
- Students should keep in mind that sometimes a compound is tested. They may, for example, be required to produce 'countersign' from 'sign' or 'blacklist' from 'list'. As a general rule, the part which conveys most meaning in the context is the word which is supplied.

#### ■ PART 4

- Students should be encouraged to highlight key words in the question, to help focus their reading.
- Students should be discouraged from selecting an answer solely on the basis of matching a word in the question with a word in the text, as careful reading is required to ensure an accurate match in terms of meaning.
- Students will benefit from practice in paraphrasing, as the wording of questions is likely to differ from that of the text.

#### ■ PART 5

- Students should be encouraged to read the text as a whole, and not to focus on each gap separately. They need to understand that an idea of the structure and the development of the theme of the text is necessary before starting to do the task. Students frequently make the wrong choices by selecting options which fit the text before the gap, and neglecting to check that the text after the gap follows on coherently.
- Part 5 requires an overt focus on cohesion and coherence to which some students may not be accustomed; students need plenty of practice in recognising a wide range of linguistic devices which mark the logical and cohesive development of a text, e.g. words and phrases indicating time; cause and effect; contrasting arguments; pronouns; repetition and use of verb tenses.
- Students should be alerted to the dangers of simply matching options and sections of the text containing the same words. The task is designed to test understanding of the development of ideas, opinions and events rather than the superficial recognition of individual words.
- It is useful for students to reassemble texts that have been cut up, discussing why sentences do or do not fit together. They may also benefit from altering the cohesion of texts to make sentences fit together or prevent them from doing so.
- The cut and paste function of word processing packages can be exploited in preparing for this task.

#### ■ PART 6

- Students should read the whole text before considering the multiple-choice questions. As three of the four options are incorrect, there is little point in trying to absorb them all before tackling the text. Instead, students should be trained to check each option in turn against the evidence of the text.
- Students should be encouraged to read each question itself very carefully, as well as the four options. In the case of items which take the form of an incomplete sentence, the completed sentence created by matching it to an option must match what is written in the text, and not just the option itself.
- As in the other parts of the test, it is important that students avoid simply matching words in the text with words in the question or option. Careful study of the questions and text is very important.

- When working through the sample task it may be useful if students try to answer the question in their own words and then check their formulation against the options, rather than reading the options first. It may also be useful to ask students to underline the part of the text where they found the answer and then justify it to the rest of the class, and even to identify the information that the distractors are based on.

# ICFE Test of Reading

## 2006 Sample Paper

Candidate Name \_\_\_\_\_

Centre Number Candidate Number 

UNIVERSITY OF CAMBRIDGE ESOL EXAMINATIONS  
 English for Speakers of Other Languages  
**INTERNATIONAL CERTIFICATE IN FINANCIAL ENGLISH D020/1**  
 Test of Reading  
**SAMPLE PAPER 2006** Morning 1 hour 15 minutes

Additional materials:  
 Answer sheet

**TIME** 1 hour 15 minutes

**INSTRUCTIONS TO CANDIDATES**

Do not open this question paper until you are told to do so.

Write your name, Centre number and candidate number in the spaces at the top of this page and on the separate answer sheet if they are not already printed.

There are fifty-four questions in this paper.

Read the instructions carefully.

Answer **all** questions.

Write your answers on the separate answer sheet. Use a soft pencil.

You may write on the question paper, but you must transfer your answers to the separate answer sheet **within the time limit**.

At the end of the examination, hand in both the question paper and the answer sheet.

**INFORMATION FOR CANDIDATES**

Questions **1 – 36** carry one mark.

Questions **37 – 54** carry two marks.

---

This question paper consists of 12 printed pages and 4 blank pages.

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Turn over ▶

# ICFE Test of Reading

## Part 1A (Questions 1–6)

Part 1A

Questions 1 – 6

Read the following extract from an article about accounting ratios. Choose the best word to fill each gap from A, B, C or D below. For each question 1 – 6, mark one letter (A, B, C or D) on your answer sheet. There is an example at the beginning (0).

### FINANCIAL STATEMENTS AND PROFITABILITY RATIOS

The financial statements of a business provide important information for people outside the business who do not (0) ..... access to the internal accounts. For example, existing and (1) ..... shareholders can see how much profit a business made, the value of its assets and the level of cash (2) ..... . Although these figures are useful, they do not mean a great deal by themselves. In order to (3) ..... any real sense of the figures in the final accounts, they need to be properly analysed using accounting ratios and then (4) ..... with either the previous year's ratios or against averages for the industry.

The profitability of a company is important and a key (5) ..... of its success. In the profit and loss account the figures shown for gross profit and net profit mean very little by themselves. However, by (6) ..... them as a percentage of sales they become much more useful. The figures can then be evaluated against those of previous years, or with those of similar companies.

Example:

0 A hold B have C grant D keep

0	A	B	C	D
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- |   |   |                |   |            |   |            |   |             |
|---|---|----------------|---|------------|---|------------|---|-------------|
| 1 | A | eventual       | B | promising  | C | aspiring   | D | potential   |
| 2 | A | reserves       | B | stocks     | C | quantities | D | stores      |
| 3 | A | reach          | B | find       | C | take       | D | make        |
| 4 | A | differentiated | B | opposed    | C | compared   | D | balanced    |
| 5 | A | measure        | B | evidence   | C | mark       | D | proof       |
| 6 | A | indicating     | B | expressing | C | outlining  | D | pronouncing |

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Part 2

Questions 13 – 24

Read the following extract from an article about evaluating company performance. Think of the best word to fill each gap. For each question 13 – 24, write one word in CAPITAL LETTERS on your answer sheet. There is an example at the beginning (0).

Example:

0 T H E R E

EVALUATING COMPANY PERFORMANCE

It is clear that (0) ..... is a need for companies in both the public and private sectors to develop appropriate performance measures. Setting performance targets and then evaluating achievements against these targets should provide a basis (13) ..... improved management. It is important that these measures are not concerned simply (14) ..... financial issues.

However, many difficulties will confront anyone (15) ..... is tasked with developing a system aimed (16) ..... setting up such targets. For example, the way in (17) ..... objectives are set can present serious problems. In many cases, objectives are (18) ..... vaguely drafted that useful performance measures can rarely (19) ..... developed. Also, there is the difficulty of measuring quality, where the danger is that quantity rather (20) ..... quality is emphasised, because, in almost (21) ..... cases, quantity is easier to evaluate. Therefore, we get a somewhat distorted picture (22) ..... easily measurable aspects of performance take precedence over those that are more difficult to measure.

(23) ..... the importance of evaluating performance is recognised, the difficulties involved should not be overlooked. An awareness of these difficulties and an understanding of their possible impact should, however, lead (24) ..... the development of more effective and better balanced systems.

Part 1B

Questions 7 – 12

Read the following article about the use of graphs in annual reports. Choose the best word to fill each gap from A, B, C or D below. For each question 7 – 12, mark one letter (A, B, C or D) on your answer sheet.

GRAPHS IN ANNUAL REPORTS

Increasing attention is being paid to the visual (7) ..... of corporate annual reports – the charts, photographs and graphs. Academics and practitioners alike (8) ..... the immense power of good visuals in the communication process – a well-designed graph is worth a thousand words.

The existence of graphs of key financial (9) ..... in corporate annual reports is a critical element of communication with stakeholders, especially non-experts. But graphs are not formally audited and there is the potential for graphs to be (10) ..... so that they give too positive a picture of a company's fortunes.

A recent study has provided evidence that those responsible for annual reports consciously or unconsciously do indeed select graphical designs that tend to convey a more favourable impression than is (11) ..... We, therefore, urge those who prepare reports to pay close attention to the basic principles of graph design and to seek clarity of meaning, before users lose (12) ..... in the graphs displayed.

- 7 A components B factors C constituents D facets
- 8 A conclude B distinguish C declare D appreciate
- 9 A transformations B variables C permutations D varieties
- 10 A manipulated B influenced C controlled D operated
- 11 A entitled B rated C warranted D earned
- 12 A assurance B confidence C belief D conviction

# ICFE Test of Reading

## Parts 3A (Questions 25–30) and 3B (Questions 31–36)

### Part 3A

#### Questions 25 – 30

Read the following introduction to a book about international standards of accounting. Use the words in the box to the right of the text to form one word that fits in the same numbered gap in the text. For each question 25 – 30, write the new word in CAPITAL LETTERS on your answer sheet. There is an example at the beginning (0).

Example:

0 D E V E L O P M E N T

#### IMPLEMENTING INTERNATIONAL STANDARDS

A financial reporting system supported by strong governance, high-quality standards and sound regulatory frameworks is key to economic (0) ..... Indeed, high quality standards of financial reporting, auditing and ethics underpin the trust that investors place in financial and non-financial information and, thus, play an integral role in a country's economic growth and financial (25) .....

As the forces of (26) ..... prompt more and more countries to open their doors to foreign investment, and as business (27) ..... across borders becomes common, both the public and private sectors are (28) ..... recognising the benefits of having a widely understood financial framework supported by strong, globally accepted auditing standards.

The benefits of a global financial reporting framework are numerous and include: greater comparability of financial information for investors; greater (29) ..... on the part of investors to invest across borders; lower cost of capital; greater (30) ..... in the allocation of resources; and higher economic growth.

- 0 DEVELOP
- 25 STABLE
- 26 GLOBAL
- 27 EXPAND
- 28 INCREASE
- 29 WILLING
- 30 EFFICIENT

### Part 3B

#### Questions 31 – 36

Read the following extract from a website about the future of accountancy. Use the words in the box to the right of the text to form one word that fits in the same numbered gap in the text. For each question 31 – 36, write the new word in CAPITAL LETTERS on your answer sheet.

#### THE FUTURE FOR ACCOUNTANCY

The profession's future is certain to be more structured, ever more governed by global standards and under more scrutiny from a (31) ..... of national and international bodies. Therefore accountants, particularly those working in small and medium practices, must change their mindset. They must start leading change; embrace (32) .....; continuously improve their skills; invest in technology and demonstrate a fundamental (33) ..... to professional ethics.

Audit will be subjected to unprecedented scrutiny and auditors will have to expect to report on the (34) ..... of their judgement and their lack of bias. Auditors will have to expect that they will be reporting on an organisation's internal control (35) ....., but will also have to move rapidly to include detection of fraud as part of their audit report, otherwise markets will remain (36) ..... about the value of audit.

- 31 VARY
- 32 INNOVATE
- 33 COMMIT
- 34 DEPENDENT
- 35 PROCEED
- 36 SCEPTIC

# ICFE Test of Reading

## Part 4 (Questions 37–42)

Part 4

Questions 37 – 42

Read the questions below and the extract on the opposite page from an article discussing the value of an MBA qualification for accountants. Which section (A, B, C or D) does each question 37 – 42 refer to? For each question 37 – 42, mark one letter (A, B, C or D) on your answer sheet. You will need to use some of these letters more than once. There is an example at the beginning (0).

**Example:**

0 The type of work that people in accountancy undertake is changing.

0	A	B	C	D
	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- 37 Some people want to do an MBA because they do not already have a university degree.
- 38 An MBA can help people working in finance not to rely on purely numerical information.
- 39 People on an MBA course engage in practical as well as academic learning.
- 40 Possessing an MBA does not automatically lead to promotion.
- 41 An important part of doing an MBA is the contacts made on the course.
- 42 Where you take an MBA is of considerable importance.

8

### IS IT WORTH ACCOUNTANTS STUDYING FOR AN MBA?

- A** As a business qualification the MBA (Master of Business Administration) degree has immense appeal to accountants. It is a highly respected qualification that can open many doors to the employment market, which were previously firmly shut. In general, business schools aim to provide MBA programmes that offer students from all backgrounds a thorough knowledge of the mechanics of management theory, encompassing human resources, finance, operations management, marketing and information systems. Lectures are coupled with regular group discussions, case studies and simulations.
- B** Jane Baldwin, head of training with a large accountancy firm, is under no illusion that the market place for financial services is experiencing a period of transformation. 'No-one can stand still. As accountants, we've got to continue to develop our knowledge and skills. An MBA from any business school will equip graduates with a business element, a specialist element, and also help them to develop their interpersonal skills because the work that is done is not just as an individual but as a team as well,' says Baldwin. She also cites networking as a distinct advantage of an MBA programme.
- C** As managing director of an international recruitment consultancy for finance professionals, Graham Simpson, however, has reservations about the importance of an MBA in the employment market. 'A lot of accountants ask us whether they should study for an MBA,' he begins. 'I would say that a number of them want to go for an MBA to compensate for some inadequacy they perceive themselves as having in the employment market.' The inadequacy he is referring to is the lack of a graduate qualification. Simpson admits that an MBA does have some value, but argues that the status of the business school is much more likely to get you a job than the MBA itself.
- D** Someone who has recently completed an MBA is Michael Taylor, an international corporate tax specialist. Taylor chose to study for an MBA for the sake of his own personal development. Although he was recently made head of his department, he admits that, in his line of work, an MBA would not greatly enhance career progression. That said, he stresses that his studies enable him to empathise with his clients and offer a better service. 'I feel that taking an MBA prevents one from taking too narrow a view of one's professional duties. Having an MBA has allowed me to move away from just dealing with figures. If I use figures to back up what I say, then that's fine; but it doesn't matter if I don't as the qualitative issues may well be more important.'

