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FINAL ADMITTING EXAMINATION

2013

PROGRAMME REPORT

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Executive Summary

Student opinion in relation to course delivery was varied. Some students felt that the standard of lectures were not adequate to prepare students for the level of knowledge expected for examinations. CASSI acknowledges that lectures are intended as a starting point and as a guide for topics to study and are not intended to fully cover each topic in depth.

CASSI received very positive feedback in respect of the Integrated Case Study sessions. Students reported that the case study days were the most valuable sessions they attended.

In terms of support materials, a generous amount of feedback was received. Requests for additional relevant case studies and notes were the main issues raised.

Although CASSI noted that the layout of the core comprehensive paper was improved significantly on 2012 many students were not satisfied with the new layout, noting that the appendices were somewhat cumbersome and did not flow logically. This resulted in students needing to re-read the paper several times to gain an adequate understanding. CASSI would recommend a consistent layout is kept between the mocks and the actual exam.

Similar to prior years, time constraints were a common issue raised by students, particularly in relation to the elective papers. Further, students felt that the papers this year were considerably longer than prior years, requiring a significant time to read and understand the cases.

Students noted throughout the survey that the indicators in 2013's exam were more indirect than prior year exams and as a result found the exam significantly more difficult.

Across all papers, students felt that the examinations did not reflect the amount of work and preparation that had been put in during the year. There is also a sense that students were expecting the exams to be based on broad knowledge and of a high level nature given the structure in prior years, however, many found the exams to be more technically orientated.

The request of a rest day between the core and elective was again raised by many students this year. CASSI would again request kindly that the ETLLL Board continue to consider this issue.

As noted in the address to the ETLLL Board in 2013, CASSI continues to support the requests of many students to introduce a repeat examination on the basis of the various factors outlined in the committee's address to the Board in June.

Introduction

This report has been compiled by CASSI by amalgamating submissions from almost 500 students in all regions, representing the views of those operating both under a training contract and the Elevation programme, following the 2013 FAE Examinations, held from 03 to 05 September 2013.

The report outlines the students' comprehensive and considered responses to all aspects of the FAE programme; from the lectures and tutorials provided, the quality and availability of support materials, the facilities and venues employed and the continuous assessments and exam papers.

Please note that discussion of issues will tend towards the most commonly identified areas and the following is not intended to represent a full and complete list of all relevant material or survey responses.

Course Delivery

In terms of course delivery, the areas of Performance Measurement and Information Management Principles (IMP) were identified as areas where improvements could be made. Students found that the information provided did not prepare them for the exam and that more detailed, relevant lectures should be provided.

The Case Study days were noted to be of particular benefit and many students have recommended that they be applied to the elective as well.

Availability and Quality of Support Materials

Students in general found the quality of notes and books provided to be of a poorer standard in comparison to those provided in the CAP 1 and CAP 2 exams. In particular students found the business leadership and IMP notes did not help students in applying the knowledge required to obtain competent within the case studies.

In general, students were happy with the cases provided and recommended that additional relevant cases be provided in future. Errors in cases were again cited as an issue for a small number of students. CASSI encourages students to provide specific examples of these errors to either the CAI or CASSI so that they can be amended going forward.

Core Comprehensive Paper – Day 1

Introduction

General comments in relation to the Core Comprehensive paper that appeared repeatedly through the feedback included:

- The length of the paper was deemed unreasonable. Many candidates felt that it took, on average, 55 minutes to read the main body of text and appendices. This had a direct impact on candidates' planning time and time set aside for each indicator. Students deemed this to be excessive relative to previous years, and were concerned that this would not be taken into consideration when marking the scripts.
- Students were unhappy with the perceived heavy weighting of Performance Measurement this year. Many students felt that these indicators required excessive time to complete, thus negatively impacting on other examinable areas. CASSI acknowledges that the number of Performance Measurement indicators was in line with the competency statement.
- The Core Comprehensive paper was deemed to be more technical than in previous years, and while this was welcomed by some candidates, a number of students felt this was unfair and not reflective of previous FAE exam sittings.
- Many students commented that indicators need to be more explicit, given the time pressures of the examination, to allow them to fully commit to addressing issues that are relevant to the case. Many felt they had 'wasted time' on an area which may not warrant recognition by the examiner.

