



Examination Setting, Marking and Adjudication Policy for the Initial Test of Competence (ITC)

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1. INTRODUCTION

This document aims to outline the parties and processes involved in the Assess setting, marking and adjudication of the Initial Test of Competence (ITC).

At the outset it is useful to place the Initial Professional Development Committee (the IPD Committee) of the South African Institute of Chartered Accountants (SAICA) and the SAICA qualifying examination (QE) in context.

The term “QE” refers to both the professional examinations run by SAICA being:
The ITC; and
The Assessment of Professional Competence (APC).

This document only deals with matters relating to the ITC.

This policy should be read in conjunction with the SAICA Competency Framework (V11) and the ITC Regulations.

The IPD Committee, in terms of the powers delegated to it by the SAICA Board, is ultimately responsible for the ITC. The IPD Committee has delegated the duties of setting and marking of the ITC to the ITC Examinations Committee (ITC Examco) but retains final responsibility for the ITC. The IPD Committee monitors and approves the various processes followed by ITC Examco.

ITC Examco, through the powers delegated to it from the IPD Committee, selects appropriate questions and solutions for possible inclusion in the ITC, ensuring that they are submitted by appropriate persons (including academics and members of the profession either in public practice or in commerce and industry).

The IPD Committee adjudicates the examination and is empowered to carry out its duties as delegated to it by the SAICA Board.

The decisions pertaining to whether candidates pass, fail, or receive honours in the ITC examination is the SOLE responsibility of the IPD Committee (based on recommendations from ITC Examco) and the SAICA Board may not amend or overrule the IPD Committee’s decision in this regard.

2. INTERPRETATION AND DEFINITIONS

Unless inconsistent with the context or unless a contrary intention clearly appears from the context, in this policy

any reference to a gender shall include all other genders; and
any reference to the singular shall include the plural and vice versa.

The following terms shall, unless expressly otherwise stated or inconsistent with the context in which they appear, have the following meanings:

By-laws mean the by-laws of SAICA in force from time to time under the Constitution;

CA(SA)	means a chartered accountant who is registered as such with SAICA;
Candidate	means a person taking an examination;
CEO	means the Chief Executive Officer of SAICA and shall include the person who occupies the position of CEO from time to time, by whatever title he may be known;
Constitution	means the Constitution of SAICA, as amended from time to time;
Examination opportunities	mean the number of opportunities granted to a candidate to sit for a SAICA Qualifying Examination, irrespective of whether a candidate elects to sit for a particular opportunity or not. This includes reasons that are within or outside of the candidates control;
IPD Committee	means the Initial Professional Development Committee, a committee established by SAICA and empowered by the SAICA Board inter alia to conduct or make arrangements for the conduct of the Qualifying Examination for prospective members of SAICA;
ITC	means the first part of the Qualifying Examination, the Initial Test of Competence (ITC), which assesses core technical competence, is set by the ITC Examco and is one of the prerequisites for registration as a CA(SA) in terms of SAICA's Constitution;
ITC Examco	means the ITC Examinations Committee, which is a sub-committee of the IPD Committee;
PGDA	means a post graduate diploma in accountancy (nomenclature may vary from university to university) and refers to a formal qualification (with a SAQA registration number and recognised on the NQF at a level 8) conferred by a tertiary education institution whose programmes lead to the qualification as a CA(SA). PGDA's must be accredited by SAICA and this formal qualification is then recognised by SAICA as a prerequisite for admission into the ITC;
PGDA Year	means the academic year within which the candidate was registered for the PGDA (this is not the year in which the supplementary exam could be written as supplementary exams may be written in the January or February following the completion of the academic year in the prior November or December).
QE	means the Qualifying Examination (consisting of two parts, namely the ITC and the Assessment of Professional Competence (APC)) which is set by the relevant Examco and is a prerequisite for registration as a CA(SA) in terms of SAICA's Constitution;

Republic	means the Republic of South Africa;
SAICA	means the South African Institute of Chartered Accountants;
SAICA website	means the SAICA website, which can be found at www.saica.co.za ;
Trainee accountant or trainee	means a person who is employed by a training office and who is serving under a registered training contract;
Training contract	means a written contract, entered into on the prescribed form and registered with SAICA, in terms of which a trainee accountant is duly bound to the training office for a specified period and is entitled to receive training in the prescribed competencies, and which meets the requirements of a learnership agreement in terms of the Skills Development Act, 1998 (Act 97 of 1998), as set out in the training regulations, and which is a prerequisite to qualify for registration as a CA(SA) in terms of SAICA's Constitution;
Training office	means an accredited training office, whether within or outside the borders of South Africa, and refers to an organisation in commerce and industry or public practice or the public sector, that is approved by and registered with SAICA as an organisation where prospective CAs(SA) may be trained; and
Training regulations	means the training regulations set by SAICA from time to time that govern matters related to trainee accountants and training offices.

3. THE QUALIFYING EXAMINATION

The QE must be passed by all persons wishing to qualify for registration as a CA(SA) in terms of SAICA's Constitution.

The QE consists of two parts: the ITC and Assessment of Professional Competence (APC). The ITC and APC must be passed separately.

3.1. Admission requirements for the Initial Test of Competence (ITC)

The admission requirement for the ITC is detailed in the ITC Regulations in section 5.

3.2. The nature of the ITC

Although there are several established means of assessing competence and capabilities, the ITC currently take the form of a written examination. SAICA has chosen to subscribe to this assessment methodology for the following three reasons:

- 1 The International Federation of Accountants (IFAC) requires that competencies be assessed in line with the principles of IES 6 (reliability, validity, equity, transparency and sufficiency,).
- 2 A written examination is currently the most objective means of assessing a candidate's competence, given the large number of candidates and the limited number of markers.

- 3 Written examinations are considered one of the most appropriate methods for assessing an integration of knowledge, skills and professional values.

When setting each of the qualifying examinations (ITC and APC), the Examco strives to set examination papers which will provide candidates with the opportunity to demonstrate core or professional competence at a standard appropriate for entry into the profession.

The ITC comprises four papers of 100 marks each – therefore the maximum overall marks that may be awarded are 400 marks.

Each paper of the ITC will be of three hours duration, which will be made up of 30 minutes reading time of the scenario (**without the required being provided to candidates**) and 2 hours 30 minutes (2½ hours) writing time. The objective of the reading time is to give candidates the opportunity to settle down and familiarise themselves with the scenario outlined in the question without them starting to formulate a response (formally or informally). Each 100 mark paper may comprise one or more questions, thus one 100 mark integrated question or separate questions adding up to 100 marks in total. Two papers will be written per day with a two hour break between the two papers.

