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## **FAE POST EXAM REPORT**

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## **Introduction:**

This report has been compiled by CASSI by amalgamating submissions from regional student societies following the 2010 Final Admittance Exam (FAE) sitting. The report has been broken down to give an overview of each of the five FAE papers that were offered to candidates at the 2010 sitting, held between 31 August to 2 September 2010. In total, CASSI have received **over 300 e-mails** from students, a number of which have been very comprehensive, showing the dedication of students to their exam success.

It should be noted from the outset of this report, that for many students sitting these exams, **this is the third consecutive year of sitting a new format of paper**, following the rollout of the new competency statement. Since 2007, students have demonstrated an ability to adapt to changing requirements of the new competency statement and have shown continuous engagement with the new FAE, as demonstrated by increasing participation rates in lectures, home assignments and mock exams throughout the year. It is within this context, that the following feedback has been presented on behalf of the 2010 FAE year group.

**For ease of review, comments that have been made by a significant number of respondents have been underlined.**

## **General Comments**

Many students have offered high levels of praise at the production of the course delivery schedule at the beginning of the academic year. This offered students the opportunity to ensure they were prepared for lectures and ensured consistency across the regions.

Students noted that where they did identify an indicator, a lack of clarity in the grading system made it impossible to have any confidence in their answers. Students are conscious that sample solutions are written to a 'highly competent' standard that they are not expected to achieve. However the aim of students is to achieve 'sufficiency' and students are not clear as to the actual standard expected for a pass. It would be beneficial if a range of solutions could be provided, for example 'poor/sufficient/excellent', so that students could understand what they are expected to achieve in exam conditions in order to pass.

Students have perceived that the mock papers were not representative of the actual exam papers examined. It was felt that the indicators in the mocks and sample papers were easily identifiable and distinct, whereas in the actual exams they were general, "vague" and "hidden". It was indicated that the actual exams would not be as hard as the mocks, indeed the figures of 10-15% of a differential was quoted by lecturers.

Students were assured that they would get detailed feedback from the mocks by way of the completed mark scheme. Some students commented that they felt comments on the mocks were sporadic and lacking in detail.

Whilst the majority of students welcomed the introduction of reading time to the core examination process, the same students felt that, given the number and depth of detail required, the remaining 4 hours was not sufficient time to allow for “Competent/ Highly Competent” answers to be completed. Students felt unable to demonstrate their competency because of the time pressure, not because of lack of knowledge. Students found themselves knowingly having to leave out valid points in a number of indicators just to ensure they could get the paper finished. This problem was identified particularly during the Simulations paper as outlined above.

Some students felt that 4.5 hour examinations are physically and emotionally exhausting in themselves and would not allow students to demonstrate their true potential. It was suggested that rather than have three exams on consecutive days, that there be a break of 1 day between core and the elective.

In the first year of the new exam, the length of time before repeats is also a big concern for students. Students have genuine concerns over their own situation, should they fail FAE 2010, and particularly students who are coming out of contract in the next six months, who will not be able to complete the course during their training contract. This has resulted in a number of students, even in this early post exam period, considering alternatives in the event of failure at FAE, given the long time lag until September 2011, their next opportunity to sit FAE.

On reflection, students do not feel the delivery of lectures during the year reflected the skills required on the exam day. Students feel let down that their lectures this year did not adequately reflect the changes in the new syllabus. Indeed, it was mentioned that in cases lecturers themselves did not truly convey the new system e.g subject matter that was specifically excluded on the syllabus was taught in a centre (piecemeal acquisitions / detail of defined benefit plans).

As a general point students do not feel the materials and lectures prepared them adequately for this exam at all. The materials had a large number of errors and often were presented with no workings to facilitate students learning and understanding. The delivery of the lectures in the same format as the old FAE, whereby subjects were split out, was not favoured by students. A more integrated approach (both materials and lectures) would better prepare students it is felt.

Students are anxious that for some of the “general/open ended” indicators, markers are given freedom to reward any relevant/valid answers and are not restricted to those answers that may be in a rigid mark scheme. It is vital that the

marking scheme reflects the merits of the many different approaches students could have taken to open ended indicators. Student interpretation may lead to indicators being missed but this is unfair, given the ambiguity of the cases. Students would propose that their responses are looked at as a whole. Students also hope that negative marking will not be used, whereby, based on their interpretation, students did not address an issue and therefore are penalised as a consequence.