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Turn over ▶

# ICFE Test of Reading

## Part 5 (Questions 43–48)

### Part 5

#### Questions 43 – 48

Read the following article on investigative due diligence and non-financial risk. Choose the best sentence from the opposite page to fill each of the gaps. For each gap 43 – 48, mark one letter (A – H) on your answer sheet. Do not use any letter more than once. There is one extra sentence which you do not need to use. There is an example at the beginning (0).

#### INVESTIGATIVE DUE DILIGENCE AND NON-FINANCIAL RISK

Recent public disclosures of corporate fraud, unexpected company failure and business malpractice and corruption among well-known multinational companies highlight the need for transparency and solid understanding of the major risk from 'off balance sheet' issues. (0) ..... This is especially true in areas where reliable, accurate business information is often unavailable and where a heavy reliance is placed on personal relationships and consequently on personal integrity. Managers are under considerable pressure to move to emerging markets and locations where core costs can apparently be reduced. But the evidence is that, in many such cases, key decisions are made based on incomplete or poor quality information, especially as regards people and politics.

When companies are considering a possible business partner, it is important that they know and understand the risks involved and how to eliminate, or at least minimise them. (43) ..... Its specific goals are to unmask misrepresentation, reveal the undisclosed, clarify who you are dealing with and assess associated political and security risks.

Common problems that companies face include being overcharged for raw materials, billing discrepancies, unauthorised disposal of materials, fraudulent staff welfare claims and dummy employees, high transaction costs and other corrupt practices. (44) ..... The key focus must be the people and entities involved in any potential transaction or joint venture: their background, reputation, track record and litigation history must be investigated. Today there are many new entrepreneurs who have excellent qualifications, skills and connections. (45) .....

Investigative due diligence involves the collection, collation and analysis of information from a wide variety of sources. (46) ..... This research should be supplemented by in-depth and discreet investigative field enquiries. The minimum that should be achieved through this is a thorough understanding of the actual corporate structure and the background and current activities of the professional management, key officers, shareholders and subsidiaries. Additionally, it will bring to light detailed information on the character, integrity and reputation of key individuals, as well as the company's reputation with associates in the same industry and its level of political support. (47) ..... Other undisclosed issues, such as the use of 'sweatshop' labour or significant environmental issues that could lead to future losses or difficulties with licensing or permits, should also emerge.

Often these enquiries provide a completely different perspective from their conventional counterpart. Off balance sheet risk is manageable if companies are willing to adopt a robust approach to due diligence. Negative findings need not be a deal killer. (48) ..... Due diligence is particularly cost-effective when undertaken early on in the deal-making process and not as an afterthought. It will identify issues to be addressed before committing to investing considerable financial expenditure and management resources.

Example:

0	A	B	C	D	E	F	G	H
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- A To do this, they cannot just rely on introductions and meetings with middlemen, there has to be a process of investigative due diligence.
- B Such information can offer opportunities for more favourable terms to be negotiated and contracts structured to mitigate the risks identified.
- C As a result of this, it should be possible to identify any liabilities which do not appear on the balance sheet.
- D To avoid pitfalls such as these, it is critical that companies examine more than spreadsheets and legal documents.
- E It fails in its aim to identify business and political risks that are not visible or obvious.
- F However, this is not true of all of them and the lesson from many financial disasters is that it is vital to know the genuine people in business.
- G It starts with extensive multilingual data mining of publicly available material – specialist trade publications, online resources, media, public records, and corporate filings.
- H Such high profile cases mean that investors worldwide are discovering the danger of relying solely on audit reports and certified statements in making investment decisions.

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Turn over ▶

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## Part 6

## Questions 49 – 54

Read the following extract from a text about budgeting and the questions on the opposite page. For each question 49 – 54, mark one letter (A, B, C or D) on your answer sheet for the answer you choose.

## COMPANY BUDGETS

Most senior executives know that the competitive battles ahead will involve not only ensuring that their company gets better at what it does, but is also different from others. To achieve this they need talented managers who can produce more imaginative strategies for growth and improvement, make faster decisions, be more flexible, be better prepared to anticipate threats and opportunities, and who can consistently improve quality and customer satisfaction. To this list you can add any number of other key competitive issues that are becoming more important as the service economy gathers speed.

But executives also know that none of these aspirations are attainable without changing the way the business is run. While most companies have tried to address these issues by reducing management layers and focusing on the customer, few have been successful. One of the reasons is the inability to shift the management philosophy from one of top-down control to bottom-up empowerment. It is because budgets are most commonly used by organisations to exercise control that they are at the centre of this thorny issue.

Budgets are, in effect, barriers to change and fail to do well what most managers think they do well – that is, provide order and control. They are barriers for many reasons. Firstly, they reinforce the command-and-control management model and thus undermine attempts at organisational change, such as delegation and empowerment. In addition, they tend to set a ceiling on growth potential and a floor for cost reductions, thus stifling real improvement breakthroughs. Strong brands, skilled people, excellent management processes, strong leadership, and loyal customers are assets that are outside the measurement orbit of the accounting system. Budgets are typically extrapolations of existing trends, with little attention being paid to anticipatory models. What is more, they act as barriers to exploiting co-operation across the business units.

If asked why we use budgets, most managers would probably answer, 'to set targets and control business operations'. But budgets evolved in the 1920s to help growing businesses manage their capital resources and plan their cash requirements. It was not until the 1960s that budgets were used to set targets, control operations and evaluate managerial performance. While planning remains an important part of the management process, it is widely believed that setting targets and controlling and evaluating performance using budgets is fundamentally flawed because it directs managerial behaviour towards achieving predetermined financial targets rather than harnessing the energy of people at all levels towards continuously improving competitive strategies and customer-oriented processes.

So, if existing budgeting systems have such crucial weaknesses, why do we still rely on them? In fact, accountants have tried to improve them. Zero-based budgeting and activity-based budgeting represent valiant efforts to update the process, but they tend to be complex project-driven approaches that fail to evolve into standard management practices. Basically, though, budgeting has not changed because it is a part of unchallenged tradition. Some companies are re-engineering their budgeting processes to make them faster and cheaper, but such an approach fails the test, as it leaves the behavioural weaknesses in place.

What does all this mean for the role of management accountants? Many accountants now accept that setting fixed financial targets and measuring performance against them makes little sense when the competitive environment is subject to continuous change. Plans and strategies need to unfold continuously as new knowledge emerges. Above all, management accountancy should be concerned with the future and ensuring that the right questions are asked and the right decisions are taken that add maximum long-term value. It is hard, though, to see how these changes can be managed successfully while leaving the current budgeting system in place.

49 To deal with the competition they are likely to meet in the future, companies should look for managers who will

- A recognise and reward talented people.
- B bring considerable experience to the job.
- C respond immediately to financial difficulties.
- D take a creative approach to developing the business.

50 According to the second paragraph, why have companies failed in their response to key competitive issues?

- A Authority for decision-making is too restricted.
- B Customer needs are not given sufficient priority.
- C There are too many layers of management.
- D Budgets are not adequately monitored.

51 One problem resulting from the way budgets are usually set is that

- A they give too optimistic a view of a company's growth potential.
- B they allow staff to avoid taking responsibility for their decisions.
- C they tend to produce too many targets for the workforce to meet.
- D they limit innovative behaviour because they focus on past experience.

52 According to the writer, changes in the use of budgets since the 1960s have prevented managers from

- A giving enough time to planning.
- B concentrating on motivating the workforce.
- C working out realistic targets.
- D assessing the competence of their employees.

53 According to the writer, why have new budgeting systems not been widely adopted?

- A Traditional systems are relatively easy to operate.
- B New systems have proved slow and expensive.
- C Traditional systems are part of accepted practice.
- D New systems have proved unpopular with managers.

54 According to the final paragraph, many management accountants now believe that

- A companies should be prepared to modify their strategies.
- B budgeting should not influence management decisions.
- C too many company decisions are taken with a short-term view.
- D targets should reflect recent trends in an industry sector.

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13

# ICFE Test of Reading

## Marking Key

### ICFE READING SAMPLE PAPER 2006 MARKING KEY

#### Part 1A

- 1 B  
2 A  
3 D  
4 C  
5 A  
6 B

#### Part 3B

- 31 variety  
32 innovation  
33 commitment  
34 independence  
35 procedure(s)  
36 sceptical

#### Part 1B

- 7 A  
8 D  
9 B  
10 A  
11 C  
12 B

#### Part 4

- 37 C  
38 D  
39 A  
40 D  
41 B  
42 C

#### Part 2

- 13 for  
14 with  
15 who/that  
16 at  
17 which  
18 so  
19 be/get  
20 than  
21 all  
22 when/if  
23 While/Whilst/Although/Though  
24 to

#### Part 5

- 43 A  
44 D  
45 F  
46 G  
47 C  
48 B

#### Part 3A

- 25 stability  
26 globalisation/globalization  
27 expansion  
28 increasingly  
29 willingness  
30 efficiency

#### Part 6

- 49 D  
50 A  
51 D  
52 B  
53 C  
54 A



# 2 TEST OF WRITING

## GENERAL DESCRIPTION

**Paper format** The paper consists of two finance-related tasks written in response to stimuli provided and for a given purpose and target reader.

**Timing** 1 hour 15 minutes.

**No. of parts** There are two parts.

**No. of questions** Two (both are compulsory).

**Task types** Candidates are required to write a letter and a report.

**Task focuses** The focus varies slightly across the two parts but, in both, candidates are required to cover all the content points. In Part 1, the focus is on concise expression, accuracy of language, organisation of content and appropriacy. Range of vocabulary and structure will be defined by the task. In Part 2, candidates have more scope to display their linguistic competence as there is more flexibility in content than in Part 1. The focus is on range of vocabulary and structure and grammatical accuracy.

**Answer format** Candidates write their answers on the question paper.

**Marks** Part 1 carries 40% of the total marks available and Part 2 carries 60% of the total marks available.

## STRUCTURE AND TASKS

### PART 1

**Task type and focus** A letter. Explaining, refuting, presenting and developing arguments, suggesting, etc.

**Format** Candidates are required to produce a letter based on a rubric, input letter and five content points.

**No. of tasks and length** One compulsory task. 120–180 words.

### PART 2

**Task type and focus** A report. Presenting and developing arguments, expressing and supporting opinions, evaluating ideas, describing, summarising, recommending, persuading, explaining, etc.

**Format** Candidates are required to produce a report based on a rubric, including four content points.

**No. of tasks and length** One compulsory task. 200–250 words.

## The two parts of the Test of Writing



**Part 1 of the Test of Writing carries 40% of the total marks available and Part 2 carries 60% of the total marks available.**

### ■ Expected word length

Candidates are asked to write 120–180 words for Part 1 and 200–250 words for Part 2. A response with significantly fewer words is likely to mean that the task has not been completed, whereas over-long pieces of writing may involve irrelevance or have a negative effect on the target reader. If this is the case, over-length or under-length answers will be penalised.

### ■ Irrelevance

The examiners' first priority is to give credit for the candidates' efforts at communication, but candidates are penalised for content irrelevant to the task set, as in the real world this would have a negative impact on the target reader and would interfere with successful communication.

## ■ PART 1

This part tests the candidate's ability to produce a letter in response to an input text.



Sample task and scripts: pages 23, 26 and 27.

### ■ Task type and focus

A letter. The range of functions in the task may include evaluating, expressing opinions, hypothesising, justifying, persuading, prioritising, summarising, comparing and contrasting as well as advising, apologising, correcting, describing, explaining, recommending and suggesting. The usual conventions of letter writing, specifically opening salutation, paragraphing and closing phrasing, are required but inclusion of postal addresses is not necessary. Candidates who do include addresses will not be penalised.

### ■ Task format

Candidates need to base their answer on the input material. This input is made up of a letter and accompanying notes, a number of which will require the candidate to address finance-related issues relevant to the context of the task. It is very important that candidates cover the function(s) specified in the rubric so that the target reader is fully informed. Candidates should read all of the input material carefully and also need to adopt an appropriate style, layout and register for the task: the overall aim of the task being to have a positive effect on the target reader. Listing information in simple sentences is not enough: organisation and cohesion, clear layout, balance, appropriate register, control and accuracy of language are all important features of task achievement. Evidence of range of language is also required, which means building on key words from the input rather than lifting whole segments. Part 1 tasks offer candidates the opportunity to expand on the information given and this enables them to demonstrate their range of language.

## ■ PART 2

This part tests the candidate's ability to produce a report in response to input.



Sample task and scripts: pages 24, 27, 28 and 29.

### ■ Task type and focus

A report. The range of functions in the task may include presenting and developing arguments, expressing and supporting opinions, evaluating ideas, describing, summarising, recommending, persuading, explaining, etc.

### ■ Task format

The reading input for this task is less than the input for Part 1. The Writing task in Part 2 has a context, a purpose for writing and a target reader specified. Attention to every element in the rubric is essential for effective task achievement and candidates will be expected to develop finance-related topics and discuss finance-related issues in their answers.