During the setting process the ITC Examco, utilise the following guideline in the design of the ITC papers.

	Minimum		Maximum	
	%	Marks	%	Marks
Pervasive skills:				
• Ethics and ethical dilemmas (including CoPC)	5	20	15	60
• Communication skills	5	20	7.5	30
Strategy, risk management and governance	10	40	15	60
Audit and assurance	15	60	20 or 25	80 - 100
Accounting and external reporting	15	60	25	100
Management Accounting and Finance (MAF)	15	60	25	100
Taxation	15	60	20 or 25	80 - 100
TOTAL	80%	320	137.5%	510 - 550

A system of negative marking will be applied, with a maximum of five negative marks allocated per paper, but these negative marks will not necessarily be applied in all questions. This will be clearly defined (that is, what will attract negative marks) and allocated (that is, in the form of a number of marks per question) in the mark plan. Negative marking can only result in a candidate receiving zero (0) and not a negative number.

Marks for efficient and effective communication will be separately awarded for each question in the exam. A range of 5–10% of marks may be allocated per exam for this but this allocation will not necessarily apply to each question.

SAICA considers that any candidate who achieves 200 or more marks for the ITC to have demonstrated an appropriate level of competence in ALL areas and disciplines. For this reason the overall pass mark of 50% is subject to the candidate achieving a sub-minimum of 40% in at least three of the four professional papers.

A 'bad fail' provision is added, in terms of which candidates who obtained a mark of 25% or less, twice within the six ITC attempts period, will be required to repeat the PGDA before being allowed to write the ITC again.

3.3. Principles of assessment

According to the International Education Standard 6, Initial Professional Development – Assessment of Professional Competence, for an assessment to be effective five principles of assessment, namely reliability, validity, equity, transparency and sufficiency, need to be applied.

An assessment activity achieves a high level of these principles as follows:

Reliability is achieved if the assessment consistently produces the same result, given the same set of circumstances. Reliability is not an absolute measure, and different assessment activities may have different levels of reliability. An assessment activity has high reliability if the majority of assessors, acting independently, consistently come to the same judgement, given the same set of circumstances.

Reliability is a generic term used to cover all aspects relating to the dependability of an assessment tool. In this context, the ITC would be considered reliable if the same set of candidates wrote the examination during successive years and the same candidates repeatedly either passed or failed the assessment. Within the context of the ITC, reliability is ensured through the consistently high standard of assessment set by experienced examiners and a thorough marking process.

Validity, if it measures what it was intended to measure. Validity is not an absolute measure, and different assessment activities may have different levels of validity. Validity has multiple forms and includes the following:

- Face validity – this is high if the assessment activity is perceived to measure what it is intended to measure;
- Predictive validity – an assessment activity has high predictive validity if the content of the assessment activity relates to the particular aspect of professional competence that it is intended to assess; and
- Content validity – this is high if the assessment activity provides adequate coverage of the particular aspect of professional competence being assessed.

The ITC is a test of core competence, which implies that those who are awarded 50% or more have successfully demonstrated an appropriate degree of core competence, and those awarded less than 50% have not demonstrated sufficient core competence at entry level. A valid assessment is therefore one that properly discriminates between those candidates who pass and those who fail.

Equity, is achieved if the assessment activity is fair and without bias. Equity is not an absolute measure, and different assessment activities may differ in their levels of equity. Equity can be improved when those who design assessment activities are aware of the possibility of bias.

Transparency is achieved when details of an assessment activity, such as the competence areas to be assessed and timing of the activity, are disclosed publicly. A high level of transparency is also relevant when considering the entirety of the assessment activities that are undertaken during initial professional

development. Transparency is not an absolute measure, and different assessment activities may differ in their levels of transparency. Clear and accessible communications to stakeholders may lead to a high level of transparency being achieved.

Sufficiency is achieved if the assessment has a balance of depth and breadth, knowledge, and application, and combines material from different areas applied to a range of situations and contexts. A high level of sufficiency is also relevant when considering the entirety of the assessment activities that are undertaken during initial professional development. Sufficiency is not an absolute measure, and different assessment activities may differ in their levels of sufficiency.

The following processes and procedures are designed to ensure the reliability, validity, equity, transparency and sufficiency of the ITC as an assessment tool, and therefore provide assurance that the examination properly discriminates between candidates.

4. THE EXAMINATION-SETTING PROCESS

4.1. Overall responsibility and composition of the Examco

The overall responsibility and accountability for setting the examination rests with the IPD Committee – which in turn delegates this responsibility to the Examco. Members of Examco are CAs(SA) who ensure that the examination papers are set at an appropriate level.

Academics may NOT be members of Examco due to a possible conflict of interest.

SAICA strives to ensure that the persons responsible for setting the examination on Examco are experienced in their particular field. SAICA also strives to maintain continuity (institutional memory) among its Examco members, on the one hand, and to develop new people to assist in the exam-setting process, on the other. Examco is also striving to transform its composition to become more representative of the population.

The ITC – the Examco will, as a minimum, comprise the following persons:

Examco chairman	1
Examco vice-chairman	1
Financial accounting team	3
Auditing team	2
Tax team	2
Management accounting and finance team	2
Total number of persons	11

The Examco will be supported by relevant staff from the SAICA secretariat

4.2. Use of academics in the exam-setting and review process

4.2.1. Question Composers (Setters)

The Examco will decide on the topics to be examined and will then make use of teams, comprising of Examco members, who are specialists in their respective competency areas, to commission

appropriate questions and solutions for possible inclusion in the examination. Questions will be commissioned from the following sources:

- Suitably experienced academics;
- Suitably experienced members of the profession in public practice and / or in commerce and industry.
- Anyone it deems to have the relevant experience and knowledge to do so;

It should be noted that setting questions at this level requires a specific skill set and just being an academic does not automatically qualify one for being selected to set question. Such academics must teach or have taught at the postgraduate level and have sufficient experience in question setting at the advanced levels.

In this regard, the following applies:

- Members in practice who are requested to set questions by the Examco may not be involved in preparing students in practice; and
- As far as possible questions are not to be returned to the question setter after being selected for inclusion in the ITC. Under exceptional circumstances, if deemed appropriate by the chairman of the ITC Examco, this could include, but not limited to when the question has been significantly changed by Examco and ITC Examco chairman determines that a requirement exists for the original setter to review and determine if the changes make sense in terms of the original question concept and outline.