It was noted that students were provided with text for ethics and marketing that contained practice questions but no solutions were ever provided for these. Students were informed that there no wrong answers. However, when preparing for these areas, the lack of “base line” caused confusion and undue anxiety for students.

Revision sessions and case study classes were useful, but it was felt that they were scheduled as replacements for actual FAE classes; students would be willing to start the course earlier in order to have more FAE classes, particularly in the area of Financial Reporting and Integrated Case Study Days.

In relation to the non-directive indicators, students found it difficult, even in the sample papers, to distinguish where work was required. The non-directive indicators varied from case to case, with some solutions going into great detail over non-directive points whilst other cases appeared not to address the non-directive elements, despite there being clear hints in the case as to a non-directive element (e.g. ethical issues). This was particularly highlighted in the areas of Change Management and Business Ethics, where some sample cases seemed to ignore potential indicators in these areas and report on them in other cases.

Some students were not in favour of the way the exam booklet was formatted and presented. The fold out pages caused some students confusion and lead to some panic when students had thought they had missed out appendices. Other students were complimentary of the fold out pages in theory as it allowed them to view the full case, however, because three different cases were included in the same booklet, it caused confusion over which case they were reading when they were not fully folded. It was suggested that separate booklets for each case study might be better.

## Paper Specific Comments

### Core Comprehensive Paper

An overriding comment for this paper was that the indicators were too general to be fully addressed in the time given. It was felt that requirements were unclear as to what exactly the indicators were looking for. One example of this type of indicator, the line “include any other issues that you may find relevant”, has caused a lot of concern amongst students as this could have meant several different indicators on its own e.g. redundancy element, change management issues, cross selling & misallocation of mgt charges issues.

Some students have noted that their answers in the given scenarios were spread throughout their answer booklets. Students are anxious that this year the markers are made aware of this and will be alert for answers in respect of one indicator which are relevant to another indicator. It is critical in this first year of marking the new style of scripts that due care and attention is paid to the answers to give students their best chance at passing and will unfortunately require a lot of time when marking papers.

Many students indicated that there was insufficient direction given regarding appendix 4A & 4B, as this was historical data and the case specifically stated bottom of page 5 appendix 3 – “all agreed that the report should focus on the future and not historical performance”. Students did not perform financial analysis on this data as the case specifically stated to focus on current and future data. Students had previously been told that they would only be given information it was required to answer the question. As a result students wasted valuable time trying to identify why this information was there and whether they should they be performing work on it.

The case provided students with a lot of information regarding the corporate structure and governance of the company but the case specifically stated that the company followed best practice. Different students have interpreted this information differently. Some students felt that the fact that the question stated that the company followed “best practice” coupled with the fact the question did not relate to a listed company, meant there were to assume that they were not to address corporate governance issues. Other students felt the volume of material in this area indicated that they should address corporate governance. This information again caused students confusion.

In respect of the efficiency assumptions - again it was unclear how students were to use this information as the case does not give an indication of how many staff were required for each contract, thus causing difficulties in calculating the required number of staff required to run the remaining business.

Some students raised concerns over the Director's Loan. It was unclear whether students were expected to address the Director's Loan made by the company to Peter Jones which appeared on the balance sheet. This has Companies Act and close company tax implications, which led some students to spend time addressing this issue. However as there was no mention of it throughout the narrative of the paper and it did not specifically relate to the report (having been loans made in the past) other students were under the illusion that this was not an indicator to be addressed. If this was not an indicator, some students will have wasted time addressing it. If it was an indicator, it needed to be more clearly indicated. Furthermore, in the case of the "Byrne" case study provided in the resource pack, the solution relating to Directors loans to companies was incorrect stating that Directors would be in breach of the Companies Act (ROI) should they advance a loan to the company in excess of 10% of net assets. This could mislead students as this same situation occurred in the comprehensive exam.