# Preparation

## General

- When students are preparing for the examination, it is important that they are familiar with the paper and the range of task types. Students need to be aware of the particular features of each task type and the appropriate style and tone. An inappropriate style is not specifically penalised but may mean that the overall impression mark is adjusted.
- Students need to be aware of the importance of reading the questions carefully, underlining the most important parts. They then need to plan an answer which addresses all the points required by the task. This will help them balance their answers in order that they can demonstrate a range of language.
- The time allowed for the Writing paper (1 hour 15 minutes) is designed to be sufficient for students to make brief plans and then write their two answers as clearly as possible. They should not worry if they make mistakes but they should make clear corrections so that the examiner can follow and mark what they have written.
- Students need practice in writing tasks at this level in their own handwriting within the word limit so that they will be aware of when they have written up to the limit.
- Students need to think carefully about who the target reader is for each task and try to write in an appropriate style and tone. Is the target reader, for example, a client, a colleague or someone in a position of authority? Do they need to present difficult information politely (as in a complaint) or are they trying to persuade somebody to do something? The balance between the function(s) required by the task and the relationship with the target reader is important.
- When planning their writing, it is important that students use effective paragraphing. They should also be encouraged to develop each of the required points in a separate paragraph. Headings in the Part 2 report also often make the text easier for the target reader to follow.
- Using a variety of linking words is important, as is ensuring that the flow of ideas in the writing is logical and easy for the reader to follow. At Levels B2 and C1, it is particularly important that students can demonstrate an overall cohesion to the whole task at text level as well as at sentence level.
- Students should be encouraged to use a range of complex language. If, in doing so, they make mistakes, the examiner will always give credit for the complex language attempted as long as the mistakes do not impede communication. Students will need practice in developing points as fully as possible in order to demonstrate a range of language and in using a variety of vocabulary by, for example, appropriate use of synonyms. Credit will also be given for the appropriate use of finance and accounting terminology.
- Errors which do not impede communication may, nonetheless, affect the overall impact of the message and students need regular practice in checking their work for

errors and inaccuracies. Students should be encouraged to make systematic checks of their work – verb tenses or singular/plural agreements, for example.

■ Students should be aware of the importance of spelling and punctuation. Although spelling errors and faulty punctuation are not specifically penalised, they can sometimes impede communication. If so, the overall impression mark may be adjusted. American usage and spelling are as valid as British usage and spelling.

■ Part 2 on the Test of Writing carries more marks than Part 1, so students should practise planning the time they spend on each question carefully.

## By part

### ■ PART 1

■ Students need to read the opening paragraphs and instructions and to think carefully about their role and the purpose of the task, whom they are writing to and why and what they are trying to achieve in the task.

■ Students can use key words from the question but should not lift whole segments of the input. No credit is given for

language which has been obviously lifted from the question. Students should therefore practise using their own words when incorporating information from the input.

■ The task is made up of an input letter with notes. Students, therefore, need practice in reformulating the language used in note forms into full sentences, paying particular attention to verb tenses and use of definite/indefinite articles. They also need to ensure that they address each of the five points made in the notes.

### ■ PART 2

■ Part 2 questions have four content points to address. Students need not only to address all four points but also to consider the balance of their answers. The points do not necessarily require equal amounts of writing and it is important when reading the question to notice whether, for example, the question asks for a **brief** consideration of something.

■ It is important that students do not reproduce a task that they have done in class on a similar topic as such answers rarely address the task set. It is essential that they address the points in the rubric and do not simply write 250 words on the topic.

# ICFE Test of Writing

## 2006 Sample Paper

Candidate Name _____	Centre Number <input style="width: 100%;" type="text"/>	Candidate Number <input style="width: 100%;" type="text"/>						
<p>UNIVERSITY OF CAMBRIDGE ESOL EXAMINATIONS English for Speakers of Other Languages INTERNATIONAL CERTIFICATE IN FINANCIAL ENGLISH <b>D020/2</b> Test of Writing <b>Test T001</b> <b>SAMPLE PAPER 2006</b> Morning 1 hour 15 minutes</p> <p>Candidates answer on the question paper. No additional materials are required.</p> <p><b>TIME</b> 1 hour 15 minutes</p> <p><b>INSTRUCTIONS TO CANDIDATES</b> Do not open this question paper until you are told to do so. Write your name, Centre number and candidate number in the spaces at the top of this page. Read the instructions carefully. Answer the Part 1 question and the Part 2 question. Write your answers in the spaces provided on the question paper. Write clearly in <b>pen</b>, not pencil. You may make alterations, but make sure your work is easy to read.</p> <p><b>INFORMATION FOR CANDIDATES</b> Part 1 carries 40% of the total marks available and Part 2 carries 60% of the total marks available.</p>								
<table border="1" style="border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">FOR EXAMINER'S USE</td> </tr> <tr> <td style="width: 50%; text-align: center;">Part 1</td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: center;">Part 2</td> <td></td> </tr> </table>			FOR EXAMINER'S USE		Part 1		Part 2	
FOR EXAMINER'S USE								
Part 1								
Part 2								
<p><b>This question paper consists of 3 printed pages, 3 lined pages and 2 blank pages.</b></p> <p style="text-align: right;">© UCLES 2006 <b>Turn over ▶</b></p>								





## Assessment

Candidates' answers are assessed with reference to two mark schemes: one based on the examiner's overall impression (the General Mark Scheme), the other on the requirements of the particular task (the Task-Specific Mark Scheme). The General Mark Scheme summarises the content, organisation and cohesion, range of structures and vocabulary, register and format, and target reader indicated in the task. The Task-Specific Mark Scheme focuses on criteria specific to each particular task.

Examples of candidate responses can be found on pages 26–29.

Candidates are penalised for dealing inadequately with the requirements of the Task-Specific Mark Scheme. The accuracy of language, including spelling and punctuation, is assessed on the General Mark Scheme for all tasks.

### ■ Marking

A mark is awarded to each piece of writing.

A panel of expert examiners is divided into small teams, each with a very experienced examiner as Team Leader. A Principal Examiner guides and monitors the marking process.

Examiners discuss the Task-Specific and General Mark Schemes and refer to them regularly while they are working.

During marking, each examiner is allocated scripts chosen at random from the whole entry in order to ensure that there is no concentration of good or weak scripts or of one large centre of one country in the allocation of any one examiner.

The ICFE General Mark Scheme is interpreted at Council of Europe Levels B2 and C1.

A summary of the General Mark Scheme is given on this page. Examiners, who are co-ordinated prior to each examination session, work with a more detailed version, which is subject to updating.

### ■ Spelling and punctuation

These are important aspects of accuracy and are always taken into account. American spelling is equally valid, but there should be consistency in usage.

### ■ Handwriting

If handwriting interferes with communication without preventing it, the candidate will be penalised. Totally illegible scripts receive Band 0.

### ■ Irrelevance

The examiners' first priority is to give credit for the candidates' efforts at communication, but candidates are penalised for content irrelevant to the task set.

## ICFE

### General Mark Scheme

**Bands 5 and 6 represent adequate and good performance at C1 level while Bands 3 and 4 represent adequate and good performance at B2 level. Band 2 and below represent an inadequate level of performance on the ICFE Test of Writing.**

**BAND 6** The task set is fully realised and the ideas are relevant and well developed. Ideas are logically organised and a wide range of vocabulary and complex structures is used effectively. Register is consistently appropriate. There would be a very positive effect on the target reader.

**BAND 5** There is good realisation of the task set and the main ideas are relevant and developed. Ideas are logically organised and a good range of vocabulary and structures is used accurately. Register is, on the whole, appropriate. There would be a positive effect on the target reader.

**BAND 4** There is reasonable realisation of the task set and the main ideas are relevant with some development. Ideas are generally logically organised and a reasonable range of vocabulary is used. There may, however, be some non-impeding errors in spelling and/or word formation. Register is reasonably appropriate. Simple and complex structures are used but flexibility may be limited. It would achieve the desired effect on the target reader.

**BAND 3** There is an adequate realisation of the task set and the main ideas are relevant but some may lack clarity. Ideas are generally logically organised and an adequate range of vocabulary is used but word choice may lack precision in places. There is an adequate range of structures used, although errors in grammar occur and may cause difficulty for the reader. Register may be inconsistent/inappropriate. It would, on the whole, achieve the desired effect on the target reader.

**BAND 2** The task is not adequately addressed and, while there is evidence of organisation, it is not wholly logical. The range of vocabulary is limited but minimally adequate for the task. The range of structures is limited and at times repetitive. Register is often inconsistent/inappropriate. There would be a negative effect on the target reader.

**BAND 1** The attempt at the task is poor and ideas are not organised coherently. The range of vocabulary is inadequate for or unrelated to the task and the range of structures is very limited. Register is inappropriate for task. There would be a very negative effect on the target reader.

**BAND 0** The attempt achieves nothing and there is too little language for assessment or it is totally irrelevant or totally illegible.

## Sample scripts and commentaries

### PART ONE

#### ■ SCRIPT A

Dear Mr Fleming

As you got the letter from Lars Fleming account manager PDT's Construction, you somehow need some clarifications, so on behalf of Lars we give you further information.

The biggest problem lies with us is the breakdown of costs, as you want explanation its all because we will now use inhouse staff who can deal with the project and make sure there are no breakdown of costs.

Due to the inner-problem in our mainstream computers our accounts for fifth year were delayed, but in two weeks time we will show our company figures as our organisation is working on it.

The remaining 35% will come from the future insurance and the new plant bought forward by our company, its just a matter of time and patience.

No, that's absolutely wrong because if you see our past records, you will see we are gaining profit and have minimized loss as compared to others.

We can have a meeting if you have more questions I will make sure you are totally convinced and satisfied.

Yours

#### ■ Band 1

This is a poor attempt at the task. Three of the five content points are misunderstood and this, together with the very confusing opening paragraph, indicates that the candidate does not fully understand the scenario in the input letter and is not, therefore, able to use the information correctly. Although there is evidence of organisation and some use of linking devices, there are errors in word choice and punctuation making the content difficult to follow in places. The register is generally too informal.

#### ■ SCRIPT B

Dear Mr Fleming

Thank you for your letter requesting us some additional information on the loan application.

We can say that the breakdown of cost does not consist any architects' fees as we are going to use our highly-qualified in-house staff in the project.

We have not provided you with our accounts for the first year because our company was just established only four years ago and the figures of the balance sheet for four years will show you the objective picture.

We are going to invest in this project our own money in the amount of 35% of the total investment that is why we have requested a loan for only 65%. We are sure that the purchase price for the site is not too high as it was proved by the report of a well-known appraisal company.

To discuss these and any other details we can organise a meeting with a representative of PDT Construction next week.

If you need any further information please do not hesitate to contact us.

Best regards

#### ■ Band 3

This is an adequate attempt at the task. All the content points are included although with some awkwardness in places. The letter is well organised with suitable paragraphing and some use of simple cohesive devices. The range of vocabulary is adequate but sometimes the word choice lacks precision. The register is generally appropriate and the letter contains some good formal expressions. The range of structures is adequate although there is some repetition; there are a few errors in spelling and punctuation but these are non-impeding.

### ■ SCRIPT C

Dear Mr Fleming

In reply to your letter dated 14 June regarding the loan application of our mutual client, PDT Construction, we would like to comment as follows.

Firstly, our loan application does not show any architects' fees as you expected in the breakdown of costs for the project. Please note that PDT Construction plans to use in-house staff for architecture work. Therefore, the costs have been included in the operational costs of the project.

We also understand that your bank requires company figures for the last five years. However, PDT Construction has been operating only since 2001. As such, we are unable to provide company figures prior to that year.

The company has requested a loan for only 65% of the total investment as the remaining 35% of the fund is financed by retained profit from the last two years. Please refer to the financial statements for more information.

Your bank's assessment of the purchase price is different from ours. We have done a valuation on the site with support from a third party and enclose the valuation report for your reference.

We hope the above is clear. Please contact us if you need any clarification.

Yours sincerely,

### ■ Band 5

This is a good confident letter which develops the information in the task extremely well although, unfortunately, the final content point is not correctly addressed. The letter is well organised with suitable paragraphing and a range of cohesive devices is used. There is a very good range of vocabulary and effective use of financial expressions. The register is consistently formal and the control of complex structures is good. The task penalty concerning the final content point holds this answer in Band 5, however.

### ■ SCRIPT D

Dear Mr Fleming

In response to your enquiry regarding the loan application of our mutual client, PDT Construction, we are pleased to provide the following details.

Firstly, our client intends to use in-house architects for any work required for the project in question at no incremental costs that could be traced to this particular project.

Secondly, the set of accounts for the most recent accounting period has not yet been signed off by the client's Board. This delay is due to our client's accounting and reporting system to IFRS, requiring additional valuation of our client's fixed assets. To accommodate your need to access these figures, we have obtained their permission to release the latest management accounts and these are enclosed.

Thirdly, our client restructured their portfolio during the first half of the accounting period just ended. The resulting disposal of assets (see Note 16 of the management accounts enclosed) at unexpectedly high prices allowed our client to accumulate sufficient cash reserves to finance the remaining 35% of the total investment.

Despite the recent surge in property prices, this particular site has been significantly undervalued. We enclose a copy of the most recent valuation report for your reference.

We are open to any further discussion and ready to meet you in person to clarify any of these or additional details.

Yours sincerely

### ■ Band 6

This is a full realisation of the task showing confident use of language in developing all the content points very well. The letter is effectively organised and a wide range of vocabulary is used, including appropriate financial expressions and terminology. The letter is written in a consistently business-like tone and a wide range of complex structures is employed. There are occasional inaccuracies in word choice but generally this response displays a high degree of accuracy and would have a very positive effect on the target reader.

## PART TWO

## ■ SCRIPT E

After the analysis basic on your requirement, we do some related explanation as follow.

According to your balance sheet, we found your assets is enough to afford the first period of expansion. But that's not enough to say you have the ability to expand. The current liability ratio, benefit to assets ratio and the cash flow index should be took into your consideration. The current liability ratio shows whether you can afford the payment, the benefit to assets ratio shows whether it's worth to do so and the cash flow index will add help to your decision. The special analysis data is on the attach paper. We want to say is just as long as the data you provide to us is true that you can expand.

