

# Overview of Examination Development and Administration

*Presenter:*

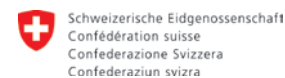
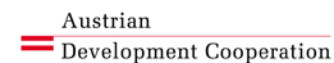
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*Vienna 28 November 2018*

*STAREP EduCoP*

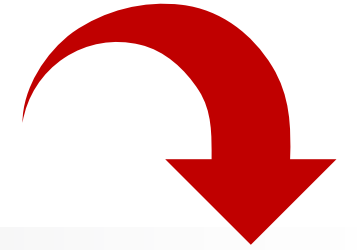


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## Purpose of this session



Examinations are the key assessment tool for most professional accountancy education programs, both at the university level and for PAO certification.

### **The purpose of this session is to:**

- » provide a brief overview of the key development and administration processes for examinations, and
- » briefly illustrate how exams contribute to compliance with IES 6.

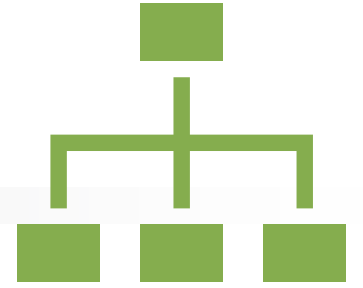
## Learning Objectives for this session



### **Based on this session, you should be able to:**

- » Outline the key development and administration processes for accounting education program examinations
- » Explain the special considerations for developing and administering Integrative Capstone Examinations
- » Illustrate how the examinations development process and outputs supports compliance with the requirements of IES 6

# Structure of this session



- I. Examination Development Process
- II. Administration of Examinations
- III. Special considerations for Integrative Capstone Exams
- IV. Supporting compliance with IES 6



## **II. Examination development process**

# Examination Development Process

## **Development processes differ based on the context for the exam:**

» At the university level, exams are typically developed and administered by the professor for their own cohorts of students.



» For PAO certification, examinations are normally developed by an exams group (which is different from the organization's education development team).



# Examination Development Process

**Development processes differ based on the context for the exam:**

» The PAO staff examinations team usually consists of:

- » Management
- » Examinations Developers
- » Examinations Editors
- » Administrative staff
- » Exam Invigilators
- » Exam evaluators (markers)



# Examination Development Process

## Goals of examinations include:

- » Assessing competencies
- » Ensuring minimum standards are met
- » Providing verifiable evidence of assessment



## Required minimum standards come from:

- » IEASB's IESs (particularly IES 6)
- » the PAO's *Competency Framework*
- » Local laws and regulations





# Examination Development Process



## 1. Determine *what* should be examined:

- » competencies to be covered are based on the *Competency Framework*
- » material within each course is classified as examinable or non-examinable and tied to required levels of proficiency

# Examination Development Process

## 2. Determine *how* content should be examined:

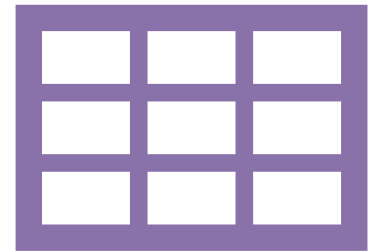
- » weightings are assigned to topic areas based on importance or essentiality (e.g., as informed by Practice Analysis results)
- » appropriate assessment types are specified (multiple-choice, short-answer/directed response, case analysis, etc.)
- » length of exam is determined



# Examination Development Process

## 3. Prepare Test Specification (“Blueprint”) to specify:

- » Learning Objectives and competencies that are examinable
- » required levels of proficiency (e.g., no more than 20% of exam can be based on Foundation material)
- » types of questions to be used (MCQ, short-answer, case analysis)
- » minimum and maximum % of content coverage from each Module/Lesson
- » for integrative capstones, where examinable prerequisite content comes from



# Examination Development Process

## 4. Select and contract Exam Author (Examiner):

- » Requires extensive subject matter expertise
- » Normally an academic (e.g., PhD university professor)
- » Beneficial if examiner is also a professional accountant



# Examination Development Process

## 5. Examiner works with Exam Developer (staff member) to create:

- » exam(s) (based on Blueprint)
- » suggested solutions and sample answers (for any required memos or reports in response to case simulations)

Exams may be developed in sets (preferred) or one at a time.