Performance Measurement

The general consensus from candidates was that the Performance Measurement and Financial Reporting issues generally dominated the paper in terms of content and time. Many candidates believed this negatively impacted their ability to perform well on other areas, such as Tax, Finance and Audit.

A number of students noted that they felt the Performance Measurement indicators were more complex and computational than in previous papers, with a high degree of technical knowledge required. A common recurring theme from survey participants was that this level of difficulty consumed the vast majority of candidates' time, which as a result adversely impacted their ability to adequately address the remaining indicators.

Many candidates expressed concern with regards to the indicator relating to the costing system. The mention of standard costing and target costing within the main body of text and the provision of cost drivers within the appendices, led to confusion as to what exactly was required of the indicator. It should be noted that while adequate

information was provided to perform all required calculations, the manner in which the information was presented appeared to cause a problem, i.e. the information was dispersed over a number of paragraphs and appendices; this ultimately led to difficulties. As such, a number of candidates were of the opinion that this indicator lacked clarity and was unreasonable.

A number of candidates alluded to the fact that the Financial Reporting requirements within the Comprehensive Paper were excessive. Many felt that having to deal with four separate issues / adjustments was extremely time consuming and may not have allowed them to reach sufficient depth in their answers. Moreover, the disjointed nature of the information pertaining to the Financial Reporting issues also attracted criticism. In addition, the poor wording of the government licence led to confusion regarding which standard to apply, i.e. IAS 20, IAS 38 or IAS 10.

While many students were of the opinion that the standard of Performance Measurement indicators were higher than in previous sittings, it should be noted that a handful of respondents were of the view that, while excessive, the Financial Reporting adjustments were fair and to a standard that should be expected of an FAE student.

Business Leadership

The majority of students' primary concern in relation to Business Leadership was whether or not an Ethics indicator appeared on the Core Comprehensive Paper. Whilst candidates appreciate the concept of non-directive indicators, students questioned whether there was sufficient information to warrant an Ethics indicator and, as a result, many did not explicitly address Ethics in their responses.

A common theme in the responses received in relation to Business Leadership on the Core Comprehensive paper was whether the bank funding pitch related to Finance or Strategy. This ambiguity led to confusion and a number of candidates did not feel comfortable addressing this indicator.

The HR indicator was deemed to be very time consuming given the volume of relevant information to incorporate. A number of students noted that the issues seemed disjointed and lacked consistency. Students also commented that they found this indicator to be reasonable, although many argued that it was difficult to ascertain how much depth was required to achieve competency.

Audit

The majority of students were of the opinion that the Audit indicators presented in the Core Comprehensive paper were fair and manageable. However a number of candidates felt the areas examined were vague, such as Directors' Reports and the auditing of year-end hospital balances.

A number of students expressed doubt as to whether they were required to outline auditing procedures in relation to warranties and potential litigation claims. It was

noted that this requirement was only alluded to within one sentence relating to a separate indicator.

Candidates were unsure whether one or two Audit indicators were asked on the Comprehensive paper. For those who felt they performed poorly on Day 1, this provided added pressure going into the Simulation papers given the uncertainty of whether or not candidates would have further opportunity to demonstrate competence in Audit.

Tax

There appeared to be divided opinion on the tax indicator assessed on the Core Comprehensive paper. Many were of the view that the indicator was challenging but fair, however, a significant number expressed disappointment with regards to the level of computations required and the fact that information required to address this indicator was spread throughout the text and appendices.

A number of students felt that the requirement to explain the relevant reliefs and perform the related calculations was excessive in the allocated time.

Finance

The vast majority of students said that they found the Finance indicator on the Core Comprehensive paper to be vague and more difficult than previous years. As highlighted previously, candidates repeatedly noted that they were unsure whether the Finance indicator was in actual fact assessing Finance, or indeed, Strategy (Business Leadership).

The ambiguous nature of the Finance indicator led to further timing issues, in what was already a very time pressured examination. Moreover, many candidates expressed their concern at the level of difficulty required in redrafting the cash flow projections, with many unsure whether an NPV calculation was required or a basic one-year cash flow projection.

Other candidates highlighted the fact that the requirement for the bank funding pitch was unclear. Many students were unsure whether they were required to detail the salient points that a funding pitch should contain or whether they were required to draft the funding pitch itself.

Despite these negative comments, a number of students felt that the Finance indicator was a good example of a relevant, modern day business scenario.

