

# Summary of the Board of Examiners' Report

## 2019 Common Final Examination

*This document was developed by the Board of Examiners (BOE). It is a summary of the BOE marking process and additional steps taken to evaluate candidates' responses due to disruptions involving the September 2019 Common Final Examination.*

The Board of Examiners' (BOE) mandate for setting and marking the Common Final Examination (CFE) is to determine whether candidates have demonstrated the knowledge and skills required for entry to the CPA profession. In the spring of 2020, the Board will issue its normal, detailed report on the 2019 CFE which provides feedback on candidates' performance and commentary from the BOE. The purpose of this early communication is to explain the additional steps that were taken to evaluate candidates' responses for the September 2019 CFE.

Many of the CFE exam centres experienced significant technology challenges with the exam software and Wi-Fi issues that created unique writing experiences across Canada. These issues caused some candidates to write off-line in Microsoft Word and Excel with no access to reference materials for all, or parts of the exam. Other candidates experienced interruptions, disruptions, and significant delays in starting their exam or uploading their responses at the end of the exam. As a result, the BOE expanded its marking processes to ensure all candidates were treated fairly - recognizing the specific writing circumstances that could have impacted performance, while continuing to ensure that successful candidates met the standard for entry into the profession.

To assist in marking the September 2019 CFE, the BOE sought the advice of a variety of experts. The additional expertise was provided by three psychometricians, a psychologist, and other external advisors. The psychometricians advised the BOE on how to modify its standard processes and build on them to protect the integrity of the marking process. This was done for those candidates who wrote at locations where the entire writing centre experienced a significant issue and at an individual level for issues experienced that were specific to a particular candidate. The psychologist provided input on the extent to which the issues experienced during the 2019 CFE contributed to increased levels of stress and anxiety for candidates and how that may have impacted their performance.

To identify the issues that impacted candidates, the BOE first reviewed the writing centre reports prepared by each region/province and identified the following issues that could have impacted performance:

- Significant or minor start time delays in writing centres
- Lack of access to reference materials
- Partial access to reference materials
- Significant challenges with exam software
- Scheduled delays in start times resulting in potential advanced knowledge of exam content

Students were grouped according to the nature of the disruption or delay they experienced. Candidates who did not experience any of the above issues were considered part of the 'Standard Group'.

Additional reviews were performed for all failing candidates where there was any indication of exam writing difficulties.

The BOE would like to acknowledge the contributions of the experts, CPA Canada's evaluation staff, and particularly, the 280 CPAs from across the country who were involved in the marking process this year.

## **Step 1. Establishing a Baseline**

For the 2019 CFE, the Standard Group was used as the baseline throughout the entire marking process. In addition, all comparisons of candidate groups from year to year and between writing centres were done with reference to the Standard Group.

All papers, whether from the affected groups or the Standard Group, were marked through the regular marking process. This approach was recommended by the psychometricians as an important step in identifying, through statistical analysis, where adjustments might be required. Markers were instructed to apply the marking guidelines to all candidates using the same method, with the understanding that any adjustments would be made by the BOE later in the process.

Once the passing profile was set for the Standard Group, the BOE with the assistance of the psychometricians and the external advisors, reviewed the results of the affected groups relative to that of the Standard Group.

## **Step 2. Special Considerations**

### **Students with intermittent or no access to reference materials**

Candidates who either had intermittent access or no access to the reference materials on Day 2 and/or Day 3 were identified through the writing centre incident reports, and the regional attendance lists. Following consultation with the psychometricians engaged by the BOE, a separate, special marking process was developed for these candidates based on first principles, instead of expectations achievable with access to the CPA Canada Handbook and the Income Tax Act.

Since some candidates had intermittent access to the reference materials, additional steps were taken to confirm whether their tests were affected based on their responses. For example, if the candidate response included direct quotes from the CPA Canada Handbook or the Income Tax Act, they were excluded for that specific assessment opportunity.

In addition to this special marking, the BOE concluded, based on statistical analysis, that a further adjustment was necessary for these candidates in order to reflect the significant time delays. This adjustment was consistent with the adjustment made to the group that experienced significant time delays (discussed below).

### **Students who experienced unexpected delays (Day 1)**

A number of writing centres experienced a delay in starting the CFE on Day 1. Statistics for these writing centres were analyzed and it was concluded that only one writing centre, which experienced the most significant delay, had results that were outside of the range of normal

variability. All candidate papers that were given a marginal fail for Day 1 from that writing centre were reviewed to determine whether the delay could have impacted the candidate's pass/fail standing.

### **Students who experienced significant and minor unexpected delays (Day 2)**

Candidates with significant delays were defined as those who experienced a delay of two or more hours at the start of their exam on Day 2. Candidates with minor delays were defined as those who experienced a delay between one and two hours at the start of their exam.

The BOE collaborated with the psychometricians to assess the performance of these candidates against the same writing centres in prior years as well as the Standard Group. A difference was identified in the performance of candidates in writing centres with significant delays, so the BOE made an appropriate adjustment. No difference was identified in the performance of candidates in the writing centres with minor delays, therefore, no adjustment was made.

### **Students with a scheduled delayed start (Day 3)**

A scheduled delay at the start of Day 3 resulted in the possibility of candidates having advance knowledge of the exam content for a period greater than two hours. The BOE concluded that knowing some of the topics that were included on the exam for 2-3 hours would not allow for a significant advantage, as application to case facts is a critical component of a competency-based examination. However, the BOE did undertake an investigation to confirm this decision.

The BOE collaborated with the psychometricians to analyze the results. The exams were compared against the Standard Group, as well as to the writing centre results from the previous two years. There was no statistical evidence of any advantage for this group.

Additional steps were taken to identify candidates whose Day 3 score was significantly higher than their Day 2 score. The BOE staff reviewed Day 3 assessment opportunities where advance knowledge may have provided an advantage.

## **Step 3. Review of Individual Failing Candidates**

Additional reviews were performed for all individual failing candidates where there was any indication of exam writing difficulties. CPA Canada staff reviewed all indicators from incident reports, attendance lists, email messages from candidates (which were cross-referenced and substantiated with other sources), and explicit statements in candidates' responses. For instances in which a candidate faced a significant issue, senior CPA staff and the BOE Chair and Vice Chair reviewed the specific circumstances and determined whether adjustments should be applied to the individual candidate.

## **Overall Conclusion**

The pass rate for the September 2019 CFE is consistent with the pass rate in previous years. Detailed information about the pass rates is available [here](#).

At the conclusion of the marking process, the BOE is confident that all candidates were treated fairly, despite their specific writing circumstances, and that all passing candidates have met the same entry requirement for the CPA profession as in previous sittings of the CFE.