More than the required number of questions will be commissioned each year to assist in offering Examco a selection of questions from which to choose. Those questions not selected for inclusion, will be evaluated either to be scrapped or placed in the ITC Question Pool for consideration in future ITC exams.

SAICA will also accept contributions to the question 'pool' over and above the commissioned questions by the Examco. However, payment for such questions will only be made if and when the question is used.

The right to all questions submitted to SAICA for consideration, will remain with SAICA until the question is used or the person submitting the question requests that it be returned.

Any person, submitting a question into the pool / from whom a question is commissioned, will be subject to the following conditions:

- Signing of a confidentiality agreement;
- As part of such an agreement the submitter confirms that the question is original and no plagiarism has taken place in the submitted question.
- As part of such an agreement the submitter of the question must confirm that all rights in and to the question submitted vests with SAICA and that such question will not form part of any teaching material until the question / amended question has been used in one of the ITC. If such question is used subsequent to the exam being written, SAICA needs to be acknowledged as the source of the question; and
- The content of the question may not to be disclosed to any person prior to the question being used in the ITC.

The names of persons, submitting questions to the pool / from whom questions are commissioned, will under no circumstances be disclosed (except as agreed in terms of final disclosure of all persons involved in the

exam-setting process without indicating the specific role they played in the process) as the ultimate responsibility for the examination questions rests with Examco.

SAICA will attempt to ensure that there is a spread of questions from universities offering the accredited programmes in each ITC examination. *(This will be a target and not an absolute rule.)*

Examco is encouraged to try and select questions from as wide a base as possible.

Academics or former academics will also be selected in each of the core subject areas by Examco each year to assist in the review of examination questions on a subject specific basis ('reviewers').

These academics or former academics will be selected based on their experience and ability.

- Every effort will be made to rotate this role between the different accredited universities;
 - Academics whose questions are selected from the pool for use in the examination will NOT be used as reviewers in the year their question has been selected by Examco;
 - Academics who have any involvement whatsoever in the presentation or otherwise of ITC Board courses may NOT act as reviewers; and
 - Where appropriate and where possible, reviewers will be appointed for a period of up to five years, with regular rotation of such academics. As far as possible, rotation of more than one reviewer in each discipline per year will be avoided.

4.2.2. External Reviewers

The reviewers will have the following tasks:

- Review of questions for conceptual problems and consistency in use of terminology;
- Provision of an indication as to whether the relevant examination questions are set at an appropriate level (exit of the PGDA programme);
- Provision of comments on whether the number of marks and time limit are appropriate; and
- Provision of comments on the validity and reliability of such assessment.

The reviewer will not receive the suggested solution until the reviewer has attempted the question in detail. Reviewers are to contact SAICA once they have attempted the question and are ready to compare their solution with the SAICA suggested solution. Reviewers may make recommendations regarding changes to questions and solutions.

The external reviewers will be required to attend the final Examco meeting to provide feedback.

All changes made to the questions and solutions after the external review will be sent back to the reviewer for final comment and sign off.

Reviewers will be required to sign a legal contract/agreement which includes aspects related to confidentiality and performance. Reviewers may notify their heads of department of their involvement in the process prior to the review taking place, if it is considered appropriate to do so.

The involvement of such academics as reviewers in the exam-setting and review process is crucial for achieving the quality objective of the examination.

4.3. Diversity Reviewer

The aim of this review is to ensure that nothing within the questions could potentially prejudice any candidate because of background, race, ethnicity, gender, class, sexual orientation, culture and/or religious persuasion.

The diversity reviewer is mandated to –

- Review the ITC questions with regards to its clarity and understandability by all candidates.
- Provide feedback on any language usage and/or context within the case study that could be deemed inappropriate or offensive to any candidate.
- Provide feedback on wording that may be ambiguous.
- Provide feedback on any of the facts contained in the question scenarios which may not be readily understandable by any candidate.
- Comment and highlight any potential ambiguities.
- Comment on whether any further information should be added to the question scenarios.
- Highlight any other information the reviewer deems to be important for the ITC Examco to consider.
- Make recommendations regarding changes to any of the content resulting from the work done above.

4.4. Use of external examination sitters

The quality and appropriateness of questions are monitored by means of two external examination sitters appointed for each of the ITC exams.

These external examination sitters provide Examco with feedback in which they comment on the overall examination paper and suggested solution / mark plan.

- The exam sitters write the exam papers under exam conditions at SAICA offices. The suggested solution will only be made available to the exam sitter(s) once they have completed the exam paper.
- The scope of their review will be to focus on time issues and ambiguity as well as to comment on the overall balance of the exam paper.

SAICA applies the following criteria to select exam sitters (to the extent that is practically possible) for each ITC sitting:

- Two academic trainees from different universities
- Representation from universities not involved in the question composing or reviewing of the questions selected
- Must have passed the ITC in the previous year (preferably on their first attempt)

The exam sitter(s) might be required to attend the final Examco meeting to provide feedback (as far as is practically possible and if required by Examco). Exam Sitters written feedback will be presented at the final Examco meeting.

4.5. Language

The ITC is only available in English, in line with the SAICA language policy.

4.6. General

The names of all people involved in the exam-setting process are to be made known via an acknowledgement to such people. This is made public by SAICA after the exam has been written. This forms part of the examiners' comments document, which is published on the SAICA website after completion of the relevant examination. This document contains a list of names in alphabetical order (no affiliations will be noted) of all people who had sight of the examination. The acknowledgement will include an explicit statement to the effect that the Examco retains the overall and final responsibility for the quality of the exam paper.

As part of the legal contract/agreement any person, involved in the setting of the ITC will be required to agree NOT to explicitly disclose their involvement in the exam-setting process to anyone, in particular to students and prospective ITC candidates. Participation in the exam-setting process may NOT be used for marketing purposes but can be disclosed in an individual's CV.

5. THE MARKING PROCESS

5.1. University / Accredited PGDA provider comments

As soon as the ITC has been written, the SAICA secretariat will send electronic copies of the questions and suggested solutions to the accredited universities and providers. The accredited universities and providers will be given a reasonable time period within which to comment. Such comments will be collated and distributed to the umpires of the questions. The first meeting to discuss the suggested solutions will not take place until the deadline for comments from universities has passed. A specific Examco member will be allocated to assist and work with umpires appointed to each question. (usually by discipline). The specific Examco member and umpires reviewing the comments must report any fundamental disagreement to the comments raised as soon as possible (so that any incorrect dealing of technical matters can be addressed before the following years PGDA programme comes to an end).