Core Simulations – Day 2

Introduction

The general opinion from the survey was that although day 2 was better than day 1, particularly in relation to the identification of indicators, it was considered significantly more difficult than prior years. A lot of students felt that although there was one less simulation they were still under a lot of time pressure. Students who applied the recommended planning time found that they were not able to complete all of the indicators and requested that information within their planning section be taken into account when marking. A number of students found that this paper required more judgement than prior papers and with insufficient time provided for this. CASSI acknowledge that judgement is a key area of FAE competency.

Of the 484 students who participated in the survey approximately 89% responded with a difficulty ranking for the Simulation cases. Of this 89%, 76% of students considered Simulation Two as the most difficult. This was mainly due to the Finance and Financial Reporting indicators discussed in detail below.

Simulation 1

The majority of students were happy with this case stating that the indicators were fair and the time allocated was sufficient. A number of students noted that while the indicators were not complex they did contain a lot of information due to the ‘sub-indicators’, which they found put significant pressure on time.

Tax – EHS (ROI)/ EIS (NI): The students’ responses were mixed for this indicator with a significant number of students noting that the requirements appeared to be more relevant to a tax specialist rather than a general advisor. Some students felt that the information on the number of investors was important and its omission lead to a number of assumptions. Some students also noted that information on the length of incorporation should have been provided to consider the relevance of seed capital relief.

BL – Corporate Governance board structure: The majority of students were not happy with this indicator indicating that it was poorly structured, subjective and too long, resulting in difficulty in achieving the sufficient depth required. A number of students were concerned whether they were required to answer this as one indicator or two and were unsure how to approach the query regarding the Finance Director without reproducing the information within the case.

IMP – System selection: The majority of students were happy with this indicator and felt that it was fair. A number of students did note that the wording of the indicator lead to confusions as they were unsure whether the two systems needed to be compared at all given the client’s comments. A large number of students also noted a concern that their recommendation that neither system suited may be viewed as ‘sitting on the fence’. CASSI acknowledge that this remains an appropriate answer.

Audit – Segregation of duties: Students’ response to this indicator was also mixed. A

number of students noted that the indicator suited a candidate who has not specialised in Audit; thus they were content with the requirements. Other students found the indicator to be subjective and were unsure of what was required. A number of students were confused by the fact that the company was audit exempt and were unsure whether to approach this indicator from a Business Leadership or Audit perspective. CASSI notes that this form of 'silo thinking' was continually discouraged by the Institute.

Simulation 2

The majority of the students found this simulation very difficult with technical calculations required under significant time pressure. In general, students felt that the layout of the case study was confusing with a significant volume of information to read and absorb.

Finance – Interest rate hedging: Students felt that this was a very technical and difficult indicator with general confusion over what was required. A large number of students noted that the question appeared to be orientated towards a CAP 2 style of exam rather than FAE, commenting also on a lack of similar examples in either the case studies provided or within the Finance course book. Students felt disappointed with this indicator as they believed that they were not able to compensate for their answer to the Finance indicator in day one. In general, students felt that this indicator was significantly more difficult than previous exams and was not covered appropriately within lectures.

Financial Reporting – EPS: This indicator was also considered to be very technical, requiring significant calculations on top of the risk calculation resulting in many not being able to complete the indicator on time. Students noted that the layout of the indicator also added to its difficulty, i.e. the profit figure in the first paragraph, the share based payment in the last paragraph and the remaining items within the last appendix. A large number of students felt that this structure was 'unnecessarily confusing'. Students again noted that the technical nature of the question was more orientated towards a CAP 2 or AAFRP type question rather than an FAE case study. A number of students noted that they were confused by the comment on the first page of the case, where it was stipulated that Financial Reporting was to be ignored. CASSI acknowledges that this was referring to a Business Leadership indicator. Other students noted that they were unsure if the share-based payment resulted in a separate indicator for IFRS 2.

In relation to the above two indicators CASSI notes that the competency statement does detail that all material covered in CAP 1 and CAP 2 is examined at FAE level and that this was brought to the attention of all students at the induction classes. Indeed, it was repeatedly noted that students, in particular masters students, will need to ensure they are up to speed.

IMP – USB Keys: In general students were not happy with this indicator. The majority of students felt that they could only apply common sense in answering this indicator rather than using information from the course book or from lectures. This resulted in confusion in relation to what level of information was required to obtain competent. Students were disappointed that this area of IMP was asked given that it was not

covered in great detail in either the lectures or the book. A number of students questioned its relevance within an accounting exam.

