



Chartered Accountants Ireland Student Societies

Issue	CAI Education Team Feedback
Students felt there were not a sufficient number of Management Accounting Lectures.	CAI wishes to remind students that there were 2 online sessions for Management Accounting included in the Launch Programme. There were also 4 lectures held after Christmas and Management Accounting was covered during integrated case study days and steps cases also.
Timing of lectures during the busy audit season from January – April caused issues for students working in audit departments, particularly in Big4/Top10 firms. Many students felt pressure to work in the evenings and at weekends and miss key classes as a result.	CAI appreciate this but lectures must take place between January and June therefore this is unavoidable. Lectures are recorded and available online for students who cannot attend some classes. CAI appreciate the pressure on students and continue to engage with employers around student attendance.
Specific issues were raised in relation to the revision course for repeat students.	CAI is committed to looking at the issues raised and aim to ensure a quality revision course is in place for students.
Students felt unprepared for the level of strategy examined with 3 full indicators appearing in FAE Core.	While there were only 2 face to face strategy lectures (i.e. 1 full day) there were a large number of mechanisms by which students were prepared for Strategy: <ul style="list-style-type: none"> • Introduction to Business Leadership in FAE Launch, • Online strategy sessions, • Strategy lectures, • Integrated case studies, • Blackwater case day, • FAE Steps • Mock exams • Self-Study integrated cases A student engaging with the above should have been adequately prepared for the indicators examined. Unfortunately a number of the above were very poorly attended during the year. The Blackwater case day in particular contained a significant amount of Strategy and was designed based on specific feedback from the FAE Board on areas of Business Leadership which students needed to improve.

Only 2 years of updated mock papers available for Electives, Tax Elective in particular.	CAI believe there are a limited number of ways this material can be asked and that 3 years of past exam papers and 2 years of past mock papers should be sufficient combined with other course materials.
Some students in industry could not attend the Mock exams due to month-end.	CAI must hold the Mock exams as close to the beginning of the recommended study leave as possible. However, CAI have agreed to explore what alternative options they may be able to offer to ensure these students receive the benefit of the formative feedback provided by the Mock correctors.
Issues with the IMP, Strategy and MABF case books.	CAI are committed to reviewing the materials provided in light of these comments and CASSI will work with them on this. A focus group may be held to determine particular issues.
Students felt ill prepared for the AAFRP exam and requested a 2 day workshop. Additionally, CASSI requested that a mock AAFRP exam be launched as the March/April Steps case to allow students to practice questions they have not seen before under exam conditions at home.	CAI and CASSI are currently working together to develop an improved AAFRP workshop. CAI also wishes to remind students of the 6 Financial Reporting sessions held pre-Christmas which have incredibly valuable notes which should be used in preparation for both the AAFRP and the main FAE. CAI have agreed to launch a mock AAFRP exam as the March/April Steps case next year to assist in preparation.
Desks collapsing in the RDS.	CAI were unable to confirm these reports as they had not been reported to an invigilator. CAI wish to stress to students that it is essential that they report any such issues to invigilators immediately who will assist as appropriate.
Chairs are too low for the desks in the RDS and are uncomfortable.	CAI have confirmed that these chairs and tables are of standard heights. While CAI acknowledge that the chairs are not ideal for such long exams, in a venue with 900 students there are few other practical options.
Car park charge in the RDS exam centre being expensive.	This charge is imposed by the RDS and is out of the control of CAI.
The desks provided in the Waterford venue were not ideal and those provided for the mock exams were superior.	The standard table for examinations is a 4ft table. The tables for the mock exams in Waterford are believed to have been larger than the standard size given in all other exam centres. As such, CAI cannot commit to a change here. However, the option of using an alternative venue for the main exams will be reviewed.
Signing out of exam papers resulted in a delay and some students took advantage of this to	Any such students have been reported by the centre invigilators to the Examination

continue writing on their scripts.	<p>Department and the students will be listed for consideration by the FAE Board during adjudication of results. Students are advised to let an invigilator know if they have seen a student breaching exam regulations in this manner.</p> <p>The exam centre invigilators will be increasingly vigilant for this sort of behaviour which will not be tolerated.</p>
Discontent with the time pressure imposed by all case studies, particularly FAE Core.	This has been communicated directly to the FAE Board via the CASSI Report.
Issues locating an IMP indicator on Day 2 – FAE Core – Simulations.	This has been communicated directly to the FAE Board via the CASSI Report.
Students unsure of which topics certain indicators fall under e.g. e-Marketing indicator on Day 1 – FAE Core Comprehensive – Marketing under Business Leadership or IMP? Students have a lingering anxiety in respect of the breadth and depth tests.	Students should not concern themselves with which of the Super 6 each indicator belongs to but should answer the issues as they present themselves. On a practical level, when faced with a client, you would not consider which area an issue falls under before deciding how to respond but merely will deal with the issue and provide an appropriate reasoned response. However, the feelings regarding the depth and breadth test are outlined in the CASSI Programme Report which has been passed directly to the FAE Board via the CASSI Report.
Potential ambiguities in questions.	This has been communicated directly to the FAE Board via the CASSI Report.
Students struggled to ascertain exactly what was required of them in the strategy indicator in FAE Core – Sim 2.	<p>This has been communicated directly to the FAE Board via the CASSI Report.</p> <p>Related to this, and to some of the other feedback, it was also noted that at FAE, not all indicators are fully prescriptive. As in real life, there may be more than one possible, valid response to an issue. Students are reminded that CAI has consistently confirmed that all valid responses to indicators in case studies are considered and appropriate credit awarded.</p>
Students felt some of the indicators were too lengthy for the time allowed e.g. disposal of a controlling interest in a subsidiary where both the accounting and disclosure implications were required.	This has been communicated to the FAE Board directly via the CASSI Report.
Students were unsure as to the facts in the revenue recognition indicator in FAE Core – Sim 1 and lost time as they believed there was an ethical issue which they then addressed and this lost time had a knock on impact throughout the paper.	This has been communicated to the FAE Board directly via the CASSI Report.
Students were unsure as to the facts in the R&D	This has been communicated to the FAE Board

tax indicator in FAE Core – Sim 2 and lost time attempting to clarify the situation due to the language used in the case study.	directly via the CASSI Report.
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CASSI wishes to remind students that they are more than welcome to submit feedback regarding the FAE Education Programme throughout the year directly to CASSI who will act on it to resolve any issues or ensure positive initiatives/aspects are retained. Any issues with materials should be communicated also.

CASSI wishes to confirm that all issues in the CASSI FAE Programme Report were reviewed and the report has been passed to the FAE Board for their review prior to marking. CASSI wishes to thank students for their time in providing feedback on the FAE Programme and also CAI for their efforts in considering this feedback and responding to it.