5.2. Appointment of markers and umpires

A mark team (comprising of two umpires, potentially an assistant umpire and markers) will be selected and appointed by the SAICA secretariat for each question in the examination paper. Umpires and markers are appointed on the basis of their expertise in a particular area as well as their experience in marking PGDA scripts or prior SAICA ITC marking. Each mark team will consist of a number of markers under the chairmanship of two umpires who, based on the requirements of the question, determine if support from the appointment of a assistant umpire(s) is required. The number of markers and assistant umpires appointed will depend on the number of marks in the question, the integration of disciplines, as well as the total number of candidates registered to write the exam.

All markers, umpires and assistant umpires are required to sign a legal contract/agreement, which includes a 'declaration of confidentiality and conflict of interest' regarding the handling of scripts, questions, suggested solutions and mark plans. Suggested solutions and provisional plans for marking are to be regarded as **strictly confidential** at all times. The copyright to these documents remains with SAICA and no copies thereof are to be made without SAICA's express consent.

The role of the umpires are to take overall responsibility for the marking process of their allocated question. The umpire's specific responsibilities include but are not limited to (refer to legal contract/agreement of appointment which is updated annually) –

- ensuring that marker team meetings are held to discuss the suggested solution and mark plan;
- making amendments to the suggested solution and mark plans;
- providing SAICA with responses to the university comments;
- reporting test pack marking results to the ITC Examco;
- ensuring that markers have a good understanding of the question and mark plan prior to the commencement of marking, by means of a consistency pack marking process;
- ensuring the processes outlined below on marking are strictly adhered to;
- resolving any matters relating to marks where the difference is greater than two by sub-section as well as overall and which cannot be resolved by the markers of individual scripts;
- moderating a sample of scripts to confirm that the marking process has been properly followed (a sufficient number of scripts to provide the umpires with comfort of principles); and
- providing SAICA with an umpire's report and a separate document containing comments on the question, voice-over video presentations on the application and use of the marking grid, which can be published.
- Umpires are able to run report from the electronic marking tool, which include reporting at the end of the main marking process to highlight all candidates that failed which if they were awarded the higher of the two marks given by the two independent markers for each question, they would have passed. The umpire would then review the question they are responsible for, ensuring fairness of allocated marks for that question.
- Reporting final main marking results to the IPD Committee.

5.3. Meetings to discuss the suggested solutions and mark plans

The mark team will be provided with a copy of the question and solution as soon as the examination has been written. Markers and umpires are required to study these documents in preparation for the test pack marking process (see below).

As soon as possible after the examination, the umpire for each question will convene a test pack meeting with the marking team, to discuss amongst themselves any difficulties that they foresee and any amendments and amplifications of the suggested solutions(s) or plan(s) of marking which they consider desirable or necessary. They shall at this stage also take into account all comments received from the universities (see par. 3.1).

Umpires are also required to respond to the university comments on the electronic copy provided. The umpire must indicate whether the university comment has been taken into account in the mark plan or not. Where the comment has not been taken into account on the mark plan, detailed valid reasons must be provided so that the university can amend their teaching methodology if this is incorrect.

If, during the marking of the test pack (see section 3.4 below), the umpire is of the opinion that the suggested solutions should be materially changed, or that difficulties are likely to arise when the scripts are marked, the umpire will need to discuss the matter with the appointed Examco member for the question and report back on the outcome of this at the Examco meeting at which the final solutions are discussed and approved.

The mark plan is not final and marking may not commence until –

- the test pack had been marked by all markers;
- valid university comments have been taken into account; and
- the umpire for the question has confirmed that the mark plan is final and has been approved by the Examco.

5.4. Test pack marking

January ITC - A random sample of at least 75 scripts first timers for each question (with a minimum of five from each university where the sample size is less than the threshold of five) and only first time candidates
June ITC (majority repeats) – A random sample of at least 40 scripts for each question (with a minimum of one from each university where the sample size is less than the threshold of one).

A mark list with these numbers are made available to the umpires for each question, or his nominated representative.

Test pack marking will commence using an electronic marking tool with each marker marking the test pack scripts, or the number of scripts provided, calculated as per the minimum rule per university, by the exams department, divided by the number of markers in the team). Each script selected for this purpose is test marked at least **twice**.

It is IMPORTANT for markers to bear in mind that where a candidate's answer does not agree with any of the suggested solutions but is nevertheless considered to be a reasonable answer, the marker must discuss this with the umpire and include it in the mark plan for approval by Examco, if the umpire agrees. It will assist the umpire if markers indicate the specific aspects on which they disagree with the marks awarded on their individual mark sheets.

The umpire will undertake a sample re-mark of test-marked scripts to confirm the test mark awarded.

When markers and the umpire reconvene for main marking, time will first be spent discussing the outcome of the test marking and, commenting on the suggested mark plan.

The test pack mark list must be returned to the examinations officer in the required format by the required date. In addition, the umpire must return the agreed upon final solution to SAICA (to be discussed at the Examco meeting) as well as commentary on the following (in the template provided):

- Deviations / changes to the original mark plan, with reasons for deviations;
- The quality of the university comments; and
- The level of difficulty of the question, including general performance of candidates.

At a meeting of the Examco, shortly after the test pack marking, each umpire will discuss the suggested solution (detailed), mark plan (abbreviated to be used in the marking process) and deviations and reasons for deviations from the original mark plan, with members of the Committee.

Once the Examco meeting, to approve the solutions / mark plans, has taken place and the final solutions have been approved, each umpire will provide the exams department with the final mark plan. This mark plan is formally approved by the umpires and Examco representatives, at a meeting of the Examco. This mark plan is to be used for the marking process. The exams department will provide the final approved mark plans to the markers during the marking process.

The Examco remains responsible for approving the final mark plans before marking may commence.



5.5. Consistency marking

Subsequent to the test pack marking, but prior to commencement of the main marking, a consistency pack of a minimum of ten scripts, randomly selected by the exams department are photocopied and the exam number removed and replaced with numbers 1 – 10 or an A - Z. All 10 scripts must be marked by each marker in the mark team in order to achieve consistency in the awarding of marks by the individual markers within the mark team. The objective is to ensure consistency between markers. On day one of the main marking process, the umpire, together with his/her mark team, will discuss how the individual markers awarded the marks at a point level for each script, in order to identify any concerns that the marker(s) may have with the awarding of marks as per the final mark plan. It is compulsory for the entire mark team to attend; absentees of this process will not be allowed to mark. At least 3 of these scripts are marked utilising the electronic marking tool, which enables the umpire to see exactly where each marker have awarded a mark in relation to the benchmark for that script – imported prior to running the report and marking the scripts.