In the expansion there are risks. Firstly you need to put more money on your advertisement fees which will decline your benefit. Secondly, even you do more advertisement your passages will not increase in that case you will face an empty plan. Thirdly, the added plan will carry which course will effect your current operation.

The strategy and your rival should also be took into account. You have to adjust your current strategy, to focus on more widely part to get more benefit. Meanwhile you should have a clear idea what your rivals have done to avoid clash.

If you do decide to expand, the first primary thing to do is decide how to use the new planes. You need a special plan of it and adjust your strategy corrently. Only when you do so, you can get the largest benefit from your expansion.

Hope your expansion will achieve a success result!

## ■ Band 2

Although the main points in the question have been addressed and there is evidence of organisation, this is not an adequate answer because the number of errors cause difficulty for the reader and the meaning is often unclear. There are frequent errors in word choice, some poor control of basic grammatical structures and repeated spelling errors. The range of structures is limited and at times repetitive. The tone of the report is often too informal and the ending is inappropriate.

## ■ SCRIPT F

On your previous request I am writing the summary report on the new aircraft purchase.

First of all, I would like to mention that your financial situation is considerable better than 6 months ago. All financial indicators (margins, assets, cash flow, return on capital employed, liabilities etc) appear to be at standard level. I can't see any issues to bring one more aircraft in your assets. We should get a loan covering 50% of value within 3 months. Then we will capitalise it as standard item.

Secondly we have to assume all risks on this decision. However your finance situation is good the competitors becoming stronger. You must be sure your aircraft is fully used and bring money immediately. I suggest to prepare a feasibility study just to make sure. You already know there will be a new policy about stricter technical controllns next year. And this will definitely bring additional costs. We have to assume the oil prices as well which are projected to be higher next year. According my calculation both these factors will increase the current costs by 11%.

Thirdly, I just recommend the next steps you should work on. Please, provide any relevant information that can assict your decision in buying new aircraft. Of course do not forget to make proper analysis - competitors, SWOT etc. These all will be a part for a loan request.

To sum up I can't see any difficulties from your financial position and if all non-financial aspects are considered then you can expand your business without worries.

You can find a financial analysis attached. There you can find all necessary performance indicators.

## ■ Band 3

This is an adequate attempt at the task with all the necessary points included, although there is some lack of clarity in parts. The answer is suitably paragraphed but the use and control of cohesive devices is not always correct and confuses the reader at times. The range of vocabulary is adequate with some attempt to use financial terminology, although the word choice lacks precision at times. Sentence structure is mostly simple and there are some errors, mostly non-impeding, however. The answer is generally too informal in tone and the ending is rather abrupt.

## ■ SCRIPT G

*Subject: Report on the factors that need to be considered before purchasing a new aircraft*

*In response to your request for advice on the factors to consider deciding to expand your operations by purchasing a new aircraft, we forward the following points.*

*In the first place, the company needs to assess the market conditions in which the company is going to expand its operations in. To this effect, it needs to carry out a thorough marketing study.*

*It should also look into its financial strength in terms of affording to purchase the aircraft including its capacity to win the willingness of financiers to extend borrowings. To this effect you need to show the strength of your financial position by preparing analysis supported by financial indicators such as good quick and current ratios, good debt to equity ratios and also appealing return on assets ratios. From our experience, all these ratios in your accounts are in good shape to warrant obtaining fresh loan for the purchase of the aircrafts.*

*It is also necessary to look into the risks you might face:*

- *the management capabilities to handle an expanded business may become overstretched. Therefore you need to look into this now.*
- *Possible working capital problems may result from the expansion of the business under capitalisation.*

*As a next step you need also to start looking for sources of finance i.e lenders and also to look into the legal and regulatory issues and requirements that may influence your decision.*

*Finally we would like to express our willingness to avail ourselves at your convenience to explain all the points in more detail.*

## ■ Band 4

This is a reasonable realisation of the task. All the necessary points have been addressed and developed quite well in the report and it is well organised with effective use of simple cohesive devices and bullet points for clarity. There is an adequate range of vocabulary, including some appropriate financial terms, although there is also some repetition and awkwardness because of incorrect word choice. There are occasional lapses in register and some errors, mainly non-impeding.

## ■ SCRIPT H

*Cost benefit analysis of the company purchasing a new aircraft*

*The investment in a new aircraft requires the analysis of various factors influencing both the airline and the industry.*

*Financial position of the airline*

*The airline's current situation, based on its profitability and liquidity, must be secure. Useful internal financial indicators include the capital utilisation ratio (return on capital employed) and the retained earnings figure. The company's ROE (return on equity) is 15%, above average in the sector. The company's current liquidity ratio is 1.5 and places the company in a good bargaining position when negotiating long-term loans.*

*The risks of expansion*

*The airline could face problems in an industry which is very competitive. A new aircraft would mean more provision of services and also increased maintenance costs and fuel. The airline staff must be able to cope with the administration and servicing of an additional aircraft. The risks here are substantial since besides the financial investment in an aircraft, the airline may need increased staff for the new workload.*

*Next steps*

*This report is an advisory one. The next steps in decision making should take into consideration the above mentioned points and also assess the economic climate in which the airline is operating before investing in a new asset. The airline must consider the means of financing this expansion as, although a loan could be appropriate, the interest charges and other costs could be a burden on the financial affairs of the business.*

## ■ Band 6

This is a full realisation of the task demonstrating confident use of language and effective control of complex structures. The points in the report are relevant and well developed. The report is organised logically with headings to ensure the information is conveyed clearly. There is a wide range of vocabulary including financial terms and generally good control of collocation. The register is consistently appropriate and this answer would have a very positive effect on the target reader.

# 3 TEST OF LISTENING

## GENERAL DESCRIPTION

<b>Paper format</b>	The paper contains four parts. Each part contains a recorded text or texts and a task or tasks about the text(s).
<b>Timing</b>	40 minutes, including five minutes at the end of the test for the transfer of answers to the Answer Sheet.
<b>No. of parts</b>	There are four parts.
<b>No. of questions</b>	30.
<b>Task types</b>	Multiple-choice questions, sentence completion and multiple-matching.
<b>Task focuses</b>	These include understanding specific information, gist, attitude, opinion, main points and detail.
<b>Text types</b>	Monologues: these include presentations, lectures, announcements, briefings, etc. Interacting speakers: these include meetings, discussions, interviews, consultations, etc.
<b>Answer format</b>	Candidates are advised to write their answers in the spaces provided on the question paper. There are five minutes at the end of the test for candidates to copy their answers onto a separate Answer Sheet. Candidates indicate their answers by shading a box or writing a word, or words, on a machine-readable Answer Sheet.
<b>Marks</b>	Each correct answer receives one mark.

## STRUCTURE AND TASKS

### PART 1

<b>Task type and focus</b>	Multiple-choice. Understanding gist, detail, function, purpose, topic, attitude, feeling, opinion, inference.
<b>Format</b>	Three short monologues or dialogues of approximately one minute each, not linked thematically. Each extract is heard twice.
<b>No. of Qs</b>	6.

### PART 2

<b>Task type and focus</b>	Multiple-choice. Understanding gist, specific information, opinion, attitude, agreement and disagreement.
<b>Format</b>	A conversation between two or more interacting speakers of approximately four minutes, heard twice.
<b>No. of Qs</b>	5.

### PART 3

<b>Task type and focus</b>	Sentence completion. Following the main points and retrieving specific information from the text.
<b>Format</b>	A monologue of approximately four minutes, heard twice.
<b>No. of Qs</b>	9.

### PART 4

<b>Task type and focus</b>	Multiple-matching. Identifying speakers and topics, interpreting context, recognising attitude and function, gist and main points.
<b>Format</b>	A series of five themed monologues of approximately 30 seconds each. The whole sequence is heard twice.
<b>No. of Qs</b>	10.

# The four parts of the Test of Listening

## ■ PART 1 – MULTIPLE-CHOICE

*This part tests the candidate's ability to understand gist, detail, function, purpose, topic, attitude, feeling, opinion, and inference.*



Sample task and marking key: pages 34 and 40.



**Each correct answer in Part 1 receives 1 mark.**

### ■ A series of three short monologues or dialogues: each heard twice.

This part features three unrelated short extracts with two three-option multiple-choice questions on each text. These extracts may be self-contained monologues or dialogues. There is an introductory sentence to each extract on the question paper which gives information to contextualise what is heard. The extracts are set in a range of contexts related to finance and accounting and each question focuses on a different aspect of each text. Each text is approximately one minute in length and is heard twice.

## ■ PART 2 – MULTIPLE-CHOICE

*This part tests the candidate's ability to understand gist, specific information, opinion, attitude, agreement and disagreement.*



Sample task and marking key: pages 35 and 40.



**Each correct answer in Part 2 receives 1 mark.**

### ■ Text with interacting speakers: heard twice.

This part features discussions and interviews of 3–4 minutes in length. Tasks are designed to test the understanding of gist, attitude, opinion, agreement and disagreement as well as specific information from the text. There are five three-option multiple-choice questions. The questions follow the order of information presented in the text.

## ■ PART 3 – SENTENCE COMPLETION

*This part tests the candidate's ability to follow the main points of a text and retrieve specific information*



Sample task and marking key: pages 35 and 40.



**Each correct answer in Part 3 receives 1 mark.**

### ■ Informational monologue: heard twice.

This part features an informational text of 3–4 minutes in length. Tasks in this part are designed to test the retrieval of detailed information from the text.

The nine questions in this part take the form of incomplete sentences. Candidates show their understanding of what they have heard by completing gaps in these sentences. The questions follow the order of information presented in the text, and keys focus on the actual words heard on the recording. Candidates who paraphrase the information may still get the mark, but only if their answers are fully meaningful in the context of the question prompts. Keys generally focus on concrete pieces of information or stated opinions and are designed to be short and to fit comfortably into the space on the Answer Sheet. Correct spelling is expected at this level. Care is taken, however, not to focus on words that present undue spelling difficulties as keys, and both US and British English spellings are accepted. Answers must also fit into the grammatical structure of the sentence.

## ■ PART 4 – MULTIPLE-MATCHING

*This part tests the candidate's ability to identify the gist of a number of short texts on a theme by identifying speakers, topics, functions, attitude and opinion.*



Sample task and marking key: pages 36 and 40.



**Each correct answer in Part 4 receives 1 mark.**

### ■ Series of five short extracts: heard twice.

In this part, candidates listen to five thematically linked short extracts, each of which has a different speaker. This part of the test involves two tasks, each consisting of five questions from which candidates choose the correct option from a list of six. The whole sequence is heard twice.

## ■ RECORDING INFORMATION

The instructions for each task are given on the question paper and are also heard on the recording. Before each text is heard, candidates will have time to read through the questions and think about the questions. The length of this preparation time is indicated on the recording. Candidates should use this time to familiarise themselves with the task and begin to make predictions about what they are likely to hear.

# Preparation

## General

■ Students' ability to understand what they hear can improve dramatically if they are regularly exposed to audio materials: the more English they hear, delivered at natural speed in a variety of voices and from a variety of contexts, the more confident they will become in extracting key information and gist meaning, even when they are not able to decode every single word or phrase. These skills are essential to learners at ICFE level.

- Students should be exposed to varieties of English and to the language used in different contexts, e.g. formal announcements, lectures, less-formal talks, informal discussions, interviews, presentations, consultations, social situations, etc.
- Students should be encouraged to deal with texts in different ways depending on the nature of the listening task. For example, they might listen to a text once for gist, producing a summary of the main ideas or attitudes expressed. They could then be asked to listen to the same text again, this time retrieving specific information.
- Students should be aware of how much they themselves bring to a listening task. They should be encouraged to make predictions about listening texts from their own experience and world knowledge. The rubric provides information about the speaker, topic and context. Students should be encouraged to use this information to help them tune in to the text quickly when they hear it.
- It is important that students use the pause before each recording to read through the task carefully, in order that they are prepared for what they hear. The task on the question paper can help to guide them through the listening text and help them to keep their place as they answer the questions.
- Students should be aware that in long texts, the questions come in the same order as the information in the recording – and therefore reflect the structure of the text. Students should try to identify discourse markers, interviewer's questions and other textual features that structure a text and which are often reflected in the layout and wording of the task on the page.
- It is important that in the productive task (sentence completion in Part 3) students should write clearly when they copy their answers onto the Answer Sheet, using capital letters. Only letters should be written on the mark sheet for objective tasks (multiple-choice in Part 1 and Part 2, and multiple-matching in Part 4).
- Students should answer all of the questions, even if they are not sure of the answers – there are no marks deducted for wrong answers and they have probably understood more than they think.

## By part

### ■ PART 1

- Students should remember that there is a range of task focus in these questions, and that they are not necessarily being tested on a detailed understanding of the text alone. Questions may focus on, for example, speaker purpose, attitude, opinion or agreement in dialogues. Some questions may focus on one specific piece of text, for example one speaker's turn, or may focus on gist understanding of the whole text.
- Students should be encouraged to concentrate on the

question stems, rather than the options in their preparation, so that they can listen for the answer in the text and then match this to the closest option.