#### *Prepare 2011 Projected P&L incorporating proposed changes*

The financial impact of the proposed changes to the company was open to interpretation and a lot of assumptions will have had to have been made by individuals when calculating projections. Some students felt that it was unclear whether the FY 2011 projections had to incorporate a balance sheet or not. It is also important to point out that students who prepared the projections first, would have been required to make assumptions regarding the closure of the Gardens division, which may not have been what was recommended further in the DRAFT report. Due to time pressures however, they would not have had time to go back and revise the projections in their response.

#### *Evaluate the proposed closure of Tidy Gardens Ltd*

In general there appears to have been a lot of confusion from students regarding the "closure" of Tidy Gardens. Students were unclear whether this was the disposal of a subsidiary or was the company simply being shut for business reasons. A focus of the tax material covered in the syllabus had been on selling a company by means of assets or shares, and the disposal of a subsidiary had been covered in financial reporting. Students have gone down different avenues in their answers depending on their interpretation of whether the closure of Tidy Gardens was an actual sale of a subsidiary or just a closure of a new business.

CGT implications - if disposal of assets after closure of Garden unit, many students specifically did not outline the tax implications of a share sale as the case specified closure of the garden unit not a sale to a third party.

Those students that chose to keep the division open, did not feel the need to address taxation issues. In a case provided within the Resource Pack there was an instance of a business having to decide whether to keep a division open – where the decision was made to keep it open, the solution included the line that

students were not required to address tax consequences. Students who have not addressed the taxation consequences of a sale or disposal should not be penalised for failing to look at these consequences where they have decided to keep the division open, as the division was in fact profit making when other changes to the organisation were incorporated (most notably alteration to the management fee recharge).

#### *Tax and accounting implications*

The ambiguity relating to this indicator was highlighted by many students – it was considered by a majority of students that this requirement was not clear on which issues this indicator required you to address. Due to time constraints it simply was not possible to discuss all the possible tax and accounting issues and it was considered difficult for students to determine which tax and accounting issues would be viewed by the examiner as the most important.

For Financial Reporting lots of different approaches could have been taken – including consolidation procedures on disposal, IFRS 5 discontinued operations, IAS 37 – provisions for restructuring and discussion of IAS 24 in relation to proposed outsourcing. Any of the options required assumptions to be made about what happened. Whether a nephew would be deemed close enough to be a related party has been argued by many students. Some felt he was a related party (substance over form – i.e. only taking the contract on because he was nephew).

#### *Outsourcing IT function*

It was felt that there was insufficient data to assess the financial feasibility of the outsourcing proposal so students will have had to make a number of significant assumptions – this will affect the conclusions made by students. For example, it was stated that the cost of all consumables would continue to be borne by THG but students had no indication of how much this would cost. Similarly, there were Other IT Department Costs of 75k but students were unsure as to what these related to and hence whether they were avoidable/relevant costs

#### *Audit of going concern and the difficulties with the evidence needed*

It was noted as a concern that students were not sure if they should outline what work the Auditor would do from an audit point of view, or simply from the view point of what information the client should provide them with. Students who do not work in audit felt disadvantaged in this area.

#### *Review of management information being produced/KPIs*

The indicator in respect of the management information was perceived by some students to be very confusing. This question was unlike any other KPI question as it was perceived to be unclear whether it was an actual KPI indicator.

## **Core Simulations Paper**

Some students have noted that, in error, they wrote case study answers in the wrong case study book (Simulations paper had separate booklets for each case). It is hoped that this unintentional error will not be penalised. Students have marked this on the front of their scripts.

In general, the indicators in the simulations paper were perceived to be less vague than those in the core comprehensive paper. The major view held by students in relation to the simulations paper related to time pressure, in particular relating to simulation 2 (Organic Beef Company).

Students understand that time management is an important factor but, given that the format of the new exam means you may only have 2 indicators in which to demonstrate competence in tax/finance/imp/audit and that if you fail to achieve this it will result in the whole of core being failed. Should the CAI decide to give any sort of compensation in the simulations, students would urge that it is spread equally across all questions as many students (based on the advice given prior to exams) decided not to approach the simulations in numerical order, and rather used the suggested times to complete from longest to shortest.