5.6. The overall marking process

As soon as sorting of scripts has been completed and split into English and Afrikaans it will be batched into packs of 20 scripts by SAICA. The scripts for each question (including test pack scripts) will be moved to the administration hub at the central marking centre.

The candidate scripts, which can only be identified by an exam number, are split into the various questions. There is a marking team per question and the questions for each script are therefore independently marked by each team. The overall result is only determined by the SAICA administration, once all questions have been marked and the results collated.

Questions answered in the incorrect answer books will be dealt with by the admin hub controllers as and when it happens, by following due process. A proper record will be maintained of missorts or questions answered in the incorrect answer books.

All scripts are marked utilising an electronic marking tool.

5.7. Administration hub

Admin controllers are allocated per question. The controllers are responsible for the safekeeping of the candidate answer scripts, which includes script movement between the admin hub, markers, umpires and assistant umpire(s).

The function of the controllers will be as follows:

- Signing out of scripts and mark sheets to markers, in batches of 20:
 - First marking
 - Marker 1 signs out a batch of 20 scripts
 - Marked scripts are returned and signed back into the admin hub by the controllers;
 - The controllers will run a report on the electronic marking tool to determine if all scripts in the batch have in fact been marked and returned to marker should there be any outstanding.
 - The electronic tool automatically casts the mark plans and apply the maximum available marks to sub-sections.
 - Second marking
 - Marker 2 signs out a batch of 20 scripts
 - Marked scripts are returned and signed back into the admin hub by the controllers;
 - The controllers will run a report on the electronic marking tool to determine if all scripts in the batch have in fact been marked and returned to marker should there be any outstanding.
 - The electronic tool automatically casts the mark plans and apply the maximum available marks to sub-sections.
- The controllers will then run an electronic tool report indicating which of the scripts in the applicable batches require reconciliation. This is after the tool automatically applying the business rules which are as follows:

- There may only be 1 mark difference between the two independent markers for each sub-section within a question.
- No more than 2 marks at overall question level.
- The tool will automatically apply the following business rule, once reconciled, on the overall total of each candidate's question.
 - A difference of one mark – the higher mark is awarded;
 - A difference of two marks – the average mark is awarded.
- Due to use of an electronic tool, no marks are indicated on the front cover of candidate's scripts.
- Once the scripts identified, have been reconciled by the original two markers / umpire / assistant umpire, the final marks awarded per marker as well as the overall mark are recorded by the tool.

Any difficulties, encountered during the course of marking, should be discussed with the umpire or assistant umpire(s). The marking team should take note of valid points raised by the umpire / assistant umpire(s) and additional notes should be written on the white board placed in each marking room.

5.8. Moderation of scripts by the umpires

During the marking process, the umpires are required to review a sample of randomly selected scripts for each of the markers. The extent of the review which is considered necessary, in order to satisfy the umpire that an equitable and uniform basis of marking has been applied throughout, is a matter for his / her discretion.

The umpires can also draw reports to monitor markers deviation from the group and this will inform the above selection for moderation.

The umpires also needs to review marker pairings (can run a report for this purpose) to ensure that the same two markers are not marking together on too many batches or from varying disciplines for integrated questions. If possible markers should mark with all other markers in the mark team. The administration hub also monitors this.

5.9. Recording of final results

After the marking and reconciliation of completed batches, reports are drawn from the electronic marking tool with the following information:

- Final overall mark for each candidate by question as well as an overall mark for the paper;
- Marker totals
- Sub-average by sub-section for each question;
- Overall statistics of each question (indicating highest mark, lowest mark, average, number of passes and fails)

Formulas contained within the tool ensure accuracy of casting of the mark sheets and correct application of the exam business rule for the awarding of the final overall mark.

Once all the batches have been marked and differences identified by the exams department on a sub-section and / or overall question level have been resolved, the final marks awarded are uploaded individually from the report into the SAICA database by question.

A report is then extracted from the SAICA database with the following fields:

- Candidate exam number; and
- Final mark awarded per candidate (this is done per question).

On completion of the finalisation of results, the scripts are returned to the exam strong room, for safekeeping.

5.10. Umpires' reports

Umpires are required to complete a report to SAICA at the end of the marking process. These reports are presented at the IPD Committee meeting for adjudication purposes and the approval of the processes and results.

Each report must cover the following areas:

- The paper number
- The question number
- The main subjects examined
- The total marks of the question
- The names of the umpire and markers, with feedback if the umpire was dissatisfied with any of the markers
- The test pack average
- The final average
- The total marks available versus maximum marks per solution, by section of the question
- General comments on the marking process
- General comments on the degree of difficulty of the question
- The umpire's view on whether any of the below was evident from the marking process:
 - Time constraints
 - Ambiguities in questions
 - Inappropriate exam requirements
 - Inconsistencies in translation
- General comments on candidates' scripts
- Areas the candidates handled well
- Areas the candidates handled poorly
- Specific comments on sections of the question (where questions are subdivided into different parts)
- Comments made by members of the mark team.

5.11. Umpires' comments on the question

Umpires are also required to provide detailed comments on the candidate's responses to the question. These comments are consolidated into a report called "Examiners Comments". This report is compiled for use of failed candidates and is also made available on the SAICA website. Umpires' comments are to cover the following areas:

- What general areas the question covered;
- Level of difficulty of the question;
- In what respect candidates' answers are considered to fall short of requirements, such as lack of knowledge of accounting, auditing or costing principles or of particular legislation, poor communication skills or methodology;
- Common mistakes made by candidates; and
- Areas that the candidates handled well.

The report must be in a format suitable for publication.

Any other comments or suggestions which markers would like to make in order to bring about an improvement in the system of marking, the type of stationery used or any administrative matter will be welcomed by the SAICA secretariat.

6. THE ADJUDICATION PROCESS

The authority to adjudicate rests solely with the IPD Committee. The Examco members and Umpires are however invited to attend the meeting to provide input into the adjudication process, as they would have been extensively involved in the setting and marking of the exam paper as well as the finalisation of the mark plans. After the input has been provided, the umpires are asked to leave the meeting, to safeguard the confidentiality of the adjudication process performed by the IPD committee.

6.1. The need to adjudicate

In spite of the rigour of the above processes, it is commonly found that after the event factors become evident which may have influenced the marks which were awarded. This may result in competent candidates scoring less than 50%. The following may give rise to such factors:

- Time constraints in any of the questions;
- Ambiguities in the wording of any of the questions or requirements; and
- Inappropriate requirements, for example the examination of aspects which were not appropriate in view of the syllabus, or not appropriate in view of the level of professional competence which it is reasonable to expect candidates to demonstrate at this level (being the end of the academic programme).

