



A message to candidates writing the 2008 UFE or later

Dear candidate:

The 2007 UFE report to be published next spring will include comments from the Board of Evaluators on the candidates' performance on all the simulations to which they were asked to respond.

Given the BOE's observations concerning the candidates' written communication style and their use of templating and exam-writing strategies, it is important to immediately communicate the BOE's warning to prevent students from developing an entirely inappropriate communication style (i.e. "chat" style, short forms and acronyms) and help them conform to the recommendations as soon as possible.

This information will also be provided to those responsible for graduate-level programs (DESS) and accounting firms that help students prepare for the UFE.

Education and Recruitment Vice-Presidency

<p>Note: There is no point in contacting the Ordre for clarifications on accepted short forms or appropriate wording for answers. The BOE expects a professional response that can be easily understood by a reader. Using a "chat" style in the evaluation is inappropriate.</p>

COMMENTS AND WARNING FROM THE BOARD OF EVALUATORS (EXCERPT FROM THE 2007 UFE REPORT TO BE RELEASED)

The board analyzed the performance of candidates on the 2007 UFE and identified common detracting characteristics. The board draws particular attention to three major detractors. First, the quality of candidates' written communication has deteriorated due to the rampant use of short forms and acronyms, and it is now impacting markers' abilities to interpret the responses. Second, the performance on the professional qualities indicators deserves a special attention as candidates failed to step back and consider the underlying issues, essential skills for a Chartered Accountant. Third, candidates continue to respond to simulations using templating and exam-writing strategies rather than approaching their responses from a real-world, practical and professional point of view— often to the detriment of their overall assessment of competence on an indicator.

WARNING: Style of communication must change

The occasional use of conventional short forms and the use of bulleting have been acceptable on the UFE for many years. Last year, the board commented on the increased use of acronyms and short forms and suggested that they be used sparingly. The board noticed a significant increase on the 2007 UFE in the use of acronyms and short forms, many of which are unconventional or idiosyncratic in nature. The use of unusual acronyms and short forms in some

of the responses on the 2007 UFE was so rampant that it significantly reduced the clarity of the message, making it very difficult to follow the train of thought and flow of the candidates' discussions.

Beyond being considered an unprofessional style of response by the board, the use of short forms and acronyms is incompatible with a competency model, where it is of utmost importance to clearly convey one's thoughts in order for the board to assess whether there is a complete understanding of the issues presented. **The board is issuing a strong warning to candidates to stop the excessive use of acronyms and short forms in their responses. When they are used, only conventional short forms and acronyms in accounting, assurance and taxation should be used.** The board will consider either penalizing candidates who demonstrate a poor communication style or rewarding those who demonstrate sound communication on future evaluations.

Inappropriate use of templating and exam-writing strategies

Two strategies were evident on the 2007 UFE, representing the opposite ends of the spectrum of possible approaches. In some cases, candidates created additional treatment options or discussed invalid treatment options at some length, even though they were evidently not suitable in the circumstances or were clearly not allowed by the profession's standards. It appears that a template approach was used to address issues for which a discussion of the alternatives was required. Artificially identifying an option, discussing the pros/cons, and then discarding it on the basis that it does not apply or is not allowed by the *CICA Handbook* would, in real life, be considered a waste of a client's time. On the UFE such discussions detract from the quality of the response. Candidates should be aware that irrelevant discussion is taken into account in the assessment of performance. Candidates are advised to focus their discussion on matters that are relevant to the issue/client rather than creating a laundry list of options and discussing the pros/cons of those that are plainly irrelevant.

On the other hand, rather than manufacturing artificial issues, some candidates arbitrarily chose to address only certain of the issues related to an indicator. This approach seemed more prevalent this year, particularly in Performance Measurement and Reporting. Instead of addressing issues on the basis of a ranking derived from case facts, candidates appear to have picked only two or three of the issues found within a simulation and addressed those. Why they chose to address those particular issues was not made clear. It appears that candidates are guessing the number of issues needed to address to satisfy the board's minimum level of competence requirements on an indicator, rather than addressing all the important issues as they would in a real life situation. This strategy has consequences for the sufficiency test at Level 1 and may impact the candidate's assessment at Level 2, as the board often looks for evidence of ranking the issues as a demonstration of competence. Rather than playing a guessing game, candidates should rank the issues in the case and address the most important issues, clearly identifying why they are important.

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