

DECEMBER, 2021



# ICAG'S 3-DIET SYSTEM

THE EVALUATION

TECHNICAL AND RESEARCH DIRECTORATE  
THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)

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## **EXECUTIVE SUMMARY**

Over the years, many students have called on the Council of the Institute to increase the number of exam sittings per year. Many reasons have been put forward for this call. By a communique released in August 2020, the CEO announced to all students that the Council of the Institute had approved for the introduction of a three-diet professional examination system. This study was to assess the level of awareness and satisfaction of students and tuition providers of the three-diet system, determine how this new decision will affect students and tuition providers and identify the exam sitting plan of students for 2022 and beyond. The study is of significance to the Exams Unit of the Institute, as it will help them predict and therefore prepare for the students for each of three sittings. The population and sample for the study is made up of all students, as well as registered tuition providers of the Institute. Currently these figures stand at about 14,000 and 54 respectively. A total of 1,333 students and 15 tuition providers responded to the survey. Majority of the respondents are aware of the 3-diet system of the Institute, which commences in 2022. These students got to know of the decision through their tuition providers, ICAG outreaches and from colleague students. A large majority of students (83%) and tuition providers (73%) are satisfied with the decision of Council. For many students, this decision will affect them positively in a number of ways, including the opportunity afforded them to complete the professional programme earlier; assist them to apply previous knowledge faster; help them to split up the papers, and prepare well for those papers; put pressure on them to learn always because of the shorter breaks between exam diets; and benefit more from the one-year subscription (writing 3 times, instead of 2 times). On the negative side, students believe the decision will bring financial constraints on them, because of the increased number of diets per year, shorter period for studies leading to inadequate preparation and the stress the decision will bring to bear on students. Others believe that work-related constraints will prevent them from writing, with respect to the change in dates and getting leave for exams. A large majority of respondents (71.4%) indicate that they will sit or write in all three diets. A good number (9.1%) want to spread out the papers well, so they prefer to write in April and December; with 7.9% planning to sit in April and August instead. For majority of the students, the choice made is because they want to complete the programme early; have adequate time for preparation (23%), or the revision period becomes shorter (15%), work schedules (4%), number of papers remaining to complete the programme (4%), financial reasons (2%), personal and family issues (1%) and other academic programmes being undertaken (1%).

## **1.0 INTRODUCTION**

The Institute conducts its CA Professional Examinations twice each year, in May and in November. Over the years, many students have called on the Council of the Institute to review this decision and increase the number of sittings per year. Many reasons have been put forward for this call.

By a communique released in August 2020, the Chief Executive Officer announced to all students that the Council of the Institute had approved for the introduction of a three-diet professional examination system (See Appendix B).

Following this announcement, there have been reactions from students, tuition providers and examiners on the impact of this decision on the preparation for the examinations.

The Research Unit is undertaking this study to:

- a. Assess the level of awareness of students and tuition providers of the three-diet system
- b. Assess the level of satisfaction of students and tuition providers of this Council decision
- c. Determine how this new decision will affect students and tuition providers
- d. Identify the exam sitting plan of students for 2022 and beyond

The study is of significance to the Examinations Unit of the Institute, as it will help them predict and therefore prepare for the students for each of three sittings. It will also help management identify the major source(s) from which information reach students.

## **2.0 METHODOLOGY**

The study employs a case study design in the collection of the required primary data for its conclusions, adopting the mixed approach. The population of the study is made up of all students, as well as registered tuition providers of the Institute. Currently these figures stand at about 14,000 and 54 respectively.

The sampling technique adopted is the census, and data was collected primarily by the use of online-administered questionnaires. The form was circulated on various social media platforms (WhatsApp). The collected quantitative data was exported into the SPSS for analysis. The qualitative data was analyzed using content and narrative analyses.

