

Issue	Feedback
1. Large number of Finance lectures held before Christmas	1. Finance lectures are frontloaded before Christmas as a support to students facing the assessment after Christmas. The aim is to familiarise students with the language used in Finance rather than the topics covered, as the assessment is mostly based on CAP1 material.
2. Holding of revision lectures at an earlier stage	2. The timing of the revision lectures is based around the recommended study leave so that the majority of students will be in a position to attend.
3. Lecturers assumptions that students had previous knowledge of a subject, particularly in Audit.	3. The lecturing team has been advised around appropriate levels of assumed knowledge (which at CAP1 is zero) and that the majority of students do not work in audit. CAI will continue to reinforce this.
4. Streamed lectures being made available sooner	4. The facility to stream lectures is only available in Dublin. Normally Group 1 lectures are recorded. These are made available as soon as possible according to the release schedule given to all students. CAI caveat that the release schedule follows the same sequence, but is not necessarily in sync with other centres. Some centres will progress more quickly or slowly in particular subjects which can result in the release of online sessions can seem delayed. Unfortunately, this is unavoidable.
5. Availability of only one sample paper	5. While the layout of the paper had changed, the topics examinable had not and students had access to all past papers which covered these topics.
6. More detailed solutions with proper workings should be provided	6. The solutions provided focus on exam style solutions and are not intended as tutorial notes.
7. Lack of an index in the tax book	7. If it can be done in sufficient time, an index will be put into the tax book going forward. Given the tight turnaround between Finance Act publication and issuing to students, this can be challenging.
8. Use of tablets for students	8. While the use of tablets would be more environmentally friendly, there would be issues with the use of tablets in the context of an open book exam.

<p>9. Audit assessment marks were a lot lower than expected.</p>	<p>9. The examiner's report highlighted that a lot of students provided generic information in the assessment which contributed to lower marks.</p>
<p>10. Overly complex wording of question 5 of the Tax (ROI) paper</p>	<p>10. This has been feedback to the examiner.</p>
<p>11. Very specific question on the Tax (NI) paper on Senior Accounting Officers.</p>	<p>11. This information has been feedback to the examiner. However, both CAI and CASSI acknowledge that this topic is stated specifically on the competency statement.</p>
<p>12. Examination of interim audits caused difficulty on the Audit paper.</p>	<p>12. This has been feedback to the examiner.</p>
<p>13. Challenging journal entries in the Audit paper.</p>	<p>13. The examiner's report for the last number of years have advised that journal entries will continue to be examined. In addition, the competency statement for Audit lists examinable Financial Reporting standards.</p>
<p>14. Timing issue in relation to question 1 of the Financial Reporting paper</p>	<p>14. Students were advised in lectures to consider questions 1 and 2 together when sitting this paper.</p>
<p>15. Concern that aim of the exams is to put students under time pressure.</p>	<p>15. All exams are moderated and CAI has made an increased effort to consider timing issues faced by students in previous years.</p>