It should be emphasised that these factors affect neither the reliability nor validity of the assessment and that the discrimination between candidates has, owing to the above procedures, already been achieved. This implies that when the original marks are tabled, regardless of any time constraints, ambiguities or inappropriate requirements, the best candidate was awarded the highest mark, and the poorest candidate the lowest. However, due to the factors identified above this does not imply that a mark of 50% was the

appropriate determinant of competence. The result is that, without any further adjustment to the original marks, applying a rigid 50% cut-off pass mark could result in competent candidates failing the examination. This may lead to the situation where candidates who initially obtain less than 50% may have actually demonstrated that their degree of competence is at least equal to 50% but did not receive that mark because of the influencing factors. What is therefore required is a uniform adjustment to the original marks which would ensure that the mark awarded is a better reflection of the actual competence demonstrated. The final mark awarded to candidates, after taking the adjudicated mark into account, therefore provides a better representation of the candidates' true level of competence.

It is accordingly reasonable and in fact necessary that, with the benefit of hindsight, the IPD Committee makes certain adjustments to the original marks awarded to all candidates. This adjustment is made through the adjudication process and is an inherent part of any assessment process, but particularly of written assessments of this nature. Such an adjustment is common practice among both education and professional institutions across the world.

6.2. Factors influencing the extent of the adjustment

Certain factors identified post facto may indicate that an adjudication adjustment is warranted. These factors are most easily identified through reports on the results and marking process by umpires and markers in respect of each question. An analysis of the distribution of the raw scores provides additional evidence of the extent to which the relevant examination was able to correctly distinguish between candidates who should have received a pass and candidates who should have received a fail.

The extent of the adjudication adjustment to raw scores is determined by two factors:

- The nature of the candidate population (whether there have been any significant changes to this candidate population); and
- The identification of all factors that could have given rise to a 50% raw score not reflecting competence (including time constraints, ambiguities and inappropriate requirements).
- Inconsistencies in translation (between English and Afrikaans) where this was not accommodated in the marking process; and
- Questions pitched above the level required to demonstrate core competence for the ITC (as defined in the Competency Framework Guidance for Academic Programmes).

6.2.1. *The nature of the candidate population*

As all candidates follow the same learning path and must meet the same admission requirements in order to gain admission to the ITC, it is assumed that the candidate population remains consistent from year to year.

There may however be instances in which the candidate population differs significantly from previous years. Such a situation may arise where admission requirements to the ITC have been altered or where SAICA has reason to believe that significant changes were made in any of the programmes which determine admission to the ITC.

A change in the nature of the candidate population does not of itself justify an adjudication adjustment and the circumstances which give rise to the change will need to be assessed by the IPD Committee. However, a change in the nature of the population may well provide the IPD Committee with appropriate insights which

explain why a particular set of candidates fared better or worse than expected. Such changes may inter alia be identified through SAICA's monitoring of recognised programmes.

6.2.2. The identification of other factors influencing raw scores

As previously stated, the following factors may give rise to a discrepancy between the marks awarded to and the actual competence demonstrated by candidates:

- Time constraints in any of the questions;
- Ambiguities in the wording of any of the questions or requirements;
- Inappropriate requirements, that is, the examination of aspects which were not appropriate given the syllabus or not appropriate given the level of professional competence which it is reasonable to expect candidates to demonstrate at this level being the end of the academic programme;
- Inconsistencies in translation (between English and Afrikaans) where this was not accommodated in the marking process; and
- Questions pitched above the level required to demonstrate core competence for the ITC (as defined in the Competency Framework Guidance for Academic Programmes).

6.2.3. Time constraints

Candidates must be afforded a fair opportunity to demonstrate their professional competence. Time limitation is a major factor influencing the raw scores awarded to candidates. Therefore, in setting the ITC, particular attention is paid to the issue of time in the paper. Examco attempts to ensure that competent candidates will be able to complete the paper. This argument does not ignore the fact that professional accountants must be able to perform their roles effectively and efficiently, as this is a critical aspect of competence.

However, it is not always possible to assess the adequacy of time allocations in the exam-setting process. Very often these only become apparent once the examination has been completed. This is particularly the case in questions which require interpretation, application and the integration of higher-order thinking capabilities as opposed to a regurgitation of knowledge.

For this reason it is perfectly justifiable and in fact necessary to regain the fairness of the examination where in hindsight it becomes apparent that time allocations were insufficient, and that an adjustment must be made to the raw scores.

6.2.4. Ambiguities in the wording of questions and requirements

Examco makes every effort to ensure that as far as possible, the examination paper is free of ambiguities in the questions and requirements. However, in setting the examination it is not always possible to identify every factor which may give rise to difficulties in interpreting the question or ambiguities in the wording of questions and requirements. Given the nature of the ITC, very often such difficulties are only identified after the marking process has been completed, from a high-level overview of the paper.

When question requirements are ambiguous, candidates will not have been afforded a fair opportunity to demonstrate the full extent of their professional competence. For this reason it is justifiable and in fact necessary to ensure that marks awarded properly reflect actual competence demonstrated, and that where in hindsight ambiguities are identified, an adjustment is made to the raw scores.

6.2.5. Inappropriate requirements

Examco makes every effort to ensure that questions accord with the underlying syllabus which is used by candidates and institutions providing the programmes which prepare candidates for the ITC.

Examination questions should be of a level of difficulty which in the examiners' opinion is appropriate, and which, if there is sufficient time allocated to the question, will enable exceptional candidates to score exceptional marks and will result in the worst candidate scoring poor marks. Ultimately, given the objective of the ITC, examiners must ensure that all questions are of a standard which are appropriate at entry point to the registered profession. In other words, the examination papers must assess a candidate's readiness to practice.

When question requirements are unreasonable, bearing in mind the point of professional development at which the assessment takes place, candidates will not have been afforded a fair opportunity to demonstrate the full extent of their professional competence.

For this reason it is justifiable and in fact necessary to ensure that marks awarded properly reflect actual competence demonstrated and that, where in hindsight it becomes apparent that aspects of questions may have been inappropriate, an adjustment be made to the raw scores.

6.3. Adjudication guidelines

Adjudication is an inherent part of any assessment and is widely practised by education and professional institutions both locally and internationally. An adjustment is not a lowering of the required standard; it is simply an acknowledgement that examinations are seldom if ever perfect and that a 50% raw score is not always an accurate reflection of competence. The adjudication procedure enables a fairer measure of a candidate's true competence to take place.