### ■ PART 2

- This is one of the longer parts of the Test of Listening, and students should try to get plenty of exposure to longer interviews and discussions.
- Students need to follow the line of development in these texts and recognise when the conversation has moved on from one particular aspect of the issue being discussed to another. For example, on a first listening in class, students can listen simply for the number of issues discussed, what they are, and where the natural breaks in the dialogue come, as well as each speaker's general attitude towards those issues.
- The questions in this part use language that paraphrases and reports ideas from the text. As the texts often focus on the attitudes and opinions of speakers, which are discussed at length, students need to have a good command of the meaning and use of the type of language used to report these ideas succinctly in the questions. They will, for example, need to understand reporting verbs (e.g. regrets, admits, recommends, etc.), adjectives and adverbs describing attitudes and feelings (e.g. disappointed, frustrated, surprised, etc.) and words used to report opinions (e.g. insists, suggests, denies, etc.) and degrees of certainty, (e.g. doubtful, convinced, etc.).

### ■ PART 3

- It is important for students to be aware that the task rubric and the set of sentences on the page provide a lot of information about what they are going to hear. They should be encouraged to use the preparation time wisely. For example, they should look at the information in the rubric and try to visualise the speaker and the situation, imagine the kind of information that might be given, and the type of language that might be used.
- Students should read through the set of sentences and think about the type of information that is missing. They should be aware that most keys will focus on concrete pieces of information (e.g. nouns, proper names, etc.) and will generally be single words or very short noun groups (e.g. adjective plus noun), and that no more than three words are required.
- It is important that students know that they should not write long answers and should not repeat information which is already on the page. Some students try to paraphrase the information they hear rather than using the actual words on the tape. This is not a good idea. The set of sentences will be a summary or paraphrase of the information in the tapescript and the words they write in the gaps should be those they hear on the recording.
- In this task, the word(s) students write must complete the sentence logically and grammatically. By using the actual words on the recording, students can complete the sentences

without worrying too much about the grammar. They should, however, check that they have heard the correct form of the word. For example, if students do not hear clearly whether a word is singular or plural, they should check the rest of the sentence to see which is required.

#### ■ PART 4

- Students should be aware that they will hear five different speakers, but that the texts will have a thematic link. In this part of the test, the whole series of texts is heard once and then the whole series is repeated.
- Students should be encouraged to think about the theme of the texts and to think about the kinds of attitudes and ideas that they expect to hear in connection with these topics.
- Students should remember that they will be listening for

gist meaning rather than detail in these texts, so although they may not understand every word, they should be able to pick out the speaker's main point, feeling, attitude, opinion or the advice they give.

- This part of the test can appear challenging to students, because there are two tasks, so they should remember that they are listening for gist and that they should attempt one task each time they listen. Students need to practise this kind of task and develop the confidence to choose an option as they listen, even if they are not absolutely sure of what they have heard.
- Students should be aware that sometimes the information on the recording relating to the second task may come before the information relating to the first task.
- As in Part 3, a sound knowledge of the type of words used to report attitudes and feelings in the questions will help

## ICFE Test of Listening

### 2006 Sample Paper

<p>Candidate Name _____</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50px; height: 20px;"> </td> <td style="width: 50px; height: 20px;"> </td> <td style="width: 50px; height: 20px;"> </td> <td style="width: 50px; height: 20px;"> </td> <td style="width: 50px; height: 20px;"> </td> <td style="width: 50px; height: 20px;"> </td> </tr> <tr> <td colspan="3" style="text-align: center;">Centre Number</td> <td colspan="3" style="text-align: center;">Candidate Number</td> </tr> </table>							Centre Number			Candidate Number			<p style="text-align: center;"><b>UNIVERSITY OF CAMBRIDGE ESOL EXAMINATIONS</b>  <b>English for Speakers of Other Languages</b>  <b>INTERNATIONAL CERTIFICATE IN FINANCIAL ENGLISH</b>          Test of Listening  <b>SAMPLE PAPER 2006</b></p> <p style="text-align: right;">Test T001 Approx. 40 minutes</p> <p style="text-align: center;"><small>Additional materials: Answer sheet</small></p> <p><b>TIME</b>    Approx. 40 minutes</p> <p><b>INSTRUCTIONS TO CANDIDATES</b></p> <p>Do not open this paper until you are told to do so.</p> <p>Write your name, Centre number and candidate number in the spaces at the top of this page and on the separate answer sheet if they are not already printed.</p> <p>There are thirty questions on this paper.</p> <p>Read the instructions carefully.</p> <p>Answer all the questions.</p> <p>You should write your answers in the spaces provided on the question paper at the end of the test. You will have 5 minutes to transfer your answers onto the separate answer sheet.</p> <p>At the end of the test, hand in both the question paper and the answer sheet.</p> <p><b>INFORMATION FOR CANDIDATES</b></p> <p>This paper required you to listen to a selection of recorded material and answer the accompanying questions.</p> <p>There are four parts to the test.</p> <p>Each part of the test will be heard twice.</p> <p>There will be a pause before each part to allow you to look through the questions, and other pauses to let you think about your answers.</p> <p>Each question carries one mark.</p> <hr style="border: 0.5px solid black; margin-top: 20px;"/> <p style="text-align: center;"><b>This question paper consists of 6 printed pages and 2 blank pages.</b></p> <p style="text-align: right;"><small>© UCLES 2006</small></p>
Centre Number			Candidate Number											
		<p><b>Turn over</b> ▶</p>												

# ICFE Test of Listening

## Part 1 (Questions 1–6)

### Part 1

#### Questions 1 – 6

You will hear three different extracts.

For questions 1 – 6, mark one letter (A, B or C) for the correct answer.

There are two questions for each extract. You will hear each extract twice.

#### Extract One

You will hear a financial analyst talking on a radio programme.

- 1 What is going to be the focus of today's programme?
  - A measuring the performance of companies before mergers
  - B identifying the companies most likely to be involved in mergers
  - C analysing why financial institutions are encouraging mergers
- 2 What is the speaker's view about the prospect of more cross-border mergers?
  - A She has an open mind about how well they will work.
  - B She doubts that there will be as many as people think.
  - C She regards them as a positive development at this time.

#### Extract Two

You will hear an accountant asking an IT consultant for advice about software packages.

- 3 Why does the consultant advise the accountant not to buy a tailored software package?
  - A The lack of training materials will cause him problems.
  - B Some parts of the product will not have been tested.
  - C Development of the software is likely to take too long.
- 4 According to the consultant, why do producers dislike tailoring software?
  - A It may be difficult to provide adequate technical support.
  - B The profit margins are lower than on standard software.
  - C Tailored software is too expensive for most potential customers.

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#### Extract Three

You will hear an accountant giving advice to a group of people who are thinking of starting small businesses.

- 5 The speaker says that the most important source of information about the reputation of an accountancy firm is
  - A the internet.
  - B the firm's previous clients.
  - C financial institutions.
- 6 In the speaker's opinion, new small enterprises should begin by approaching accountancy firms which
  - A are similar in scale.
  - B offer free help with business planning.
  - C are able to provide a personalised service.

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Turn over ▶

Part 2

Questions 7 – 11

You will hear a conversation between two colleagues, Mark and Julia, about a seminar on Intellectual Property (IP) Rights which Julia has attended.

For questions 7 – 11, choose the best answer (A, B or C).

You will hear the recording twice.

- 7 According to Julia, the best way for a company to maintain high IP value is by
- A retaining its best staff.
  - B setting up good internal systems.
  - C having a flourishing research culture.
- 8 According to the seminar speaker, an IP valuation is most often requested when
- A people want to sell their stake in a company.
  - B one company wants to take over another.
  - C a company wants to float on the stock exchange.
- 9 According to the seminar speaker, what tends to be the attitude of financiers to companies with IP assets?
- A They charge them much higher interest rates on loans.
  - B They avoid lending them large amounts of money.
  - C They carry out more thorough checks before lending to them.
- 10 Julia believes that existing trademark legislation is not helpful with IP because
- A it hasn't been updated.
  - B it is restricted to other types of company assets.
  - C it is difficult to enforce.
- 11 Julia says that the main message of the seminar was that companies should ensure that they both
- A develop new ideas and protect established ones.
  - B protect an idea and demonstrate its marketability.
  - C protect IP assets and more tangible property.

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Part 3

Questions 12 – 20

You will hear the chairman of a hotel and entertainment group talking to shareholders about the group's performance in the last year.

For questions 12 – 20, complete the sentences using up to three words.

You will hear the recording twice.

ANNUAL REVIEW – ROXFORD HOTEL AND ENTERTAINMENT GROUP

RESULTS

- 12 In the Roxford Group as a whole, positive outcomes included significant increases in pre-tax profits, earnings per share and the .....
- 13 In the hotel division there was a continuing ..... in trading.

Negative factors:

- 14 The Group suffered from unfavourable..... for most of the year.
- 15 There was a slight rise in ..... in the entertainment division.
- 16 There were longer ..... in some entertainment venues.

CHANGES IN ASSETS:

- 17 A new chain of ..... hotels was set up.

UK Hotels:

Six UK hotels were sold.

- 18 ..... were found for five hotels.

The remaining UK hotels:

- 19 Thirty five hotels were refurbished. .... was improved by making changes to menus.
- 20 Efforts were made to bring ..... up to the industry norm.

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Turn over ▶

# ICFE Test of Listening

## Part 4 (Questions 21–30)

### Part 4

#### Questions 21 – 30

You will hear five short extracts in which five different people are talking about books on accountancy.

#### TASK ONE – THE REASON FOR BUYING THE BOOK

For questions 21 – 25, choose from the list A – F the reason each speaker gives for buying the book.

#### TASK TWO – THE OUTCOME OF READING THE BOOK

For questions 26 – 30, choose from the list A – F the outcome for each speaker of reading the book.

You will hear the recording twice. While you listen you must complete both tasks.

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- A to help to develop a company tax strategy
- B to help prepare documents for a takeover
- C to find out more about specific tax issues
- D to explore implications of the disposal of assets
- E to prepare a risk assessment report
- F to explore factors affecting operational costs

Speaker 1 ..... (21)

Speaker 2 ..... (22)

Speaker 3 ..... (23)

Speaker 4 ..... (24)

Speaker 5 ..... (25)

- A I decided to set up my own business.
- B I applied for promotion within my department.
- C I learned how to complete some tasks more quickly.
- D I applied for a position with another firm.
- E I carried out research into a particular field.
- F I gained confidence in my professional ability.

Speaker 1 ..... (26)

Speaker 2 ..... (27)

Speaker 3 ..... (28)

Speaker 4 ..... (29)

Speaker 5 ..... (30)

# ICFE Test of Listening Sample Test Tapescript

## Parts 1–4

This is the Cambridge International Certificate in Financial English, Sample Test tapescript 2006.

Look at the Information for Candidates on the front of your question paper. This paper requires you to listen to a selection of recorded material and answer the accompanying questions. There are four parts to this test. You will hear each part twice. There will be a pause before each part to allow you to look through the questions, and other pauses to let you think about your answers. You should write your answers in the spaces provided on the question paper. You will have five minutes at the end to **transfer your answers to the separate Answer Sheet**.

There will now be a pause. You must ask any questions now, as you will not be allowed to speak during the test.

Now open your question paper and look at Part 1.

### ■ PART 1

You will hear three different extracts. For questions 1–6, mark one letter (A, B or C) for the correct answer. There are two questions for each extract.

You will hear each extract twice.

#### ■ Extract One

You will hear a financial analyst talking on a radio programme.

You now have fifteen seconds to look at the questions before you listen.

**F:** Any cynic – and you can spot them from afar; they call themselves realists – will tell you that there is no such thing as a true merger. There is the pursuer and the pursued, the predator and the prey. To put it politely, there's always a dominant partner in every corporate deal, even if it's styled as a merger. In today's programme, we identify Europe's top takeover targets. Quantitative analysis will lead us to a consideration of capital performance, cash reserves and debt. The qualitative aspect is essentially the word on the street.

The merger and acquisitions departments of Europe's banking community are rubbing their hands with glee at the prospect of some major cross-border deals at last. They are, of course, hoping to drum up some business, and they may just well be right. But one thing is certain, Europe needs some cross-border activity. Scaling up is a necessity if Europe's big businesses are to compete with their US counterparts on a global basis.

Now you will hear the recording again. (Extract One repeated)

#### ■ Extract Two

You will hear an accountant asking an IT consultant for advice about software packages.

You now have fifteen seconds to look at the questions before you listen.

**M:** So for me setting up as an accountant, an existing software package that's been tailored to my particular needs would be a good investment, wouldn't it?

**F:** Well I'd advise against it. Of course, specifying and designing the program takes time, but this may or may not be a problem for you. The major drawback, though, is that while the original product goes through a series of trials, to ensure that it does the job it's setting out to do, this isn't the case with the tailored elements of the package. Something else to consider is that you probably won't get specific training materials with the tailored elements, though I understand you're sufficiently computer-literate to cope with that.

**M:** But surely if you pay enough ...

**F:** You're assuming that the producer is willing to modify the software to meet your specific requirements – when actually it's in their interest to sell a standard product. It isn't so much a question of the profit margin on the tailored software: they have to consider the problems of ensuring that future upgrades work properly in your system – because they're trying to reduce the number of versions they support, not increase them.

Now you will hear the recording again. (Extract Two repeated)

#### ■ Extract Three

You will hear an accountant giving advice to a group of people who are thinking of starting small businesses.

You now have fifteen seconds to look at the questions before you listen.

**M:** Now you'll almost certainly need the services of an accountant before you start your business, so this is a priority from the outset. So how do you go about identifying one? You'll need a firm which has experience of the sector in which you're going to be operating. Their website may tell you this, but it may not tell you much about their reputation – and you need to check this out. The institution that is backing you financially will certainly have a view, so it's crucial to ask them. And you may be able to confirm that view through other third parties such as former clients.