BL – Strategy: There was a mixed response to this indicator with a number of students noting that the requirement was very vague. In relation to the layout of information some students complimented the use of slides in comparison to dense text while others noting that it added ‘unnecessary confusion’. Some students felt that the indicator was too general and did not provide sufficient information for a detailed strategic analysis.

Elective Papers – Day 3

Advanced Auditing and Assurance

Introduction

From the 484 candidates who participated in the survey 205 completed this elective. The general opinion on the paper was that in comparison to prior years and the mocks it was longer and more difficult, with the indicators less clear and more indirect. It was also noted that the exam appeared to be less technical and more orientated towards a CAP 2 level in comparison to prior years. This provided the candidate with limited opportunity to display their knowledge of the standards and questioning the ‘relevance’ of the course material provided.

Candidates were ‘frustrated’ and confused by the client monies indicator in the third simulation and were disappointed with the confusion in the second simulation due to ‘today’s date’ being omitted, as discussed below.

Simulation One

This simulation got a mixed review with nearly an equal number of students ranking it the least difficult in comparison to those who ranked it the most difficult. However, the majority of students were unhappy with the simulation noting that the layout of the case was very poor, requiring a number of reads to acquire a sufficient understanding of the scenario and requirements. Many noted that the splitting out of the revenue into a number of paragraphs would have helped. In addition to this, they considered the indicators to be lacking in direction. Furthermore, students felt that the risk indicator was very specific to revenue and found it hard to give sufficient in-depth answers.

The majority of the students considered the recognition of the revenue to be incorrect but given the partner’s comment that he was happy with it, they did not address their concerns. Some students noted that they were disappointed that they could not demonstrate their knowledge of IAS 18.

A small number of students found this simulation fair, were happy with the layout of the information and found they could easily identify the indicators.

Simulation Two

Students in general found that this case was the easiest of the three in terms of identification of the indicators. However, the majority of students felt that there was significant time pressure due to the number of audit reports that were required to be drafted. Further, it was felt that the lack of information on whether the client adequately disclosed the going concern issue and would adjust for the provision, lead to a large number of scenarios to be accounted for under significant time pressure. The general opinion was that requirement to draft extracts from the audit report was an ‘unnecessary’ and a ‘copy and paste indicator’. The indicator was deemed to be

significantly time consuming and impeded on the other indicators. CASSI acknowledges that audit reports are required per the competency statement and that the main issue was the number of extracts required. Students highlighted that the selection of audit opinion is subjective and requested that this be kept in mind during correction.

The majority of the students were happier with the structure of the case but were annoyed by the omission of 'today's date'. As a result many were unsure which year end they were assessing (31/10/13 or 31/10/12) believing that this added unnecessary confusion and stress. Many noted that this should have been identified during draft readings and clarified.

Some students noted that the Ethics indicator was significantly more subjective than prior years and placed a greater reliance on the candidate's judgement. It was felt that the allocated time did not allow for this.

A small number of students commented on the provision indicator, with some noting confusion over the layout of the indicator, i.e. split out over the appendix. Others highlighted that similar items were examined in the Core paper, leading to an overlap and impeding the candidates' ability to convey sufficient breadth of knowledge.

Simulation Three

This case was considered the most difficult of the three with students generally dissatisfied by the considerably large volume of information to be reviewed and presented to the examiner. Candidates felt that the case was more orientated towards CAP 2 Audit and did not provide sufficient time to take a high level view as had been indicated within the examiner reports.

The majority of the students noted that they were extremely dissatisfied with the client money indicator, with a number of students using the word 'ridiculous'. The combination that B4 is not examined per the compendium and that it was an unusual area, with no examples within the lectures or course material, left students 'confused', 'frustrated' and 'disillusioned' with the FAE exam. Students felt that the information provided was very vague resulting in most candidates unsure about what exactly was required, noting that it could have been AML, general bank controls or non-audit services. A number of students also noted that they were unsure if such advice could be provided as it would result in a self-review threat.