### ***Simulation 1***

The overall consensus seemed to be that this was the clearest and most reasonable of the three cases, however, the time allowed was not considered by some students to be sufficient to appropriately address the issues.

#### *Discuss the issues raised in appendix 2*

The indicator concerning overseas labour costs was open to various interpretations. Students were unsure as to whether they were required to have addressed the practical considerations, the ethical considerations, or simply to inform the client of the financial considerations. It is unlikely that a student would have had time to address all of these considerations.

In particular students have noted uncertainty in respect of the strategic plan. It was not clear whether students should advise on the type of information to be included, actually prepare the plan themselves or simply advise the client on the steps involved in its preparation.

#### *Tax considerations regarding EIS, BIS and the wealthy individual*

The information in the NI tax FAE text book was incorrect. The book states that the annual allowance of income tax relief for EIS scheme is £400,000 rather than £500,000. It also stated that relief was available at 40% and 20%. Students who understandably relied on their text book for information will have made incorrect conclusions in their answer.

Students commented that they found the use of double negatives in relation to the inclusion of stating that “the company qualifies for R&D tax credits”, then finding out later to ignore R&D implications confusing.

### ***Simulation 2***

This appears to be the case that students have struggled most with. A significant amount of candidates commented on the time pressure for this case (many did this case last - going on recommendation to complete the cases in length order). A number of students stated that even by “picking up” extra time from completing other parts of the paper before time, 70 mins was not deemed enough time to complete the requirements of this case in full.

Students have also commented that the large volume of material in this case made it time consuming to pick out the relevant information and that the information was presented in a disjointed fashion which made it difficult to follow and synthesise.

It took a lot of time to consider which valuation methods were appropriate given the information provided. It appeared to many students that much of the data included in the appendices served no function, and instead its inclusion caused great confusion.

Students who completed CAP 2 on a modular basis and completed MABF as opposed to SFMA have raised concern relating to gaps in material covered relating to company valuations and acquisitions. Furthermore, students in this category were provided 1<sup>st</sup> editions of the AM Ward finance text, which does not cover these areas. Following this issue being raised by CASSI, CAI provided these students with an additional lecture in the affected areas, however these only happened 3 weeks prior to the exams. It is felt that this has put these students at a distinct disadvantage going into their exams. Some students commented that they did not receive an email about this online lecture and therefore they had to rely on self study for these subject areas (which is unfair given that company valuations were examined).

Students are anxious that a poor result in this difficult indicator may result in them failing business finance and therefore the entire core appear.

### *Valuation of options 1 and 2*

This valuation question was in a style unlike any presented to students in their FAE material and considered to be much harder. There is ambiguity as to whether 2 valuation calculations were needed to form a range or if one valuation method for each option was enough, given the limited information and time available. In particular some students noted that they found the calculation of

the valuation of Neville's option very difficult, as there was very little relevant information available for this option.

#### *Indication of further information needed*

This "catch all" indicator of including other information that would be required to complete additional valuations offers no direction as to whether this included due diligence and the steps involved in the due diligence process.

#### **Simulation 3**

The company in this question belonged to a specialised industry and students had been led to believe that specialised industries would not be examined. Banks have a very unusual set of financial accounting requirements, which the vast majority of students will never have come across before. This was particularly problematic in accounting for the developer loans issue. It was also noted that, due to the different jurisdictions and the government responses in both, the inclusion of this industry will lead to a wide variation in responses by students.

There was some uncertainty as to whether the focus in these indicators related to Auditing (student in their role as an auditor) or financial reporting (assessing the Implications of the information in the context of relevant IAS)

There is a perception that this case gave an unfair advantage to those students who work in the audit department of the bigger firms and who carry out the audits of banks, as it is such a specialised industry with specific testing, etc. In terms of the loan impairment testing, this is very specific to this segment and those who have completed the audits of banks would have very little difficulty in identifying how to test this, however, for the other students it was a very difficult indicator as the testing of loan impairment is very specific.

#### *When and how impairment should be recognised in accounts*

There is significant confusion as to which angle should have been taken in this case. Students were unsure if this was simply from an audit perspective or whether this indicator was from a financial reporting angle as well.