I'd say it's well worth investing time in finding the right firm and this may involve getting in touch with half a dozen, and maybe making an appointment with, say, three of them. My advice would be to approach firms which are small in size like the one you're thinking of setting up – they'll be more likely to understand the issues and problems you face. Tell them what you're planning to do and ask for their comments on your business plan if you've

got one. You'll need to discuss fees, and remember, find out who at the firm you'll be dealing with, because it may not be the person you're talking to – and that could make all the difference.

Now you will hear the recording again. (Extract Three repeated)

## ■ PART 2

You will hear a conversation between two colleagues, Mark and Julia, about a seminar on Intellectual Property (IP) Rights which Julia has attended.

For questions 7–11, choose the best answer A, B or C.

You will hear the recording twice. You now have 45 seconds to look at Part 2.

**M:** Julia, so, how was the seminar?

**F:** Very good – the speaker, Dr Andreotti was talking about Intellectual Property in businesses.

**M:** Sounds interesting – but how relevant is it for most of our work?

**F:** Well, as I listened to him, I realised that intellectual property concepts are relevant in every modern business ... some companies, for example, in terms of fixed capital assets such as land and equipment are worth virtually nothing, but if you look at their ideas and know-how, they have very high value. The problem is that you have to know where the know-how is located, so to speak.

**M:** Well, in people – in its staff, I suppose.

**F:** Yes, I can see why you say that – if a key researcher leaves a company, you'd think its IP value would reduce. But now I realise that IP really resides in systems – in clear documentation and transmission of knowledge.

**M:** Right ... but how do you measure IP value? Doesn't it change all the time? I mean an IP valuation is most needed for company acquisitions, I suppose?

**F:** Well actually, the speaker said that acquisitions aren't really the main reason for wanting to establish IP value – not for Stock Exchange flotations either. At the moment it's being asked for mainly when company backers want to withdraw and realise their investment.

**M:** Really ... and what about debt serving companies – do they recognise IP as good collateral?

**F:** Well, the speaker had done a survey on this and found that finance providers will lend whatever amount is required to companies with IP assets, although they do tend to charge an additional amount to do a more searching audit. (pause) And of course companies with high IP assets are at risk of losing their unique ideas to their competitors.

**M:** But doesn't existing trademark and copyright legislation offer some protection?

**F:** Although they are theoretically comprehensive, it seems that there's difficulty in using the current laws when

companies are trading on ideas rather than tangible things. It can involve a long and painful process through the courts as people try to make use of the legislation.

**M:** So what was his main point?

**F:** The overriding message was that in the new economic climate, intellectual property is key, but that it's not just a question of protection but also of showing market value ... a protected idea with no proven sales value is useless.

**M:** Mm, yes I can see that.

Now you will hear the recording again. (Part Two repeated)

## ■ PART 3

You will hear the chairman of a hotel and entertainment group giving a talk about the group's performance for the last year. For questions 12–20, complete the sentences using up to three words.

You will hear the recording twice. You now have one minute to look at Part 3.

**M:** Good morning, everyone, and thank you for coming. I'll start by giving you a brief survey of the Roxford Hotel and Entertainment Group's performance last year. On the positive side, Group profit before taxation increased by 41 per cent to £383 million, with earnings per share up by a record 52 per cent. I'm pleased to be able to announce a final dividend of 9.6 pence, which represents an increase of 7.6 per cent on the previous year.

In the hotel division, the year saw operating profit rise by 17 per cent to £171 million, as the recovery in overall trading which began two years ago continued. Underlying profit increased by 20 per cent, compared with only 5 per cent the year before.

Although this is a considerable improvement, the figure is somewhat disappointing, as we had hoped to achieve a rise of 25 per cent. The shortfall resulted from several negative factors. The most significant of them was that for much of the year, exchange rates were less favourable to us than in recent years. Clearly this is something beyond our control, but fortunately we've benefited from the trend of the past two months.

A further negative factor was the fact that the entertainment division saw operating costs edge upwards last year, although these were partially offset by cuts in the workforce and the closure of some less profitable venues. This increase was necessary because of the extended opening hours in a number of new entertainment venues, as part of our efforts to promote them and attract a wide range of customers. However, we fully expect that the profits from those establishments will more than compensate, once they're well established.

Turning now to our assets, our major investment last year was in launching a new chain of hotels. Unlike our existing establishments, which are mostly four star, these are in the budget category, and we intend to situate them close to major routes throughout Europe. The first ones opened late

last year, in Britain and France, and early indications are very encouraging.

As for our established hotel chain, a thorough assessment of our UK properties revealed that 11 of them needed considerable capital investment to bring them up to the high standards that we've set ourselves. We therefore decided to stop managing these 11. Six were sold, and the other five leased to tenants, providing the Group with a steady income and incurring no additional expenditure. Our remaining 35 hotels in the UK were refurbished, at considerable cost. We also started a rolling programme to enhance the catering in those hotels, introducing new menus which use top quality ingredients. The response from customers has been positive, with turnover in the hotel restaurants rising by 12 per cent.

Measures were also taken to improve staff retention, which was low in comparison with the hotel sector as a whole. Our aim is to equal the industry norm by the end of this year, and exceed it within two years.

Now I'll turn to the entertainment division ...

Now you will hear the recording again. (Part Three repeated)

#### ■ PART 4

You will hear five short extracts in which five different people are talking about books on accountancy.

For each extract there are two tasks.

For Task One questions 21 to 25, choose from the list A to F the reason each speaker gives for buying the book.

For Task Two questions 26 to 30, choose from the list A to F, the outcome for each speaker of reading the book.

You will hear the recording twice. While you listen you must complete both tasks.

You now have 40 seconds to look at Part 4.

#### ■ Speaker 1

I wasn't keen to buy the book, because it was quite expensive and it seemed to focus on general tax issues, which I didn't really need. But I'd just carried out a risk analysis to do with changes in our production system, and I was having difficulty writing it up. So when I saw that the book had a section on how to write that type of report, I bought it. Well, it's been a tremendous help ever since. It made it clear how to select material and organise it into a logical structure, and that has saved me a lot of time – even when I'm writing letters or emails.

#### ■ Speaker 2

The book was first recommended to me by a colleague three or four years ago when we were preparing to present our audit report to a key client. I didn't actually buy it then, but a couple of months ago I remembered his recommendation when we were working towards the acquisition of one of our competitors, and putting together

the relevant papers. So I decided to get the book, and I haven't been disappointed. In fact, I learned a lot from it that I felt I couldn't use in my present job. So I contacted a company which seemed likely to offer me greater scope, and I was taken on.

#### ■ Speaker 3

When I got hold of this book, last year, I more or less dismissed it because it hardly mentioned the use of computer modelling for budget projection, which I thought was pretty poor in this day and age. I'd bought it on the recommendation of a colleague, because she said it had a lot of material on tax law, which was an area I knew little about, but felt I ought to. Actually I got so interested in it that I started to work on a comparative study of legislation in certain member states of the European Union. I'm hoping that I'll be able to get a job with the EU Commission before long.

#### ■ Speaker 4

My company is considering relocating our manufacturing base abroad, and a colleague wrote a report identifying some potential risks. She mentioned the possible impact on running costs, and I wanted to go into that in greater detail, which was why I bought the book. It contained a lot of very useful information, but much to my surprise I found that I'd already thought of most of the points myself. So I realised that I must be better at my work than I'd imagined. It really made me think about my position within the company, and I've decided to apply for promotion next time something suitable comes up.

#### ■ Speaker 5

I was working for an electricity company. The previous management had bought property and companies abroad, but then there was a change of strategy, and I was in a team responsible for selling them off. I needed to learn more about the potential effects on the business of doing that, so I bought this book. It's a comprehensive guide to the roles and responsibilities of accountants working in public utilities, and was very useful, although the section on the legal aspects wasn't as good as I'd hoped. Anyway, I decided I needed a change, and started a consultancy advising other utilities, using the knowledge I'd acquired from the book.

Now you will hear the recording again. (Part Four repeated)

That is the end of Part Four. There will now be a five minute pause to allow you to transfer your answers to the separate Answer Sheet. Be sure to follow the numbering of all the questions. The question papers and Answer Sheets will then be collected by your Supervisor.

I'll remind you when there is one minute left, so that you're sure to finish in time.

You have one minute left.

That is the end of the test.

# ICFE Test of Listening

## Marking Key

### ICFE LISTENING SAMPLE PAPER 2006 MARKING KEY

#### Part 1

- 1 B
- 2 C
- 3 B
- 4 A
- 5 C
- 6 A

#### Part 2

- 7 B
- 8 A
- 9 C
- 10 C
- 11 B

#### Part 3

- 12 (final) dividend
- 13 recovery
- 14 exchange rates
- 15 operating costs
- 16 opening hours
- 17 budget
- 18 tenants
- 19 catering
- 20 staff retention

#### Part 4

- 21 E
- 22 B
- 23 C
- 24 F
- 25 D
- 26 C
- 27 D
- 28 E
- 29 F
- 30 A



# 4 TEST OF SPEAKING

## GENERAL DESCRIPTION

<b>Paper format</b>	The Test of Speaking contains four parts.
<b>Timing</b>	16 minutes.
<b>No. of parts</b>	4.
<b>Interaction pattern</b>	Two candidates and two examiners. One examiner acts as both interlocutor and assessor and manages the interaction either by asking questions or by providing cues for candidates. The other acts as assessor only and does not join in the interaction.
<b>Task types</b>	Short exchanges with the interlocutor; a one-minute 'long turn'; a question and answer exchange between candidates; a collaborative task involving the two candidates; a three-way discussion.
<b>Task focus</b>	Exchanging personal and factual information, expressing and finding out about attitudes and opinions.
<b>Marks</b>	The interlocutor gives a single mark based on a global achievement scale, while the assessor applies detailed analytical scales and gives separate marks for grammar and vocabulary, discourse management, pronunciation and interactive communication

## STRUCTURE AND TASKS

### PART 1

<b>Task type and format</b>	Interview. The interlocutor leads a discussion with the two candidates. The candidates are asked to respond to the interlocutor's questions on studies and/or work experience in the area of finance and accounting and further questions on finance-related topics.
<b>Focus</b>	Responding to questions and expanding on responses.
<b>Timing</b>	2 minutes.

### PART 2

<b>Task type and format</b>	Long turn. Individual 'long turns' followed by a question from the second candidate. Candidates choose one topic from a set of two, selected by the interlocutor. Each topic comes with prompts to be used as required. Candidates have one minute to choose and prepare their topic, then talk about the topic for about one minute; the second candidate responds with a question about the talk, which the first candidate then answers.
<b>Focus</b>	Sustaining a 'long turn' and managing discourse by giving information, and expressing and justifying opinions.
<b>Timing</b>	7 minutes (including a 1-minute 'long turn' for each candidate).

### PART 3

<b>Task type and format</b>	Collaborative task. Two-way conversation between the candidates. The interlocutor delegates to the pair of candidates a collaborative task, consisting of a shared task with prompts for discussion.
<b>Focus</b>	Turn-taking (initiating and responding appropriately), negotiating, collaborating, exchanging information, expressing and justifying opinions, agreeing and/or disagreeing, suggesting, speculating, comparing and contrasting, and decision-making.
<b>Timing</b>	4 minutes (including a 3-minute discussion between candidates).

### PART 4

<b>Task type and format</b>	Discussion. Discussion on topics related to the collaborative task. The interlocutor leads a discussion with the two candidates, based on questions related to the task in Part 3.
<b>Focus</b>	Responding appropriately, developing topics, exchanging information, expressing and justifying opinions, and agreeing and/or disagreeing.
<b>Timing</b>	3 minutes.

# The four parts of the Test of Speaking

## Format

The paired format of the ICFE Test of Speaking (two examiners and two candidates) offers candidates the opportunity to demonstrate, in a controlled but friendly environment, their ability to use their spoken language skills effectively in a range of contexts. The test lasts 16 minutes. One examiner, the interlocutor, conducts the test and gives a global assessment mark for each candidate's performance. The other, the assessor, does not take any part in the interaction but focuses solely on listening to, and making an assessment of, the candidates' oral proficiency.

At the end of the Test of Speaking, candidates are thanked for attending, but are given no indication of the level of their achievement.

The standard format is two examiners and two candidates, and, wherever possible, this will be the form which the Test of Speaking will take. In cases where there is an uneven number of candidates at a centre, the last test of the session will be taken by three candidates together instead of two. The test format, test materials and procedure will remain unchanged but the timing will be longer: 23 minutes instead of 16.

The Test of Speaking consists of four parts, each of which is assessed. Each part of the test focuses on a different type of interaction: between the interlocutor and each candidate, between the two candidates, and among all three. The patterns of discourse vary within each part of the test.

### ■ PART 1 – INTERVIEW

*This part tests the candidate's ability to respond to questions and expand on responses.*



Sample task and assessment criteria: pages 46 and 51.

This part of the test gives candidates the opportunity to show their ability to respond to questions and expand on their responses, talking about their studies and/or work experience in the area of finance and accountancy.

In this part of the test, the interlocutor asks candidates for some information about themselves. The interlocutor then asks the candidates to offer their opinion on certain finance-related topics.

### ■ PART 2 – LONG TURN

*This part tests the candidate's ability to sustain a 'long turn'.*



Sample task and assessment criteria: pages 47, 48 and 51.

In this part of the test, candidates are given the opportunity to speak for one minute without interruption. Each candidate is given a choice of two finance-related topics and asked to talk for one minute about the chosen topic. Candidates are given one minute to choose and prepare their topic. Candidates may be asked to give information and/or express and justify opinions. Topics are different for each candidate and there are three prompts to help the candidates.