6.3.1. Principles of adjudication

In determining the extent of the adjustment to be made (that is, the adjudication mark) the following criteria are applied:

- The adjudication mark must be fair to all candidates. No candidate should be advantaged over others.
- The adjudication mark should not be an attempt to achieve pre-determined pass rates.
- The adjudication mark should be based on educationally sound principles, taking due cognisance of comments by external parties and observation by umpires and markers.
- The adjudication mark should take into account all factors that result in a 50% raw score not being an accurate reflection of competence. These include time constraints, ambiguities and inappropriate requirements.
- No downward adjustment should be made to raw scores. This is so because candidates would have adjusted their responses to align with the questions as they were stated and in terms of the time allocated.
- The candidate must have attempted the applicable question in order to be eligible for the adjudication marks and the secretaries mark.

6.3.2. Information required for an informed adjudication decision

In order to make an informed decision regarding an appropriate adjudication mark, the following information is disclosed at the adjudication meeting:

- Comments received from universities relating to the examination;
- Comments by markers and umpires responsible for a specific question;
- Actual marks awarded to each candidate per question (raw score);
- Highest scores (raw score) awarded per question;
- Lowest scores (raw score) awarded per question;
- Average scores (raw score) awarded per question;
- Number and percentage of candidates that passed (raw score) per question;
- Number and percentage of candidates that failed (raw score) per question;
- Distribution of raw scores per question;
- Background information on the student population that may have had an impact on the results;
- Statistical analysis of results (Statistician to provide separate review of first time and repeat candidates for the January ITC exam); and
- Other relevant information.

The above information is considered by the IPD Committee and is used to determine the adjudication mark.

6.4. The adjudication process

6.4.1. Tabling of relevant information

The information referred to above, and which is necessary to make an informed decision regarding the extent of an adjudication mark, is made available to all members of the IPD Committee present at the meeting.

It should be emphasised that the distribution of aggregate raw scores and the resultant pass rates are not disclosed until after the IPD Committee has determined an appropriate adjudication mark. The latter should be decided upon independently of any pass rates sought. This is consistent with the second adjudication principle referred to above, which states that the adjudication mark is not an attempt to achieve pre-determined pass rates.

6.4.2. Consideration of the candidate population

At this point, the IPD Committee considers whether there are any factors which may have a bearing on the results achieved resulting from a change in the composition of the candidate population from previous years.

The IPD Committee should, however, assume that the candidate population has remained unchanged from previous years, unless the Committee is aware of changes in circumstances brought to light by the monitoring process or any other means.

The above implies that **IF** –

- a significant fluctuation in the raw scores achieved by candidates in the current year takes place in comparison to previous years, and

- the IPD Committee has not identified any factors that may have resulted in a difference in the candidate population,

THEN the fluctuation in raw scores must be explained with reference to the examination paper itself.

The Committee would therefore make its determination to changes in the candidate population without reference to raw scores.

6.4.3. Awarding of the secretary's mark

The IPD Committee awards marks to each candidate as follows:

- The ITC
 - A total of four marks (400 mark exam)
 - One mark will be awarded for each of the four 100 mark papers
- Only candidates that have attempted the specific paper will be eligible for the secretary's mark (ie. If a candidate only attempts 3 of the 4 papers, they will only get 3 secretaries mark).

These marks represent a standard error of measurement, which is an estimate of the degree to which a particular set of measurements obtained in a given situation, might be expected to deviate from the true values.

6.4.4. Adjustments due to time constraints

The IPD Committee considers whether there were time constraints in the paper and if so determines what additional time would have been required by the average candidate to complete the paper or a particular question or section. This additional time is translated into marks and awarded to all candidates. The determination of the additional time required to complete the paper is based upon the professional judgement and experience of the members of the IPD Committee.

6.4.5. Adjustments due to ambiguities in questions and requirements

The IPD Committee considers whether there were any other factors which may have given rise to ambiguities in the paper and which may consequently have resulted in candidates being awarded marks which are lower than the actual competence demonstrated in the examination. Additional marks are awarded to compensate for each of these factors. The determination of the extent of this mark is a subjective one and is an inherent component of assessments of this nature. It calls for experienced members of the IPD Committee to apply their judgement to the particular examination and to the factors identified throughout the process.

6.4.6. Adjustments due to inappropriate requirements

The IPD Committee considers whether there were any other factors which resulted in question requirements being inappropriate, given the syllabus and the point of professional development at which the examination takes place. This may have resulted in candidates being awarded marks which are lower than the actual competence demonstrated in the examination. Additional marks are awarded to compensate for each of these factors. The determination of the extent of this mark is a subjective one and is an inherent component of assessments of this nature. It calls for experienced members of the IPD Committee to apply their judgement to the particular examination and to the factors identified throughout the process.

6.4.7. The adjudication mark is determined

The final adjudication mark is therefore made up of the following:

The secretary's mark

Plus, where appropriate:

- time adjustment
- ambiguities adjustment
- inappropriate requirement adjustment
- adjustments for translation issues
- adjustments for the question being at a level above that required in the examination

Equals adjudication mark

6.4.8. The pass rate is disclosed

Only once the IPD Committee has determined the adjudication mark, will the pass rate achieved by candidates be disclosed to members of the Committee.

The IPD Committee should consider the pass rate achieved in the light of previous years. Where there is a significant fluctuation, the Committee should examine whether or not there were circumstances that were not previously identified and therefore were not taken into account in determining the adjudication mark. Where such circumstances are identified, the IPD Committee should revisit the steps listed above in order to ensure that all factors that may have affected candidates' raw scores have been identified and accounted for.

It should be emphasised that in accordance with the second adjudication principle stated above, the purpose of comparing pass rates with those of previous years is not to achieve a desired pass rate. Instead, the purpose is to alert the Committee to factors (time, ambiguities and inappropriate requirements) which may have been overlooked in the adjudication process. After reconsidering these factors, the present year's pass rate, even if it differs significantly from previous years, will nevertheless be justified.

6.4.9. Identification of candidates

All candidates who receive 50% or more after the adjudication process, passes the examination.

Those candidates who achieve 75% or more (after adjudication) pass with honours. Candidates with the top ten marks are allocated a TOP TEN position provided they have at least achieved a 70% mark after adjudication. Where two candidates have the same marks, a review of the first, second and final marks awarded will be undertaken with the higher placing being awarded to the candidate with the highest marks from either the first or second marker. If after this the marks are still the same, a joint position is awarded.

