President’s page

Welcomes

01 February 2021

Empty Chairs at Empty Tables

Nearly a year ago, our examination team were facing the stark reality of ‘Empty Chairs at Empty Tables’ in our CTA exam centres across the UK. Not that this can be directly comparable to Darius’s lament in the very poignant scene in Les Misérables but it was a pretty serious situation for us and our students. Lockdown restrictions meant that the May 2020 examination sittings had to be cancelled at short notice.

Gold standard

Our CTA member exams are widely acknowledged to represent the gold standard in terms of tax knowledge and application skills. We have worked very hard over the years to maintain these very high standards, whilst also ensuring that the coverage and content of the various papers meet the current needs of tax advisers and tax specialists.
The protection and continuance of our examination system immediately became a key objective for us. We also had an important obligation to all our ‘employers’ and students who had been working hard towards their CTA exams and qualifying as CIOT members.

We had already looked at replacing our traditional paper-based written CTA exams with answers being typed instead, with access to electronic legislation and using remote invigilation. However, these proposals were at the very early stages of being scoped out. The original proposal was to launch the new system in 2022, thus giving ample time for tutorial bodies to prepare the students and for everyone to practise using the new system.

The emergency pilot

Given the uncertainties faced with the Covid-19 disruption, we had to accelerate our plans to use computer-based exams. Fortunately, we were able to salvage the

position for some students with a pilot emergency session for the six variants of the Application and Professional Skills exam in June and July 2020.

This was a complex project which had to be implemented speedily but also with great care. We teamed up with our longstanding partner for computer-based exams to make this happen. New guidance and explanatory videos were created to give everyone the best chance to understand the new set up. Nearly 300 students took part in this special exam sitting and they were invigilated via their laptop/PC webcam. There were significant challenges faced by some students and we really appreciate the support given by everyone who sat these exams as they helped us to develop an entirely new CTA exam system. The lessons learned from the ‘pilot exam’ were hugely important in the full ‘roll-out’ of computer-based CTA exams in November 2020 where much greater student numbers were expected.

November 2020 and going forward

A key decision was to move to the Exam4 System for the November 2020 exams. (We already had considerable experience with this exam platform with ADIT examinations.) Exam questions were on screen and the exams were ‘open book’ with no invigilation. However, special software was used to detect plagiarism and collusion and some students were chosen for a random personal ID check – all these features ensured a fair examination process.

This is not the way we expected to transition to full computer-based exams! Nevertheless, we are extremely proud that over 2,800 exams were sat in November and our students will be able to progress their careers as a result. The students had not expected to be examined in this way when they started studying, but they met the challenge very well! The exam results appear in this edition of Tax Adviser.

Increased functionality will be in place for the May and November 2021 exams, giving our students certainty about how these exams will run. And this means our Education Team and Exam Committee can plan effectively for the 2022 exams. Massive team effort [One Day More]

The maintenance of our exam system is one of the many difficult Covid-19 related challenges that our Institute has faced and we have passed with flying colours. We are very proud of the dedication and commitment shown by all our examination teams in delivering this important milestone in our CTA exams.

On behalf of the CIOT, I would like to thank our Exam Committee – chaired by Daniel Lyons and his deputy Mike Thexton – all of whom have been fully supportive throughout. A big ‘thank you’ must also go to all our Education Team – headed up by Rosalind Baxter, our (indefatigable) Director of Education, all of whom have played an important part in making this effective and rapid change – I am sorry I cannot name you all!

Remember to look after yourselves and stay safe.

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