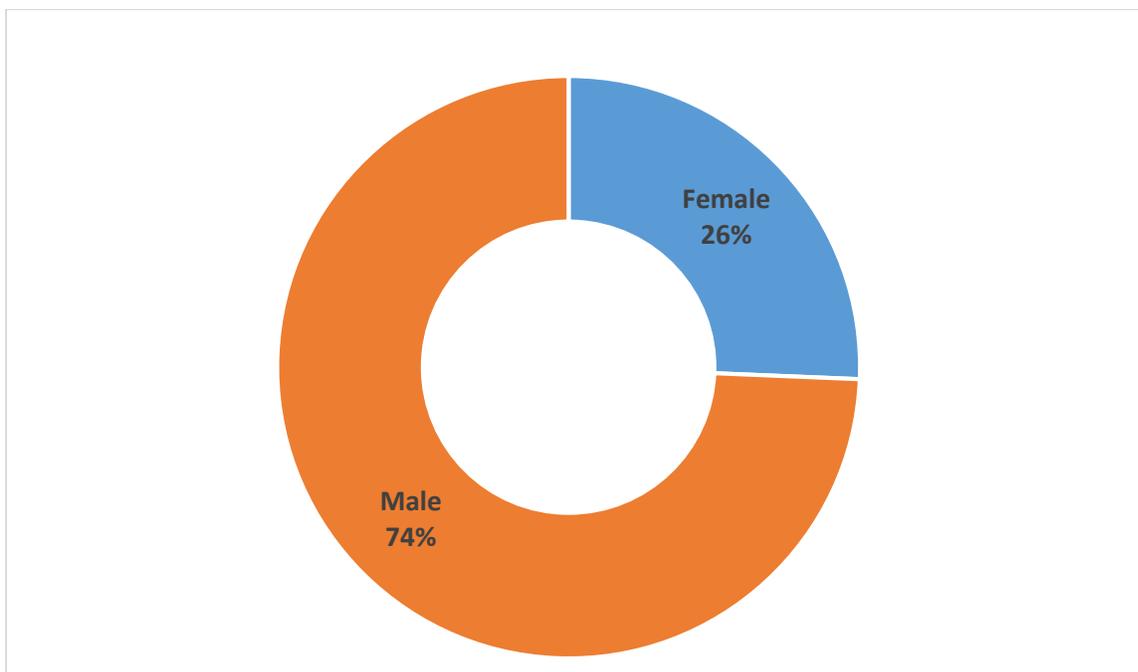
### 3.0 RESULTS AND ANALYSIS

This section presents the results from the data gathered.

#### 3.1 DEMOGRAPHIC DATA - STUDENTS

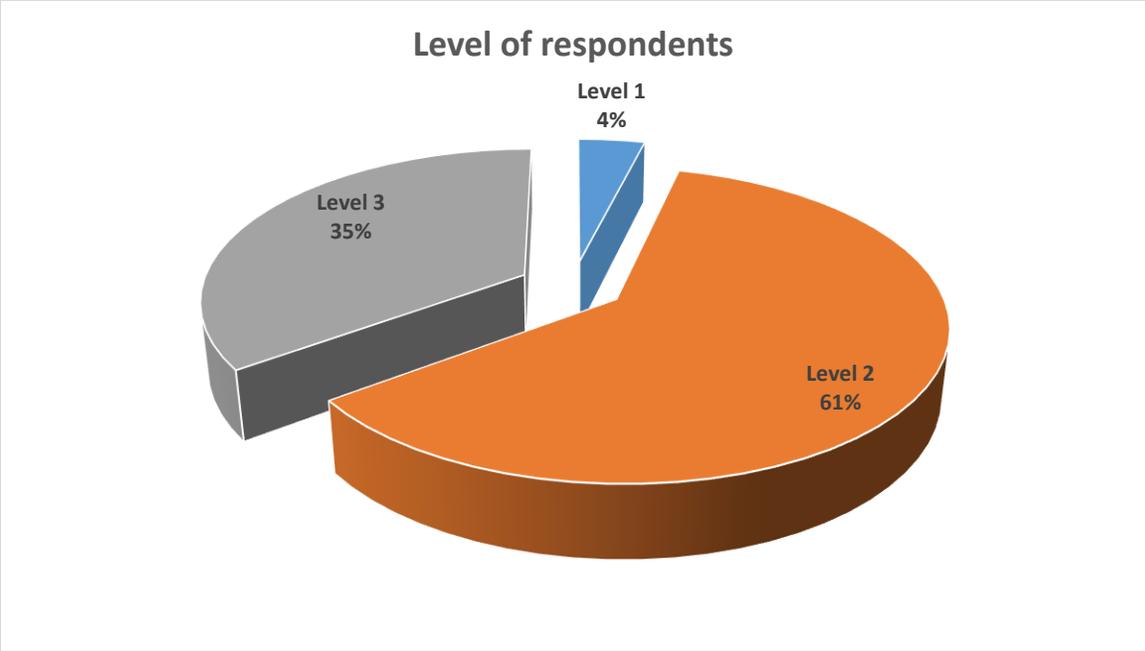
##### 3.1.1 GENDER

Out of the 1,333 students who responded, 342 were females, representing 25.7%. The large majority of 991 (74.3%) were males. This is in line with expectations as a large majority of the Institute's students are males.