# Examination Development Process

## 6. Examiner prepares a Table of Specifications to summarize:

- » coverage of Learning Objectives and competencies
- » sources for each solution (mapped to the course content)
- » % of exam coming from each Module/Lesson
- » question difficulty and time estimates
- » compliance with the Blueprint



# Examination Development Process

## 7. Complete extensive review process:

- » internal review by an Exam Developer (staff member) overseen by management
- » external committee review (by contracted group of subject matter experts)
- » editorial review (grammar, wording)
- » cultural bias review (to ensure wording is neutral and not confusing)



# Examination Development Process

## 8. Exam is approved and prepared for delivery:

- » final formatting and checks
- » final signoffs (internal management and external review committee)
- » secure photocopying or secure electronic transmission, if exam is computer-based
- » distributed to Exam Invigilators for exams administration process







## **II. Administration of Examinations**



## **For professional exams:**

- » The PAO maintains control over exam papers until delivery to Exam Invigilators/exam site
- » Invigilators administer the exams based on an centrally-coordinated schedule (generally several exam sessions per year)
- » Invigilators may be accounting body staff or trusted professional member volunteers
- » Strict standards and processes for invigilation to maintain control of exam questions and blank and completed papers

# Administration of Examinations



## **In the exam centre, security is essential:**

- » Strict policies adhered to regarding allowable exam room materials (e.g., calculators, time-keepers, dictionaries, etc.)
- » Exam writers are carefully spaced
- » Identities are verified
- » All materials are controlled (including blank working papers)
- » Serial numbers may be used on exams

# Administration of Examinations

## **On completion of the exam:**

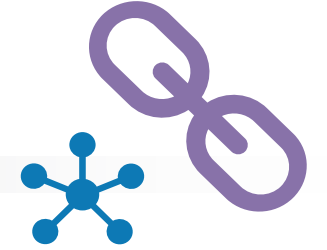
- » Invigilators return exams to PAO office
- » Exams then redistributed for marking
- » Lead marker is often the Examiner (may have assistants)
- » Marking is anonymous – no names on exam papers (only student numbers)
- » Marking processes designed to ensure consistency and validity (e.g., sample stats used)





## **III. Special considerations for Integrative Capstone Exams**

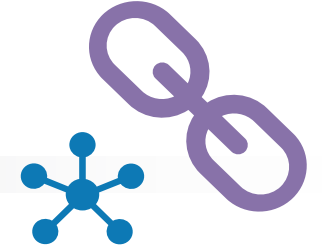
# Integrative Capstone Examinations



## **For Professional-level, integrative capstone exams, the process is more complex:**

- » exam questions (“items”) are developed by a team of academics and professionals from different fields of practice (not an individual exam author)
- » questions are based on competencies to be assessed
- » weighting of competencies are based on Practice Analysis
- » Blueprint includes competency weightings

# Integrative Capstone Examinations



## **The marking process is also more complex:**

- » exams are marked by large group of markers in central location
- » teams of markers evaluate one question each
- » competency grids are used to assess performance
- » pre-marking is done and statistics are used to ensure consistency (that all markers are making consistent pass-fail decisions)



**Supporting compliance with IES 6**



# Supporting compliance with IES 6



## Objective and Scope:

- » IES 6 prescribes the requirements for the **assessment of professional competence** of aspiring professional accountants that need to be achieved by the end of IPD
- » Ties to related requirements in IESs 2 to 4, which all require assessment.
- » Assessment activities need to be based on verifiable evidence (para 10).



## Supporting compliance with IES 6



- » Examples of assessment activities may include, but are not limited to (para A6):
  - » **written and/or oral examinations**
  - » objective testing
  - » computer-assisted testing
  - » workplace assessment of competence by employers
  - » review of a portfolio of evidence on completion of workplace activities

# Key Characteristics of Quality Assessment



Assessment activities should be designed to have high levels of (para 9):

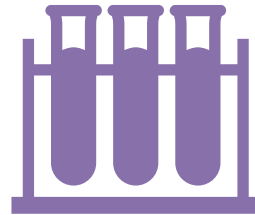
» Reliability

» Validity

» Equity

» Transparency

» Sufficiency



# Exams: Summary of Key Aspects



## To meet IES 6 criteria:

- » Choice of competent and experienced developers and reviewers ensure reliability and validity.
- » Strict security processes support reliability.
- » For sufficiency and validity, exams must cover the range of technical competence, as well as professional skills, values, ethics, and attitudes.
- » For reliability, validity and sufficiency, exams occur throughout the program, with capstone exams covering the majority of competencies at the end of the certification program.

# Exams: Summary of Key Aspects



## To meet IES 6 criteria:

- » For reliability, psychometric evaluation is performed:
  - » Analysis of results – statistics used to assess any outliers (e.g., questions that didn't differentiate strong and weak candidates or effectively contribute to the “pass/fail” decision)
- » To reflect high-stakes nature, special processes are used for integrative capstone exams – fully competency-based, questions developed, and marked by teams.

## Exams: Summary of Key Aspects



### **To meet IES 6 criteria:**

- » For equity: national consistency is imposed – same exam in all regions.
- » To support equity: bias reviews are performed to ensure certain candidates are not advantaged.
- » For transparency: requirements, Blueprints, timing etc. are disclosed.
- » For transparency: sample exams are provided.



**Questions?**



**Thank you!**