Candidates can show their ability to manage discourse and express themselves coherently using appropriate language. Candidates should pay attention while their partner is speaking, as they are asked to respond with a question after their partner has spoken. Candidates need to be aware, however, that they should not speak during their partner's 'long turn'.

### ■ PART 3 – COLLABORATIVE TASK

*This part tests the candidate's ability to collaborate and negotiate through initiating and responding in an appropriate way.*



Sample task and assessment criteria: pages 49–51.

The candidates are given oral and written instructions to form the basis for a task which they discuss together. Candidates are expected to work towards a negotiated completion of the task and are assessed on their ability to negotiate and collaborate with each other while doing this.

The task gives candidates the opportunity to show their range of language and their ability to invite the opinions and ideas of their partner. There is no right or wrong answer to the task and candidates can agree to differ.

### ■ PART 4 – DISCUSSION

*This part tests the candidate's ability to engage in a discussion based on the topics or issues raised in the collaborative task in Part 3.*



Sample task and assessment criteria: pages 49–51.

In this part of the test, the interlocutor directs the interaction by asking questions which encourage the candidates to respond appropriately and to develop the topics or issues introduced in Part 3.

This part of the test gives candidates an opportunity to show that they are capable of discussing topics and certain issues in more depth.

# Preparation

## General

- Students should be aware that they are not being assessed on their ideas or their knowledge of finance but that they do need to contribute fully in all parts of the test in order for an assessment of their language ability to be made.
- It is essential that students are able to participate in pair and group activities effectively, showing sensitivity to turn-taking and responding appropriately to their partners.
- Students need extensive practice in listening carefully to instructions and remembering what they are asked to do.
- Students should know exactly what to expect in each part of the test and they should be equipped with the right kind of language for each part, e.g. giving personal information, exchanging information/opinions, giving reasons, speculating, agreeing and disagreeing politely, justifying and negotiating.
- Students should be encouraged to speak clearly so that they can be heard and understood, and paraphrase effectively when they do not know or cannot remember a word. Students should be made aware that different varieties of standard English accents in the UK and elsewhere in the world are acceptable.
- Students should be aware that if they are uncertain about what they have to do, they can ask for the instructions to be repeated but to do this too often will leave them less time to concentrate on the task itself.
- Students should be advised not to wait too long before they begin to speak. A short pause to gather their thoughts is acceptable, but anything longer than this will give them less time to produce a sample of language.
- Students should realise that producing a one-word answer will not give them the opportunity to show their range of language, so they should expand on their answers and responses wherever possible.

*N.B. In some centres candidates from the same school are paired together. However, where candidates from a number of different educational establishments are entered at the same centre, some candidates may find that they are paired with a candidate from another establishment. Students should check with the centre through which they are entering for the local procedure.*

## By part

### ■ PART 1

- Students should be made aware that they are expected to react naturally to the interlocutor's questions and not rehearse speeches for this part of the test. It is important to demonstrate in class what is required in this part of the test.
- Students need to be trained to 'think on their feet' and answer a question quickly even if they have never thought about that particular subject before. For example:

Interlocutor: What kind of qualities do you think a good accountant needs?

- X Candidate 1: Oh ... er ... I've never really given that much thought.
- ✓ Candidate 1: Well, I think an accountant should be confident, with a good knowledge of company finance and legislation, but also approachable and good at communicating with people.

- Students are advised to try to use a variety of tenses, language and structures in this part of the test. This will create a good impression and give them confidence to tackle the other parts of the test.

### ■ PART 2

- Students need practice in talking for 1 minute on a set finance-related subject which they have prepared briefly, so that they can organise their thoughts and ideas quickly during this long turn.
- Students should not spend precious time reading out the topic and/or prompts as this is not necessary. Students should be encouraged simply to start talking about their chosen topic.
- Students should be aware that the prompts are there to help candidates but they do not have to use all of them.
- Students should not adopt 'closure' techniques such as, 'That's it! I've finished!' They should keep talking until the interlocutor says, 'Thank you.' In this way, they will maximise the time available for their 1-minute 'long turn'.
- Students need plenty of practice in organising their ideas coherently. Useful phrases to link ideas will help them. It is useful for them to build up their own lists of suitable phrases, thus ensuring that they have a range of language and structures to draw upon when necessary.

### ■ PART 3

- Students should be encouraged to make use of conversation 'fillers', e.g. 'Well, now, let me see ...', which they can call upon (sparingly) to give themselves time to think, and to make use of strategies which invite their partner to contribute to the discussion, e.g. 'Would you agree ...?'
- Students should be careful not to discuss conclusions in the first minute or so of this part of the test as they may leave themselves with nothing to talk about for the remainder of the time. They need to discuss each aspect of the task in detail before reaching a decision. Students need strategies for making the most of the 3 minutes of time available.
- Students should be encouraged to react to as great a variety of topics as possible and express ideas and opinions of their own. Simply agreeing or disagreeing with, or echoing what their partner has said, will not enable them to show what they can do. They should always expand on what they say, e.g. instead of saying, 'Yes, I agree', a better response might be,

‘Yes, I certainly do agree that this is a very serious problem, but is it one we could do something about?’

#### ■ PART 4

■ Students should be encouraged to talk about topical finance-related issues and issues of general interest to the world of finance and accounting and express an opinion about them, so that they can participate fully in the last part of the test. Candidates are asked questions by the interlocutor and they are expected to develop the discussion, rather than simply to give one-word answers.

■ Students should be aware that they are not being assessed on their ideas or their knowledge of finance, but that examiners can only assess candidates on the language they produce, and those candidates who fail to make a contribution will not do well. Reading the finance sections of an English newspaper or English language accounting journals, or listening to or watching the international news on a regular basis will help give candidates ideas they may be able to use in Part 4 of the test.

■ At this stage of the test, the worst thing that can happen is a long silence. Students should be encouraged to react almost immediately to what they are asked to talk about or to give themselves a little time by ‘thinking aloud’, or if necessary, relating something to their own experience, e.g. ‘Well, that is something I’ve never actually thought about but, on reflection, I would say that ...’.

■ Students may be losing their concentration by this stage in the test. It is important that they encounter practice sessions of 16 minutes so that they know exactly what it is like to do a Speaking test for this length of time. The impression they make at the end of the test is equally as important as the one they have made throughout the rest of the test. Regular participation in a complete practice Speaking test will train students to maintain their level of concentration as the end of the test approaches.

# ICFE Test of Speaking

## Part 1

### PART 1 2 minutes (3 minutes for groups of three)

#### Interlocutor

Good (morning/afternoon/evening). My name is ..... and this is my colleague, .....

And your names are?

Can I have your mark sheets, please?

Thank you.

First of all, we'd like to know a little about you.

Ask candidates the following questions in turn.

- Where are you both from?
- (Candidate A), are you working or are you a student?
- And what about you, (Candidate B)?
- (Candidate A), tell us something about your work / the course you are studying.
- And (Candidate B), tell us about your work / the course you are studying.

Ask each candidate one further question, as appropriate.

- How important is it for people to know English in your area of work/study?
- What are the career prospects for young people in your area of work/study?
- Tell us why you chose this career / this course of study.

Thank you.

**PART 2** 7 Minutes (10 minutes for groups of three)**Task 1****Interlocutor**

Now, in this part of the test I'm going to give each of you a choice of two different topics. I'd like you to choose one of the topics and give a short talk on it for about a minute.

(Candidate A), it's your turn first. Here are your topics and some ideas to help you.

Place **Part 2** booklets, open at **Task 1**, in front of each candidate.

You have a minute to choose your topic and prepare your talk. After you have finished your talk, your partner will ask you a brief question about it.

⌚ *Up to one minute of preparation time*

All right? Now, (Candidate A), which topic have you chosen?

**Candidate A**

States chosen topic.

**Interlocutor**

(Candidate B), please listen carefully to (Candidate A's) talk, and then ask him/her a brief question about it. (Candidate A), would you like to start?

**Candidate A**

⌚ *One minute*

**Interlocutor**

Thank you. Now, (Candidate B), can you ask (Candidate A) a question about his/her talk?

**Candidates**

⌚ *Up to one minute*

**Interlocutor**

Thank you. (Can I have the booklets, please?)

Retrieve booklets. Now select a different pair of tasks for Candidate B.

**Interlocutor**

Thank you. Now, (Candidate B), it's your turn. Here are your topics and some ideas to help you.

Place **Part 2** booklets, open at **Task 1**, in front of each candidate.

You have a minute to choose your topic and prepare your talk. After you have finished your talk, your partner will ask you a brief question about it.

⌚ *Up to one minute of preparation time*

All right? Now, (Candidate B), which topic have you chosen?

**Candidate B**

States chosen topic.

**Interlocutor**

(Candidate A), please listen carefully to (Candidate B's) talk, and then ask him/her a brief question about it. (Candidate B), would you like to start?

**Candidate B**

⌚ *One minute*

**Interlocutor**

Thank you. Now, (Candidate A), can you ask (Candidate B) a question about his/her talk?

**Candidates**

⌚ *Up to one minute*

**Interlocutor**

Thank you. (Can I have the booklets, please?) Retrieve booklets.

**Task 1****A****Funding**

- the type of assets companies need in order to trade
- how businesses raise funds
- the advantages of long-term funding

**Task 1****B****Offering credit**

- why companies offer credit
- the risks involved in offering credit
- establishing who credit should be offered to

# ICFE Test of Speaking

## Part 2

### PART 2 7 Minutes (10 minutes for groups of three)

#### Task 2

##### Interlocutor

Now, in this part of the test I'm going to give each of you a choice of two different topics. I'd like you to choose one of the topics and give a short talk on it for about a minute.

(Candidate A), it's your turn first. Here are your topics and some ideas to help you.

Place **Part 2** booklets, open at **Task 2**, in front of each candidate.

You have a minute to choose your topic and prepare your talk. After you have finished your talk, your partner will ask you a brief question about it.

⌚ *Up to one minute of preparation time*

All right? Now, (Candidate A), which topic have you chosen?

##### Candidate A

*States chosen topic.*

##### Interlocutor

(Candidate B), please listen carefully to (Candidate A's) talk, and then ask him/her a brief question about it. (Candidate A), would you like to start?

##### Candidate A

⌚ *One minute*

##### Interlocutor

Thank you. Now, (Candidate B), can you ask (Candidate A) a question about his/her talk?

##### Candidates

⌚ *Up to one minute*

##### Interlocutor

Thank you. (Can I have the booklets, please?)

*Retrieve booklets. Now select a different pair of tasks for Candidate B.*

##### Interlocutor

Thank you. Now, (Candidate B), it's your turn. Here are your topics and some ideas to help you.

Place **Part 2** booklets, open at **Task 2**, in front of each candidate.

You have a minute to choose your topic and prepare your talk. After you have finished your talk, your partner will ask you a brief question about it.

⌚ *Up to one minute of preparation time*

All right? Now, (Candidate B), which topic have you chosen?

##### Candidate B

*States chosen topic.*

##### Interlocutor

(Candidate A), please listen carefully to (Candidate B's) talk, and then ask him/her a brief question about it. (Candidate B), would you like to start?

##### Candidate B

⌚ *One minute*

##### Interlocutor

Thank you. Now, (Candidate A), can you ask (Candidate B) a question about his/her talk?

##### Candidates

⌚ *Up to one minute*

##### Interlocutor

Thank you. (Can I have the booklets, please?) *Retrieve booklets.*

#### Task 2

##### A

##### Financial reports

- the purpose of external financial reports
- how external financial reports are used
- what external financial reports should contain

#### Task 2

##### B

##### Cash, profit and working capital

- the difference between cash and profit
- things affecting the cash position of a business
- why some businesses need more working capital than others

**PARTS 3 and 4** 7 minutes (10 minutes for groups of three)**Task 21****Auditing****PART 3****Interlocutor**

Now, in this part of the test I'd like you to talk to each other. I'm going to describe a situation to you.

Place **Part 3** booklet, open at **Task 21**, in front of the candidates.

A large company with its own internal auditing department also pays a firm of accountants to carry out an annual external audit. A major shareholder has asked why both audits are necessary. You have been asked to discuss whether the costs of the present arrangement can be justified.

There are some discussion points to help you.

You have about three (four) minutes to discuss this.

**Candidates** ⌚ *Approximately five seconds*

**Interlocutor** Please start your discussion now.

**Candidates** ⌚ *Approximately three minutes (four minutes for groups of three)*

**Interlocutor** Thank you. (Can I have the booklet, please?)

*Retrieve booklet.*

**PART 4****Interlocutor**

Select any of the following questions, as appropriate.

- Is internal auditing always necessary? Why (not)?
- Should internal auditors work with external auditors? Why (not)?
- Is a favourable external audit always a sign of a company's well-being? Why (not)?
- Do you think that external auditors should also provide other commercial services to clients? Why (not)?

Thank you. That is the end of the test.

Select any of the following prompts, as necessary:

- What do you think?
- Do you agree?
- How about you?

**Task 21****Auditing**

A large company with its own internal auditing department also pays a firm of accountants to carry out an annual external audit. A major shareholder has asked why both audits are necessary. You have been asked to discuss whether the costs of the present arrangement can be justified.

Discussion points:

- the need for an internal auditing department
- the link between internal and external auditing
- who benefits from an internal audit

# ICFE Test of Speaking

## Parts 3 and 4

### PARTS 3 and 4 7 minutes (10 minutes for groups of three)

#### Task 22

#### Takeover bid

#### PART 3

#### Interlocutor

Now, in this part of the test I'd like you to talk to each other. I'm going to describe a situation to you.