Some of the students considered the review of the senior's paper to be fair but very time consuming while others found it difficult, noting that there was too much information to review in the time provided. Many candidates were confused as to what separate information was required to be provided to the partner and felt that there were some 'doubling up' on their answers leading to increased time pressure. Some students were also concerned that they may be penalised twice for the errors or omissions they may have made in the first memo. Finally a few students noted that the review of working papers was not covered in great detail within the elective lectures and was a significant disadvantage to masters students. Again CASSI acknowledges that the competency statement does detail that all material covered in CAP 1 and CAP 2 is examined at FAE level and that this was brought to the attention of all students at

the induction classes where it was repeatedly noted that students, in particular master students, will need to ensure they are up to speed.

Advanced Performance Management (APM)

Introduction

Overall it was felt that the APM paper was very different in comparison to previous years and did not reflect the material covered in classes and the sample papers. Students found certain information in the simulations confusing, arising from what was considered vague information. The indicators also lacked clarity. Timing was an issue for many and it was agreed this was caused by the unclear nature of the indicators and the length and complexity of the calculations required. Students did not feel that the simulations provided them with an opportunity to show their technical ability and knowledge accumulated via lectures, past exam papers and the provided text. In addition to the above, and based on the content of lectures and past exam papers, many Students were very surprised that they did not see an NPV calculation in any of the simulations.

Simulation One

This simulation was felt to be the least difficult by the majority of students, however, a number of concerns were raised.

Many students found that the case was very time consuming due to the unclear wording of certain aspects of the question e.g. whether the intention was a Joint Venture or a full acquisition. Some students felt that the information required for the financial analysis was unnecessarily 'hidden'. The common reaction in relation to the timing for this simulation, which some students do acknowledge is only 'suggested', was far too little for the amount of analysis required. Correspondingly, students felt the required analysis seemed excessive for only two indicators.

Some students also felt that they would have expected the indicators to arise in the Core examinations. More specifically, there was an emphasis on Finance and Management Accounting, which gave those only sitting the Elective examinations this year a distinct disadvantage.

Simulation Two

This simulation was deemed to be the second most difficult simulation in the paper. Consistent with the general reaction to this Elective exam, the main issue with this simulation was time and clarity of the requirements. Students were confused by the nature of the business in this simulation, affecting their ability to answer the indicators, specifically in relation to the market entry strategy indicator. However, students generally agreed that the indicators themselves were fair and reasonably easy to identify.

Simulation Three

This simulation was seen as the most difficult of the three. Students felt that the wording of the simulation was poor and vague, which affected their ability to provide a

simulation-specific answer (as opposed to a generic answer, which was noted as an examiner comment for the Mock Examinations). Many students also noted that the four indicators required for this simulation within an 80 minute suggested timeframe was insufficient, particularly due to the complex contract pricing calculation.

Similar to simulation 1, students noted that this simulation leans towards the format of a CAP2 or Core examination paper and does not reflect the work that was put into studying the APM material provided, the past exam papers and the lectures attended.

Advanced Taxation – Republic of Ireland

Introduction

Timing was a huge issue for many in Simulation 1 as a result of extensive information supplied in the appendices. This had a knock on effect for many in the time dedicated to the other simulations. Due to the time constraints, candidates were restricted with their planning time and as a result did not feel that the simulations provided the opportunity for them to prove their technical ability and knowledge.

Simulations 1 and 2 were generally thought to be fair, although it was commented in a number of instances that the information provided for indicators was vague and students struggled to identify exactly what the examiner was looking for.

Simulation One

Simulation 1 was deemed to be the most difficult of the three simulations by a small majority of students.

Most students identified the indicators, however, a number of students stated that they were unclear what the examiner wanted from the question. The Corporation Tax reliefs/incentives indicator in relation to intangible assets relief and capital allowances was highlighted a number of times in the responses.

Many commented that they found the foreign branch / subsidiary indicator to be very difficult stating that they felt this was not adequately covered on the FAE Tax Elective course.

A majority described this simulation as long and found the time constraints to be unfair, commenting that 90 minutes was insufficient for the requirements.

Simulation Two

There was an even amount of students that found this simulation to be the least difficult of all the simulations along with Simulation 3.

Most students described this simulation as fair and felt that the indicators in the case were clear and the allocated time was sufficient.

Some students found the disposal of a business indicator to be quite difficult, expressing that there was not enough information provided in relation to the minority 10% holding and there was too much judgement required to determine if CGT Retirement relief applied.

