

MY HONEST OPINION ABOUT CPA EXAMINATIONS: WHY MANY STUDENTS FAIL— AND HOW THEY CAN PASS

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Every CPA examination season brings two very different emotions.

For some students, it is a time of celebration. Years of sacrifice finally pay off as they progress to the next level or qualify as Certified Public Accountants.

For others, it is a season of disappointment. Despite countless hours of study, they receive results they never expected.

If you belong to the second group, this article is for you.

After years of teaching professional accounting courses and mentoring hundreds of CPA students, I have reached one conclusion: **most students who fail are capable of passing**. Their challenge is rarely intelligence. More often, it is strategy, discipline, and examination technique.

Professional examinations are designed differently from university examinations. They test whether you can apply knowledge in practical situations under pressure—not simply whether you can remember what you read.

Let us have an honest conversation about why many candidates fail and, more importantly, what they can do differently.

Why Many CPA Candidates Fail at Their First Attempt

Failure is rarely a matter of bad luck. In most cases, it is the result of habits that quietly undermine performance.

1. Reading instead of Practicing

Many candidates spend months reading notes and textbooks but very little time answering examination-standard questions.

CPA examinations reward application, analysis, and professional judgement—not memorization.

If you cannot apply what you know to a practical scenario, reading alone will not be enough.

2. Poor Time Management

Many students know the answers but fail because they spend too much time on one question.

A candidate who spends 40 minutes earning 10 marks may sacrifice another 40 marks that remain unanswered.

Remember one important rule:

Allocate approximately 1.8 minutes for every mark available.

Discipline in time management is often the difference between passing and failing.

3. Weak Examination Technique

Knowledge alone does not earn marks.

Marks are awarded for answers that are clearly presented, logically structured, and responsive to the examiner's requirements.

Common mistakes include:

- Ignoring the actual requirement
- Poor presentation
- Omitting workings
- Writing excessively without answering the question
- Illegible handwriting

Examiners cannot award marks for answers they cannot follow.

4. Inconsistent Preparation

Studying intensively during the final two weeks before examinations rarely works.

Professional examinations reward consistency.

One or two focused hours every day over several months are far more effective than marathon study sessions immediately before the examination.

5. Anxiety and Examination Pressure

Many students walk into the examination room already defeated by fear.

Anxiety affects concentration, memory, and decision-making.

Often, students know the material but fail to demonstrate it because panic takes control. Confidence comes from preparation.

6. Studying in Isolation

Some students prepare entirely on their own.

Without feedback, mock examinations, or discussions with experienced tutors, weaknesses remain hidden until examination day.

Constructive feedback is one of the fastest ways to improve.

What Every CPA Student Should Do Differently

Changing your results begins by changing your preparation.

Practise More Than You Read

A useful rule is simple:

For every one hour spent reading, spend two hours solving examination questions.

Past papers and revision kits expose you to the thinking of examiners.

Study not only the questions but also the model answers.

Learn how marks are awarded.

Master Time Management

Every practice paper should be completed under timed conditions.

Use a stopwatch.

Develop the discipline to move on once your allocated time expires.

Time management is a skill that must be trained—not hoped for.

Improve Your Examination Technique

Structure your answers professionally.

A simple framework works well:

- State the point.
- Explain it.
- Apply it to the facts given.

Use headings.

Number your answers clearly.

Show calculations and workings.

Make it easy for the examiner to award marks.

Build a Consistent Study Routine

Consistency always outperforms intensity.

Studying one to two hours every day builds long-term retention.

Writing while studying also strengthens memory because it engages multiple learning processes simultaneously.

Sit Full Mock Examinations

Do not merely answer individual questions.

Complete full three-hour papers under examination conditions.

No phones.

No interruptions.

No shortcuts.

Train your mind to become comfortable under pressure before examination day arrives.

Seek Honest Feedback

One of the fastest ways to improve is to ask:

"Why did I lose marks?"

An experienced tutor can often identify weaknesses that students never notice themselves.

Correcting those weaknesses before the next sitting can dramatically improve performance.

Develop the Right Mindset

Professional examinations are won long before candidates enter the examination room.

Believe that you belong among qualified professionals.

Confidence should never replace preparation, but preparation should always build confidence.

What Every CPA Student Must Avoid

Some habits destroy more CPA dreams than difficult examination questions.

Stop Blaming Others

It is easy to blame the examination paper, the lecturer, or the examining body.

However, responsibility is empowering.

If others passed the same examination, there is something worth learning from their approach.

Stop Comparing Yourself With Others

Every student's journey is different.

Some qualify quickly.

Others take longer.

Both eventually become CPAs.

Focus on improving your own performance.

Never Ignore the Fundamentals

Advanced topics cannot compensate for weak foundations.

Strong understanding of the basics makes advanced questions much easier.

Don't Sacrifice Rest

Exhaustion reduces concentration, memory, and judgement.

Quality sleep is part of effective examination preparation.

Don't Depend on Motivation

Motivation comes and goes.

Discipline remains.

Successful students study because they committed to the process—not because they always feel inspired.

Never Take Shortcuts

Cheating may appear tempting, but it threatens your career before it even begins.

Professional accountants are trusted because of their integrity.

That integrity should begin while you are still a student.

Do Not Hide After an Unsuccessful Attempt

One of the biggest mistakes students make is disappearing after receiving disappointing results.

Some avoid classmates.

Others pretend they passed.

Neither response changes the outcome.

Accept the result, learn from it, and prepare for the next opportunity.

Failure loses its power the moment you confront it honestly.

My Final Message to Every CPA Student

In my experience, CPA is not simply a test of intelligence.

It is a test of resilience.

The students who eventually qualify are not always the brightest.

They are often the ones who refuse to give up.

They analyse what went wrong.

They improve.

They return.

And eventually, they succeed.

At Capital College, we celebrate not only national prize winners but every student who refuses to let one result define their future.

If your recent results were not what you hoped for, do not waste valuable time.

Identify your weaknesses.

Refine your strategy.

Prepare with purpose.

Success in professional examinations belongs to those who remain committed long after disappointment.

To those who passed, congratulations. Encourage someone who is still on the journey.

To those who did not, remember this:

Your result is an event—not your identity.

Stand up, Reset, Prepare again.

Your CPA journey is not over.

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