#### *Implications of derivative product*

Several students had problems identifying which IAS the derivative product related to and whether or not it actually was an intangible asset. Students were not provided with detailed guidance or cases relating to complex derivative products. There is ongoing debate whether this is an IAS 38 or IAS 39 issue.

#### *Ethical/corporate governance issues*

Some students have noted that it was unclear whether, and to what extent, students should address issues such as ethics, corporate governance (Combined Code) and internal controls. This makes it likely that some students will have spent time addressing these issues while others will not. Whilst it is understood that not all primary indicators can be entirely directive, students need to have some way of distinguishing the issues they should address from those they should not waste time on. Many students have not addressed this issue and consequently feel concerned.

Some students identified a problem deriving from the fact that they were told in the introduction to the sample papers that all wording is there for a reason. In this simulation, a paragraph finished with the words 'luckily George is not the audit partner'. This then led students to believe this phrase was included to highlight that this was actually not an issue / indicator.

## **Elective Exam General Feedback**

Throughout the feedback process, similar feedback was received in respect of each elective, regardless of elective chosen.

A large number of students expressed concern over the number of sample cases provided prior to the exams. Given that only one sample paper was provided and that this was the first year of these areas being examined in such detail, this offered students limited opportunity to practice cases of an appropriate standard.

Students felt that the absence of reading time for the elective left students anxious to read through the cases quickly, thereby causing anxiety that they may have missed a vital piece of the case.

It was noted that the elective papers were allocated a relatively limited amount of lecture time compared to core, even though they carried the weighting of a 4 hour exam.

## **Advanced Auditing & Assurance Elective**

A large number of students expressed concern over the number of sample cases provided prior to the exams. Given that only one sample paper was provided and one of the cases in this sample paper was deemed “outside of scope” for FAE 2010, students had limited opportunity to practise cases of an appropriate standard. A further three cases were later provided; however errors in solutions and the fact these were still in draft form, created unnecessary anxiety amongst students preparing for this paper.

It was reported that there was some inconsistency between lectures and text books – e.g. the audit elective book dealt with director’s loans under Companies Act 2006 (NI) whilst the lectures dealt with them under the old legislation.

### ***Simulation 1***

Students were unsure of the precise requirement of the report question. The case “draft an example report (with details of the work required) to address the requirements of the potential investors”, given the lack of information regarding the investor, students were unsure if they simply needed to outline what would be included in the report rather than draft the report. Other students interpreted this requirement as a test of Miscellaneous Technical Statement 39 – Reporting to third parties.

### ***Simulation 2***

The controls in this case were perceived to be complicated to understand given the time constraint and there was the potential problem that candidates have not had practical experience of controls in this area.

Some students were surprised to note that Intercompany transaction were so heavily examined, as this area was not addressed in lectures or in textbooks at CAP2 or FAE level.

### ***Simulation 3***

Following the announcement that Ballydeegan Credit Union in the Sample paper was deemed to be “outside scope” of the exam, many students were surprised to see a Credit Union in the exam.

Several students noted confusion regarding the dates in this case. The year end was Sept 2009 and the meeting was Oct 2010 but the dividend issue mentions October 2008. Students were unclear if these dates were intentional and commented it made it more difficult to propose the correcting journal entries.

Students felt that they were only prepared for these exams by lectures and study materials for Money Laundering requirements from the auditor’s perspective, as opposed to the obligations of a client to have procedures in place to deal with this. Lectures focused on money laundering from an auditor’s perspective.

## **Advanced Performance Measurement**

Students found this paper to be very time pressurised and felt it was too long to enable students to reach competency. It was further noted that students identified “vague” indicators occurring, which was disheartening.

Credit was given to the materials for this course and they were described as much more acceptable than those available for core.

Students are very concerned about comparability between Elective results because APM has the least number of students sitting it (less than 100 we are lead to believe).

### ***Simulation 1***

Students felt the indicators were fairly vague in description and it was difficult to detail which exact market entry considerations were relevant.

Most students associated the performance management indicator with KPIs but found it difficult to identify the relevant KPIs under the extreme time pressures and given the very specific industry concerned (Kebab shop).