Simulation Three

This simulation was considered to be the joint least difficult along with Simulation Two and a majority of candidates were of the opinion that the direction of the question was

quite clear and the indicators easily identifiable.

A small number of students found the transfer of a business to a company indicator to be difficult. This was mainly due to the fact that it was unclear how the new company would pay for the assets of the trade and that the building was to be personally retained after incorporation meaning business relief would not apply. As such, students felt uncertain which reliefs were relevant.

In general, students were satisfied with the VAT indicator in this simulation. However, it was commented that this indicator may have been missed by students due to its indirect nature.

Advanced Taxation – Northern Ireland

Introduction

In general, students were dissatisfied with this paper indicating that poor structure and wording made it difficult to identify the indicators. Students felt that indicators were more indirect which was not in line with previous years. Moreover, a number of indicators were deemed to have a lot of additional information attaching to the overall 'core indicator'. This made it difficult to succinctly identify the requirement. Timing was noted to be an issue, particularly for Simulation One..

A lack of corporation tax and a potential overlap of some indicators were also pertinent thoughts.

Of the 484 students that participated in the survey 27 completed this Elective, thus the comments detailed below may not be indicative of all NI tax students. All three simulations were close in ranking of difficulty with simulation 3 marginally considered to be the most difficult.

Simulation One

A large number of students felt that the recommended time was not in line with the length of the case and the volume of information that was asked of them. A number of students referred to the phrase 'Not February 2013' in the opening paragraph and were unsure if this was a typo or indicated that it was January. However CASSD acknowledges that this was clarified by the institute on the day. A small number of students were happy with the layout of the indicators within the appendix and commented that it was the best method of asking tax indicators. Despite this, it was felt by a number of students that the appendix should have appeared directly after the case in a similar fashion to the other two simulations. The volume of information was also commented on.

Simulation Two

The majority of the students found the wording within this simulation confusing. Students also noted that the volume of names provided added further confusion. Students found the indicators vague and were unsure of what was been asked or how to apply the large volume of information provided. This theme of difficulty in providing concise answers to very broad topics was present in much of the feedback for this simulation.

One student made an interesting comment that the scenario of a death in Simulation One and a potentially fatal injury in Simulation Two were very similar in nature. Under exam pressures it was felt that Simulations should be clearly defined and unique in order to prevent candidates from becoming confused. Whilst it is accepted that in this case the scenarios were separable, CASSI believe this is an important point to note in the future.

Simulation Three

A student noted that the wording and structure of this simulation was confusing and found it very difficult to locate the indicators. The wording in particular left them unsure if the business had been incorporated yet. It was felt that similar, factual information in a real-life scenario would be much more 'black and white'. Where such information is not an indicator in itself, rather just simple background information, students felt that there should be no ambiguity or lack of clarity. Students also felt that the case itself already provided much of the information that the indicators appeared to be requesting. They felt this made it 'impossible' to decipher what was required. A number of students noted that this was their final simulation and as a result they ran out of time. This relates back to the overall issue of timing for this paper.

Additional Comments

In general, students were happy with the exam venues. There were some complaints in relation to the cost of parking in the RDS.

In relation to the Athlone centre, the venue had not been set up for the exam when students arrived, this was also an issue raised in the prior year. Some students also noted that the desks provided were too small. This issue was also noted in the Waterford and Belfast venues.

In the Belfast venue there was an issue on the first day with students not allowed in until 9.50 and one of the invigilators only allowed students to take notes on their exam paper during the reading time. This was clarified after day one. Further, it was noted on the third day that there was significant noise due to construction work.

Some students in Belfast also noted that the view of the clock was impeded by other students' desk areas.

Conclusion

In general, students found the 2013 FAEs to be different and considerably more difficult than prior papers. Candidates were expecting the papers to be high level in nature but found that they were more detailed and technical. They felt that the guidance provided during lectures and preparation during study leave was not in line with what was required on the day.

CASSI is grateful to CAI for extending the invitation to provide this report. We trust the feedback provided will be beneficial and will be taken in the constructive and co-operative spirit intended.

CASSI would like to thank CAI and the examinations team for communicating the availability of the feedback survey to students. This assistance is greatly appreciated by CASSI and the regional committees.

CASSI would also like to thank the invigilators in all exam centres for their assistance and patience during the examinations.

Should you require any further elaboration on any of the issues raised, please contact the CASSI Education Officer.