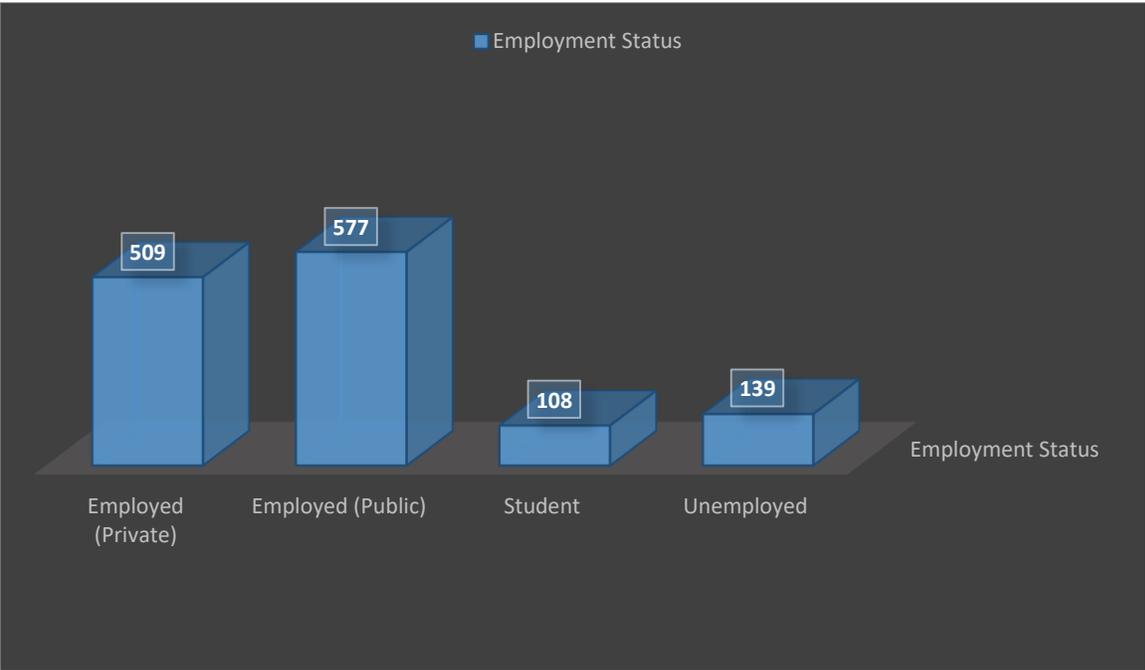
##### 3.1.2 Current Level of Respondents

Respondents cut across all levels of the Institute. Only 52 of respondents are in Level 1 (3.9%), with 468 (35.1%) in Level 3. In line with current student numbers, the large majority of respondents are in level 2 (61.0%).