### ***Simulation 2***

The indicator asking for key insights on countries (how the information at appendix 1 could impact on investment decisions) was overlooked by some students as they deemed this information to have been given for the purposes of simply providing a background / context to why South Africa was chosen.

One interpretation of the relevant paragraphs cited was that the Board had taken the report produced by the case subject into account, and was actively considering South Africa as a potential investment. That meant that no action was required in terms of actually putting the report together (as it had already been done). Students felt that the case did not make clear that there was a requirement to consider issues arising at different time periods. The wording of the text was considered misleading and jumped back and forth in time frames. Students felt it would be grossly unfair if they were to be awarded a “Not Addressed” on what may be a potential indicator.

Many students did not get a chance to perform a sensitivity analysis on the NPV due to time constraints. It was felt that students are not given enough time to think in the exam and process the information. Some students who did not have time to complete sensitivity outlined the importance of completing one before a final decision was taken in the hope they will not be penalised for this omission.

Students didn't know if a discounted payback calculation had to be completed. The phrase “ensure [the investment] makes financial sense” was deemed by a

few to be quite vague and students weren't sure if this just referred to ensuring the NPV was positive.

Students felt that it was unclear how much detail was required for the tax calculations. The case did mention that tax would be looked at separately; so many students assumed that detailed tax workings were not needed. However, a lot of information was provided regarding the tax rates in the two countries. Given the time pressure and the statement that indicated that tax would be dealt with separately (at a later date many thought), some students assumed that detailed tax analysis was not required.

### ***Simulation 3***

Some students used different models other than Porters and hope they will not be penalised, assuming they have detailed their own sufficiently, e.g. some students felt it was appropriate to use other business models. Given that the case asked for reference of any model deemed appropriate, it is hoped they would be given credit.

As the APM text book was the only source of information on Porters model, students are worried they might be penalised for using its content it to mould their solution.

Some students found it difficult to gauge how much detail was required around the model or if it should be just mentioned to support their discussion of Ireland having a competitive advantage.

### **Advanced Taxation**

Students felt that the sample papers were more direct than the actual exam. However, they noted that until the sample solutions are published, it is 'impossible' to know what was required of them.

Students were told to expect that their answers would require roughly an even split between narrative and computation, however the indicators identified did not appear to reflect this expectation.

### ***Simulation 1- NI Comments***

Some students felt the simulation had an emphasis on partnerships, an area covered briefly in CAP 1. Other students believed reference to partnerships was just for the 'context' rather than an indicator.

Reference was made to the client not wanting to incorporate. Some students read this to mean they should ignore incorporation as an option. However, others felt the examiner wanted them to explain the merits of incorporation to the client.

Some students felt the third party offer warranted a discussion of transfer to a third party, while others took the business owner's word that she did not wish to sell outside the family.

### ***Simulation 3 – NI Comments***

Extracts from the accounts were presented as an appendix, however students were unaware of the relevance of these numbers or how they should use them.

### ***ROI Comments***

Many students felt that this paper bore little resemblance to the mock and sample papers. Students were concerned by the number of errors in the FAE Core taxation book which was a source of great inconvenience for students. The exam was perceived to be more theory based, rather than numerically based, thereby throwing students in the exam.

Students noted that the wording for the questions on this paper in particular was very confusing and made it difficult to distinguish which angle the answer required. In relation to the residency question, students noted that they had never covered anything like it before and that only for the book would never have been able to make an attempt at it. It was noted that even then it was difficult for students to ascertain if they had interpreted this correctly.

### ***Simulation 1- ROI Comments***

Students felt it was unclear whether Marissa's business was a sole trade or company and that this case provided little guidance on what was required in the response (e.g. liquidation or succession by children).

Some students stated that they considered it unclear if a discussion on retirement relief was required. In particular, the reference to selling to a third party was considered ambiguous.

***Simulation 2- ROI Comments***

Students felt that it was unclear whether they should have focused on the issue of revenue audits or transactions giving rise to irregularities. Further confusion was cited in relation to the VAT issues raised.