Place **Part 3** booklet, open at **Task 22**, in front of the candidates.

A medium-sized company in the service sector is considering making a takeover bid for a rival company. You have been asked to consider the performance and position of the target company. Discuss the type of information you need to collect about the company and where this might be available.

There are some discussion points to help you.

You have about three (four) minutes to discuss this.

**Candidates** ⌚ *Approximately five seconds*

**Interlocutor** Please start your discussion now.

**Candidates** ⌚ *Approximately three minutes (four minutes for groups of three)*

**Interlocutor** Thank you. (Can I have the booklet, please?)

*Retrieve booklet.*

#### PART 4

#### Interlocutor

Select any of the following questions, as appropriate.

- What non-financial information may be relevant to the takeover bid?
- Why might the company decide not to make the bid?
- Why might a takeover be beneficial to the company?
- What financial implications would a successful bid have for the company?

Thank you. That is the end of the test.

Select any of the following prompts, as necessary:

- What do you think?
- Do you agree?
- How about you?

#### Task 22

#### Takeover bid

A medium-sized company in the service sector is considering making a takeover bid for a rival company. You have been asked to consider the performance and position of the target company. Discuss the type of information you need to collect about the company and where this might be available.

Discussion points:

- sources of financial information about the company
- how the performance of the company can be measured
- the reliability of information published in external reports

# Assessment

Throughout the test candidates are assessed on their own individual performance and not in relation to each other. The assessor awards marks according to four analytical criteria:

- Grammar and Vocabulary
- Discourse Management
- Pronunciation
- Interactive Communication.

The interlocutor awards a global achievement mark, which is based on the analytical scales.

These criteria should be interpreted within the overall context of the Cambridge Common Scale for Speaking on page 52, where ICFE spans Levels B2 and C1.

## ■ Grammar and Vocabulary

This refers to the accurate and appropriate use of grammatical forms and vocabulary. It also includes the range of both grammatical forms and vocabulary. Performance is viewed in terms of the overall effectiveness of the language used.

**RANGE:** the active use of a range of grammatical forms and vocabulary.

**ACCURACY:** the accurate use of grammatical forms and syntax.

**APPROPRIACY:** the appropriate use of vocabulary to deal with the tasks.

## ■ Discourse Management

This refers to the candidate's ability to link utterances together to form coherent monologue and contributions to dialogue. The utterances should be relevant to the tasks and to preceding utterances in the discourse. The discourse produced should be at a level of complexity appropriate to B2/C1 level and the utterances should be arranged logically to develop the themes or arguments required by the tasks. The extent of the contributions should be appropriate, i.e. long or short as required at a particular point in the dynamic development of the discourse in order to achieve the task.

**COHERENCE:** the logical arrangement of utterances to form spoken discourse and to develop arguments or themes.

**EXTENT:** the appropriate length of individual contributions (long or short) to develop the discourse and deal with the tasks.

**RELEVANCE:** the relevance of contributions to the tasks and to preceding contributions in the discourse.

## ■ Pronunciation

This refers to the candidate's ability to produce comprehensible utterances to fulfil the task requirements. This includes stress, rhythm and intonation, as well as individual sounds. Examiners put themselves in the position

of a person who is not a language teaching specialist and assess the overall impact of the pronunciation and the degree of effort required to understand the candidate.

**STRESS AND RHYTHM:** the appropriate use of strong and weak syllables in words and connected speech, the linking of words, and the effective highlighting of information-bearing words in utterances.

**INTONATION:** the use of a sufficiently wide pitch range and the appropriate use of intonation to convey intended meanings.

**INDIVIDUAL SOUNDS:** the effective articulation of individual sounds to facilitate understanding.

Different varieties of English, e.g. British, North American, Australian, etc., are acceptable, provided they are used consistently throughout the test.

## ■ Interactive Communication

This refers to the candidate's ability to take an active part in the development of the discourse, showing sensitivity to turn-taking and without undue hesitation. It requires the ability to participate in the range of interactive situations in the test and to develop discussions on a range of topics by initiating and responding appropriately. It also refers to the deployment of strategies to maintain and repair interaction at an appropriate level throughout the test so that the tasks can be fulfilled.

**INITIATING AND RESPONDING:** the ability to participate in a range of situations and to develop the interaction by initiating and responding appropriately.

**HESITATION:** the ability to participate in the development of the interaction without undue hesitation.

**TURN-TAKING:** the sensitivity to listen, speak, and allow others to speak, as appropriate.

## ■ Global achievement scale

This scale refers to the candidate's overall effectiveness in dealing with the tasks in the four separate parts of the ICFE Test of Speaking. The global mark is an independent, impression mark which reflects the assessment of the candidate's performance from the interlocutor's perspective.

## ■ Typical minimum adequate performance

Develops the interaction with contributions which are mostly coherent and extended when dealing with the tasks. Grammar is mostly accurate and vocabulary appropriate. Utterances are understood with little strain on the listener.

Assessment is based on performance in the whole test, and is not related to performance in particular parts of the test.

## Oral Examiners

In many countries, Oral Examiners are assigned to teams, each of which is led by a Team Leader who is responsible for a number of teams of Oral Examiners. Team Leaders give advice and support to Oral Examiners, as required. The Team Leaders are responsible to a Senior Team Leader, who is the professional representative of Cambridge ESOL for the Speaking tests. Senior Team Leaders are appointed by Cambridge ESOL and attend an annual co-ordination and development session in the UK. Team Leaders are appointed by the Senior Team Leader in consultation with the local administration.

After initial training of examiners, standardisation of marking is maintained by both annual examiner co-ordination sessions and by monitoring visits to centres by Team Leaders. During co-ordination sessions, examiners watch and discuss sample Speaking tests recorded on DVD and then conduct practice tests with volunteer candidates in order to establish a common standard of assessment. The sample tests on DVD are selected to demonstrate a range of nationalities and different levels of competence, and are pre-marked by a team of experienced assessors.

## Cambridge ESOL Common Scale for Speaking

The Cambridge ESOL Common Scale for Speaking has been developed to help users to:

- interpret levels of performance in the Cambridge Speaking tests from beginner to advanced
- identify typical performance qualities at particular levels
- locate performance in one examination against performance in another.

The Common Scale is designed to be useful to test candidates and other test users, e.g. admissions officers or employers.

The Common Scale is a general scale. Examiners for ICFE use a separate mark scheme, designed specifically for use in the ICFE Test of Speaking.

The description at each level of the Common Scale aims to provide a brief, general description of the nature of spoken language ability at a particular level in real-world contexts. In this way the wording offers an easily understandable description of performance which can be used, for example, in specifying requirements to language trainers, formulating job descriptions and specifying language requirements for new posts.

### LEVEL MASTERY

#### C2 Fully operational command of the spoken language

- Able to handle communication in most situations, including unfamiliar or unexpected ones.
- Able to use accurate and appropriate linguistic resources to express complex ideas and concepts and produce extended discourse that is coherent and always easy to follow.
- Rarely produces inaccuracies and inappropriacies.
- Pronunciation is easily understood and prosodic features are used effectively; many features, including pausing and hesitation, are 'native-like'.

### LEVEL EFFECTIVE OPERATIONAL PROFICIENCY

#### C1 Good operational command of the spoken language

- Able to handle communication in most situations.
- Able to use accurate and appropriate linguistic resources to express ideas and produce discourse that is generally coherent.
- Occasionally produces inaccuracies and inappropriacies.
- Maintains a flow of language with only natural hesitation resulting from considerations of appropriacy or expression.
- L1 accent may be evident but does not affect the clarity of the message.

### LEVEL VANTAGE

#### B2 Generally effective command of the spoken language

- Able to handle communication in familiar situations.
- Able to organise extended discourse but occasionally produces utterances that lack coherence and some inaccuracies and inappropriate usage occur.
- Maintains a flow of language, although hesitation may occur whilst searching for language resources.
- Although pronunciation is easily understood, L1 features may be intrusive.
- Does not require major assistance or prompting by an interlocutor.

### LEVEL THRESHOLD

#### B1 Limited but effective command of the spoken language

- Able to handle communication in most familiar situations.
- Able to construct longer utterances but is not able to use complex language except in well-rehearsed utterances.
- Has problems searching for language resources to express ideas and concepts resulting in pauses and hesitation.
- Pronunciation is generally intelligible, but L1 features may put a strain on the listener.
- Has some ability to compensate for communication difficulties using repair strategies but may require prompting and assistance by an interlocutor.

### LEVEL WAYSTAGE

#### A2 Basic command of the spoken language

- Able to convey basic meaning in very familiar or highly predictable situations.
- Produces utterances which tend to be very short – words or phrases – with frequent hesitations and pauses.
- Dependent on rehearsed or formulaic phrases with limited generative capacity.
- Only able to produce limited extended discourse.
- Pronunciation is heavily influenced by L1 features and may at times be difficult to understand.
- Requires prompting and assistance by an interlocutor to prevent communication from breaking down.

The ICFE examination is set at levels B2 and C1.

# Glossary of testing terms

**ANCHOR TEST:** a test with known measurement characteristics, which is administered in association with another test. Performance on the anchor test provides information about the other test and about the candidates who have taken both of them.

**ASSESSOR:** the Test of Speaking examiner who assigns a score to a candidate's performance, using subjective judgement to do so.

**BASE WORD:** the word at the end of each line in ICFE Test of Reading Part 3, which is the basis for the word that has to be formed.

**CLOSURE TECHNIQUES:** techniques used to draw a conversation to a close, e.g. 'That's all'.

**CLOZE TEST:** a type of gap-filling task in which whole words have been removed from a text and which candidates must replace. In an 'open cloze' candidates supply the missing words. In a 'multiple-choice cloze' candidates choose the missing word from a set of options.

**COHERENCE:** language which is coherent is well planned and clear, and all the parts or ideas fit well so that they form a united whole.

**COLLABORATIVE TASK:** the opportunity in Part 3 of the Test of Speaking for the candidates to engage in a discussion and work together towards a negotiated outcome of the task set.

**CONTENT POINTS:** the points contained in the notes on the text in the ICFE Test of Writing Part 1 compulsory question, which must be included in the candidate's letter.

**CONVERSATIONAL FILLERS:** a word or sound filling a pause in an utterance or conversation, e.g. 'er', 'you know'.

**DISCLOSURE:** written or spoken communication.

**DISTRACTOR:** each incorrect option in a multiple-choice item.

**GAP-FILLING ITEM:** any type of item which requires the candidate to insert some written material – letters, numbers, single words, phrases, sentences or paragraphs – into spaces in the text. The response may be supplied by the candidate or selected from a set of options.

**GIST:** the central theme or meaning of the text.

**IMPEDING ERROR:** an error which prevents the reader or listener from understanding the word or phrase.

**INPUT MATERIAL:** the text and notes which candidates have to base their answers on in the ICFE Test of Writing Part 1 question.

**INTERLOCUTOR:** the Test of Speaking examiner who conducts the test and makes a global assessment of each candidate's performance.

**KEY:** the correct answer to an item.

**LONG TURN:** the opportunity in Part 2 of the Test of Speaking for a candidate to talk uninterrupted for a period of time, enabling them to produce an extended piece of discourse.

**LOZENGE:** the space on the mark sheet which candidates must fill in to indicate their answer to a multiple-choice question.

**MULTIPLE-CHOICE:** a task where candidates are given a set of several possible answers of which only one is correct.

**MULTIPLE-MATCHING TASK:** a task based on a reading or listening text. The responses are provided in the form of a bank of

words, phrases or sentences. The candidate matches a response to part of the text.

**NEUTRAL STYLE:** a writing style with no specific features of formality or informality.

**OBJECTIVE TEST:** a test which can be scored by applying a mark scheme, without the need to bring expert opinion or subjective judgement to the task.

**OPENING AND CLOSING FORMULAE:** the expressions, either formal or informal, that are usually used to open and close letters, e.g. 'Dear Maria ... With best wishes from ...', or 'Dear Mr Dakari ... Yours sincerely ...'.

**OPTIONS:** the individual words in the set of possible answers for a multiple-choice item.

**PARAPHRASE:** to give the meaning of something using different words.

**PHRASAL VERB:** a verb which takes on a new meaning when followed by a certain preposition or adverb (e.g. 'get away', 'take up').

**PRETESTING:** a stage in the development of test materials at which items are tried out with representative samples from the target population in order to determine their difficulty.

**PRODUCTIVE TASK:** a task which provides candidates with a stimulus to which the response is a piece of written or spoken language. As well as the Writing and Speaking tasks, productive tasks are found in ICFE Test of Reading, Part 2 and Part 3, and Test of Listening, Part 3.

**REGISTER:** the tone of a piece of writing. The register should be appropriate for the task and target reader, e.g. a letter of application is written in formal register.

**RUBRICS:** the instructions to an examination question which tell the candidate what to do when answering the question.

**TARGET READER:** the intended recipient of a piece of writing. It is important to ensure that the effect of a written task on a target reader is a positive one.

**TASK FULFILMENT:** completing all elements of an ICFE Test of Writing task using a range of appropriate and accurate language.

**TRANSACTIONAL LETTER:** a letter written in response to a request for action or to initiate action, i.e. the letter will trigger some outcome or result, usually in the form of further communication. A letter of complaint is transactional, a letter giving advice is not.

**TRIALLING:** a stage in the development of test materials at which tasks for the Writing or Speaking papers are tried out with representative samples of students to determine their suitability as test materials and whether they work as expected.