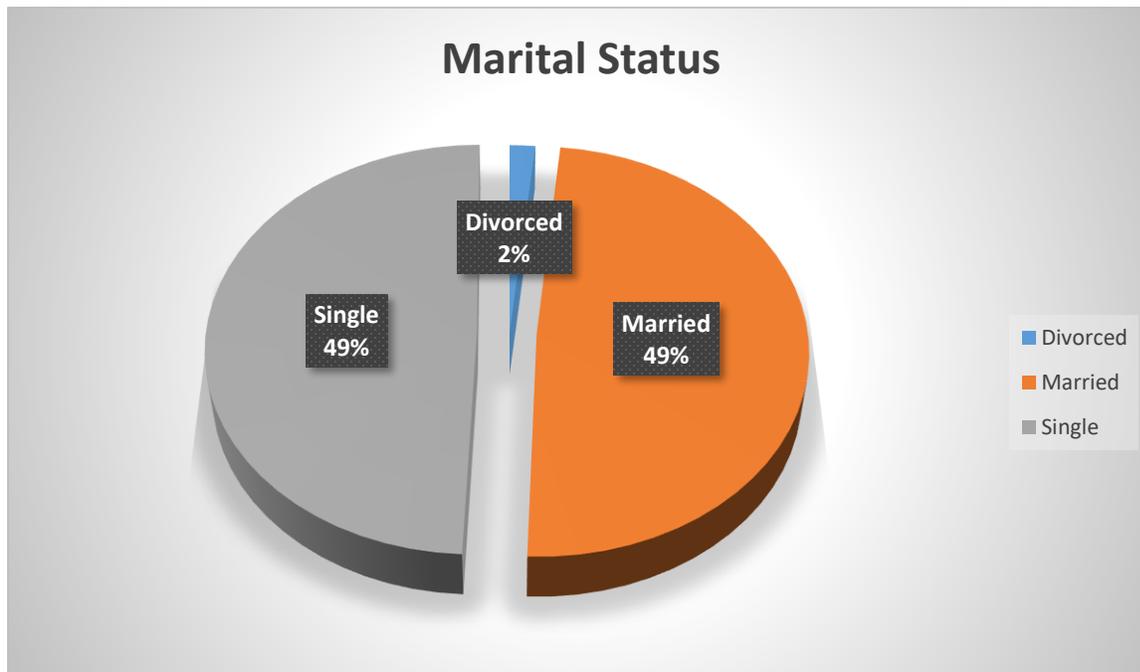
**3.1.3 Current Employment Status**

In terms of employment, 509 respondents representing 38.2% are employed in the private sector, with 577 (43.3%) employed in the public sector. A further 8.1% are still in school, with the remaining 139 (10.4%) currently being unemployed.



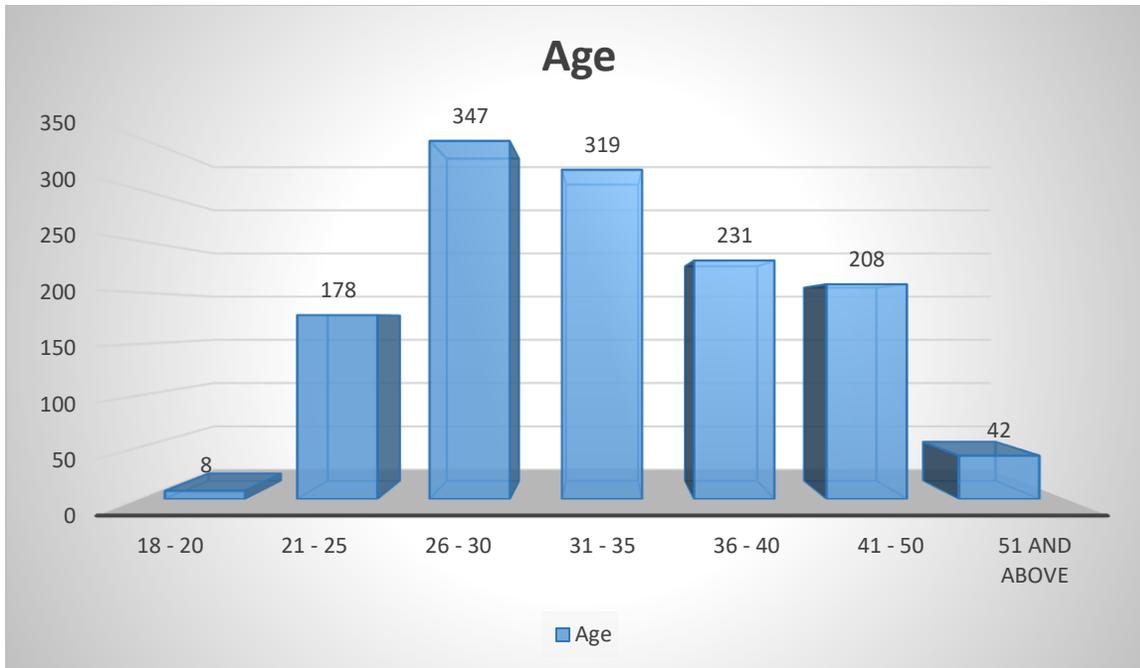
### 3.1.4 Marital Status

The study sought to find out the marital status of respondents. Majority of respondents are single (49.4%), with a good number also married (49%). The remaining 1.6% are currently divorced.



### 3.1.5 Age of Respondents

In terms of age, most of the respondents were in the 26 – 30 age bracket (26.0%), followed by 31 – 35 age group (23.9%). This is followed by the 36 – 40 age group (17.3%) and the 41 – 50 (3.2%) bracket. The smallest age group of respondents are the 51 and above (3.2%) and the 18 – 20 (0.6%). Generally, the age results indicate that respondents are qualified and matured enough to assess the impact of certain decisions on their professional progress.