## **Exam Venue Specific Issues**

### *Athlone*

After about 5 minutes of the reading time candidates were instructed to stop taking notes on external pages. Note taking, the identification and analysis of indicators, and the planning of students' answers has been stressed to us as being critically important during the 30 minute reading time allowed. Candidates had spent study leave and the mocks perfecting a method of analysing questions in this manner. To be told on the day of the exams to change this is unacceptable.

During the simulations examination construction was taking place immediately outside the examination hall. The noise generated by heavy drilling equipment was close to intolerable throughout and severely hindered candidates' ability to concentrate on the task at hand. There was also reports of an alarm sounding during the Core Simulations and Elective papers, which would further cause distractions to students.

### *Belfast - St Nicholas Church Hall*

Students have requested that in future the Institute should try to locate students in the same venue in which they sat their mocks to provide consistency.

The fire alarm of the Fire Station next door to St Nicholas Church Hall also went off during one of the exams. This can be distracting for students.

In the interest of fairness, no students should be disadvantaged by having a small desk and having to waste time searching on the floor for reference material (two desks per student were provided in St Nicholas Church but only one desk was provided per student for those sitting exams in the bowling green in Belfast). Furthermore, rather than having two desks which don't fit properly together, it would be better simply to have one larger desk.

Many candidates expressed thanks to the invigilators who were very helpful in all aspects.

### *Belfast – Bowls Club*

Some students found that the Bowls club was very cold and this made it uncomfortable for them to sit there for such a long period. Some of the students were also affected by the noise from a refrigerator close to some of the desks.

One student in the Indoor Bowls Club was assigned a particularly small desk in comparison to others (she was at the very front). When she asked if she could

swap desks with larger spares that were available she was told no and the invigilator proceeded to complain about her request to another invigilator while she could clearly hear – this was very upsetting in the last half hour running up to the exam.

In the Belfast Bowls Club there was confusion on the part of some students as to whether they were permitted to write notes on scrap paper during the reading time. The invigilator advised that the time could only be spent writing on the actual exam paper or checking reference material. This led some students to believe that writing on a separate note pad was not permitted.

### *Cork*

Students complimented the excellent manner and co-operation of the invigilators.

Students indicated that on one of the exam days a dog was loose during the last 30 mins of one of their exams, which proved distracting.

Students in Cork would like to thank the staff at the exam centre for co-ordinating parking on each of the exam days very efficiently.

### *Derry – Magee College*

It was noted that voices could constantly be heard outside the Hall and that a fire alarm sounded during one of the exams. The room was described by a student as cramped and with little ventilation.

### *Dublin*

Students complimented the excellent manner and co-operation of the invigilators.

There were reports by students of a smell of gas coming from the hall heating system on the mornings of Core Comprehensive and Simulations, which was considered a distraction.

### *Galway*

Confusion over reading time regulations meant that students were prevented from making notes on their exam script, however an extra ten minutes was provided at the end of the comprehensive case to make allowances for this.

### *Limerick - Thomond Park*

Some students have commented on the noise level in the exams. The air conditioning was very loud which caused a distraction they felt was off putting.

### *Sligo*

A specific issue in the Sligo examination center was that whilst students were told to arrive half an hour early on the first day, with many of the students arriving shortly after 0900 to get set up and organised for the day's examination, the invigilators did not have the rooms set up until 0950. Students found this very distressing as it meant that they did not get enough time to relax and set up their material efficiently, prior to commencement of the examination.

Students noted that on the first morning of exams two invigilators were communicating with each other consistently for the first hour of the exam. Students who communicated this to CASSI, made the point that it was distracting at the time of the Comprehensive exam. When a student spoke to one of the invigilators the following day, the individual apologised and the issue was resolved for the simulations and elective papers.

### *Waterford*

Students felt that desks provided at the Chapel were too small given the volume of reference material that is required for these exams.

### **Conclusion:**

CASSI would like to thank the examinations team who distributed our letters to students on the final day of exams across the country. This assistance was greatly appreciated by CASSI and the regional committees and together with the continued support of student services which enables CASSI to contact students throughout the year and enable CASSI to effectively carry out its role.

We trust the above feedback is useful and will be taken on constructively by those marking the 2010 FAE papers. Should you require any further elaboration on any of these issues raised, please contact the CASSI Education Officer.