6.4.10. Adjudication is final

The **adjudication process is final** and under **no circumstances** will the adjudication process be **re-opened** or any script **re-marked**.

6.5. Final comments on adjudication

The adjudication process is a subjective form of measurement and is based on an assessment by the members of the IPD Committee. These persons have the necessary experience and expertise in these matters to enable them to apply their professional judgement within the clear guidelines contained in this document, to assess the examination as a whole.

Adjudication is an inherent part of any assessment, and particularly of the written form. A similar process as outlined above is commonly used in professional examination settings both locally and internationally. The procedure is fair to all candidates and places the examination within the context of the purpose it serves, namely to be an exit examination on a candidate's lifelong learning path. SAICA is therefore confident that the adjudication process defined above ensures that the final marks awarded to candidates in the ITC correctly reflect the actual competence demonstrated.

6.6. Borderline review

The objective of undertaking a review of borderline scripts after the adjudication process is to increase the confidence in the marking process and reduce the possibility of making the incorrect decision with regard to candidates who were at risk of failing.

It is a process that will be applied to –

- all candidates who just failed the exam as a whole (only 'just fail' candidates and not 'just pass' candidates);
- all candidates subject to the 25% bad fail policy (on evaluation that borderline review could change the outcome); and
- all candidates subject to the sub-minimum (of 40% in at least three papers) policy (only those papers that don't meet the sub-minimum will be reviewed as part of the borderline review process).

The selection of borderline candidates will be made by the IPD Committee after the adjudication marks have been allocated. The current guidance applied for selection of borderline review, would be the candidates that require between 1 to 4 marks to pass the ITC. This selection is further supported by the fact that those candidates subjected to borderline review will lose the 4 secretary's marks.

On review of the outcome of the borderline review results and the percentage of candidates that passed who needed 4 marks prior to borderline review, the IPD may extend the borderline review to cater for possibility of more candidates passing if subjected to borderline review. This extended range, will be mainly based on the average marks borderline candidates got awarded after the review.

Example of selection for borderline review can be illustrated below, on the assumption that 6 adjudication marks were decided upon.

	Candidate A	Candidate B	Candidate C	Candidate D
Raw score	190	189	186	182

Secretaries mark	4	4	4	4
Adjudication	6	6	6	6
Final score	200	199	196	192
Selected for borderline review or not (as determined by the IPD Committee) Generally, 4 mark range selected by IPD Committee, which means the raw score range of candidates from 195 – 199 will be included	No = pass	YES	YES	NO – outside range

Once the borderline review has been undertaken by the senior markers, the final corrected marks are entered into the exam database. These marks may have gone up or gone down but are now considered to be the candidate's final marks. It is these final "raw" scores, before adjudication that is disclosed to the candidate in their fail letter.

All candidates whose scripts were subject to a borderline review are then no longer entitled to receive the secretaries marks for the papers re-marked, given that a more precise and final review has been undertaken on each question of that paper for that candidate. No candidate who is subject to the borderline review receives a secretary's mark of four.

The final score after this has been deducted then determines whether the candidate achieves an overall pass or fail.

Fail – up to 199
Pass – 200 and above

Post borderline review examples:

	Candidate A	Candidate B	Candidate C	Candidate D
Original raw score Range on Raw determined by IPD Committee as 185 - 189	189	188	186	185
Adjusted Raw score (based on the results of the borderline review – ie adjusted as a result of the borderline review or not)	187	194	182	185
Secretaries mark	4	4	4	4
Adjudication (assume in an exam = 6)	6	6	6	6
Final score before borderline review	197	204	192	195
Less: secretaries mark	-4	-4	-4	-4
Adjusted final mark	193	200	188	191
Final result	Fail	Pass	Fail	Fail

Principles of borderline reviews

- The process is a review, not a re-mark.
- The review takes place after adjudication.
- The review is undertaken by senior markers who are either the umpire or an assistant umpire who has not previously looked at that scrip or another identified senior and experienced marker on the team. If both had looked at it, the review is undertaken by the next most senior person on the team. If necessary, an Examco member could be consulted.
- The process is a review on a line-by-line basis of identified candidates' answers.
- The objective of the borderline review is to make sure the final mark is the correct mark, not to try to give candidates more marks. Thus, if the review results in a lower mark, that is the final position.
- A sub-committee of the IPD Committee, comprising Examco and IPD Committee members, will have oversight of the process and approve the final outcome.
- After the release of results the secretariat will give feedback on the outcome of the review to the full IPD Committee, for noting only.

6.7. Special circumstances

The following sets out the process for dealing with specific circumstances with regard to the adjudication process:

- **A script is lost:** Due care is taken after a ITC has been written to ensure that no scripts are lost or misplaced. Should a script be misplaced or lost, the candidate should be informed and be given an opportunity to write the same or a similar question under examination conditions prior to the examination results being released.
- **A candidate cheats during a ITC:** The facts should be reported to the SAICA secretariat. A legal opinion will be obtained. A disciplinary hearing will be held where the candidate will be given an opportunity to present the facts. The panel holding the disciplinary hearing will be made up of members of the IPD Committee. Once the facts have been presented the panel will be required to apply its mind to the facts presented. If found guilty, the candidate will be disqualified from the ITC and his / her results will be considered null and void. Section 14.5 pertaining to the ITC examination Regulations, which gives SAICA the right to disqualify that person from that and / or any further QEs if that person is not considered a fit and proper candidate, would then be applicable.
- **A candidate identifies him / herself in the ITC:** Misconduct in terms of the ITC exam regulations.
- Any other exceptional circumstances that warrant individual adjudication as determined by the IPD Committee.

7. EXAMINATION RESULTS

On the day of the release of results, SAICA will make available the results on the following basis:

- On the SAICA website, via results search functionality
- SMS to all candidates with South African telephone number

Candidates are able to obtain their results from the SAICA call centre and/or contacting their Training Office or PGDA University.



Each candidate will be informed in writing (which will be by Email) as soon as possible after the official release of the results as to whether he / she has passed or failed the examination.

Under no circumstances will any discussion or debate relating to a candidate's script be entered into.

Under no circumstances whatsoever will any application for a remark of any script be entertained.



8. ACCESS TO EXAMINATION SCRIPTS

Each candidate who fails the ITC will be provided with a copy of their:

- Answer script
- Mark Plan (Final mark awarded by markers)

These candidates are then referred to the official examiners' general comments on the examination and debrief of examiners for the mark plans by question. (provided on the SAICA website).

Scripts will be retained for a period of 150 days (5 months) after the date of the official publication of results, after which time all scripts will be destroyed.

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