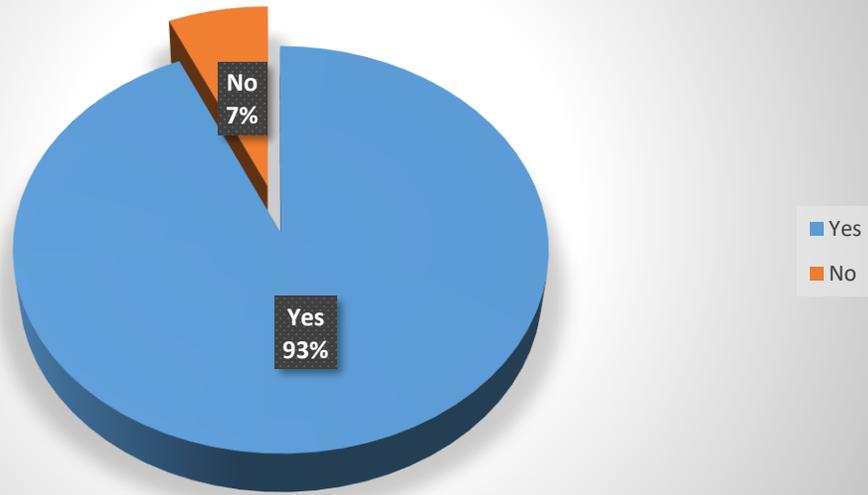
### 3.2 DESCRIPTIVES OF TUITION PROVIDERS

This section of the instrument was specifically for tuition providers.

#### 3.2.1 Do you own or manage an ICAG Registered Tuition Centre?

Respondents were asked to indicate if they own or manage a registered tuition centre in any part of the country. This was to ensure that only tuition providers responded to this part of the instrument. The results show that 93% of all respondents owned or managed a tuition centre. They were thus qualified to respond to this section of the questionnaire.

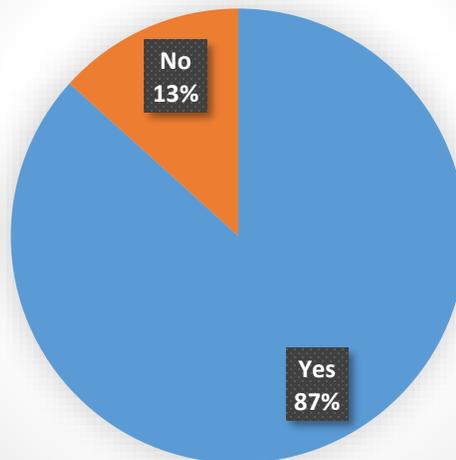
### Do you own or manage a PIL?



### 3.2.2 Do you teach at an ICAG Registered Tuition Centre?

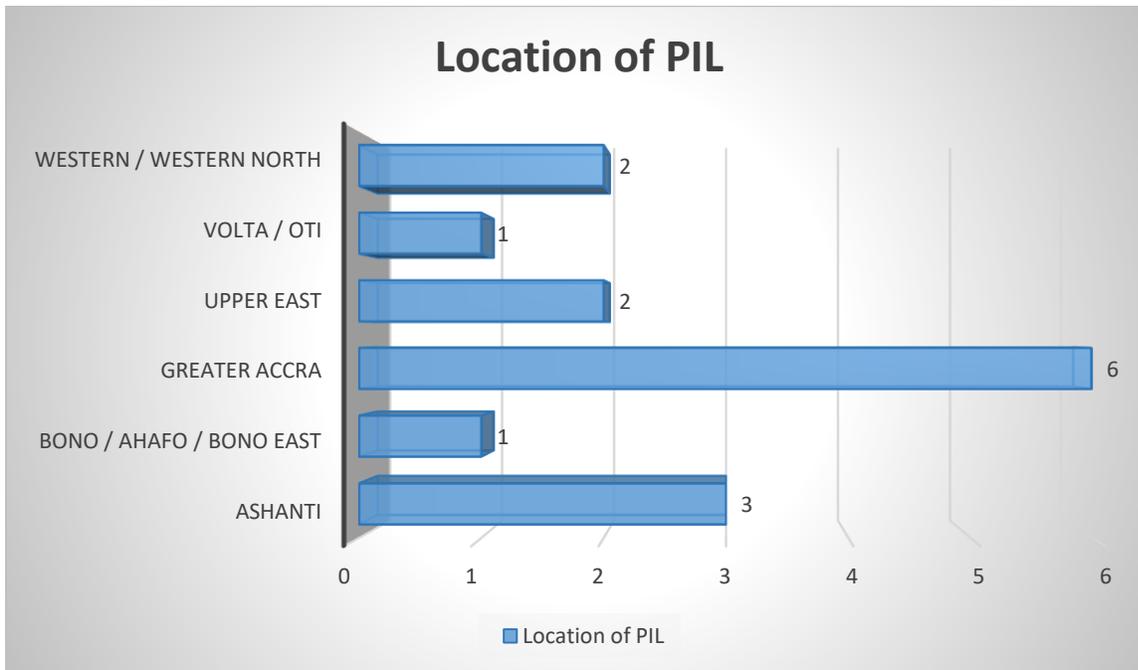
Aside owners and managers of the tuition centres, lecturers or teachers in PILs could respond to this question. From the responses, only 13.3% of respondents did not teach. The remaining 86.7% were teaching in tuition centres. This made them very qualified to appreciate the issue under study, and therefore be in a position to respond to the questions.

### Teach in a PIL?



### 3.2.3 Location of tuition Centre

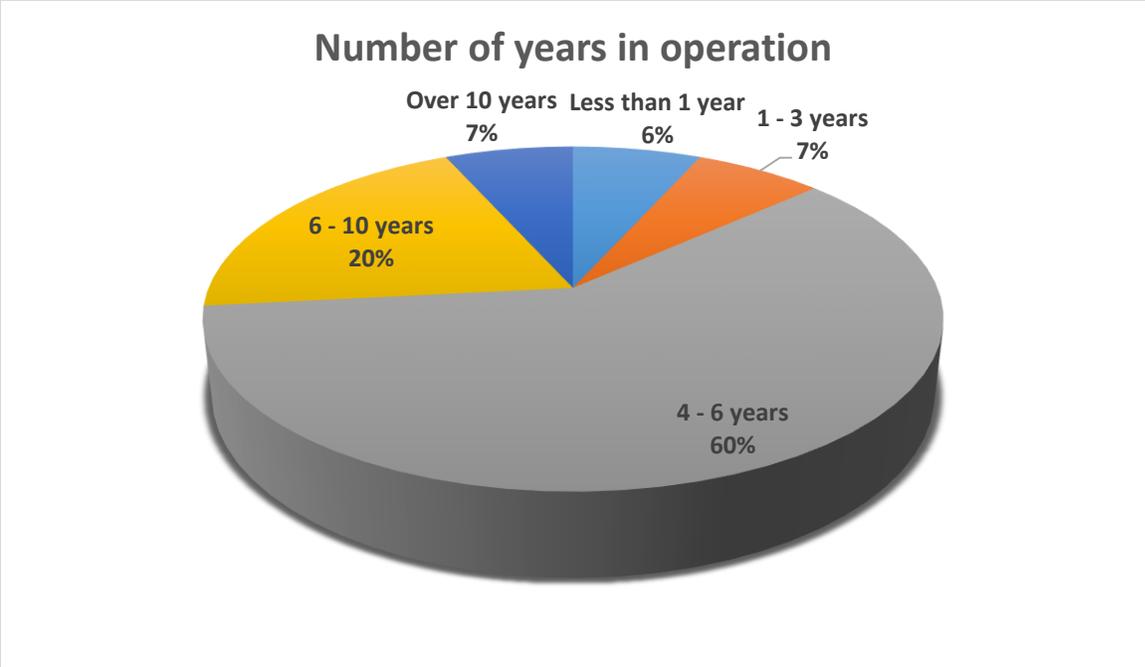
Tuition centres (Partners in Learning) are spread across the country, although about 50% are in the Greater Accra Region alone. In order to ensure that PILs everywhere have heard of the 3-diet system, PIL-respondents were asked to indicate their location. The results show that 40% of the respondents are from the Greater Accra region, with 20% from Ashanti and 13.3% in both the Upper East region and the Western / Western North enclave. The respondents from the Bono / Ahafo / Bono East and the Volta / Oti regions constituted 6.7% each.



### 3.2.4 How long has your tuition centre operated?

Tuition providers that have been in existence for many years are well-grounded, with possibly greater resources to manage situations such as the 3-diet system. In response to the question of number of years in operation, 60% of respondents were found to have been operation for between 4 – 6 years. With a further 20% operating for 6 – 10 years. Only 6.7% have operated for 3 or less years.

Generally, the PILs who responded have the adequate experience and capabilities to understand the dynamics of teaching professional students, good grasp of the current syllabus and therefore qualified to respond to the instrument.



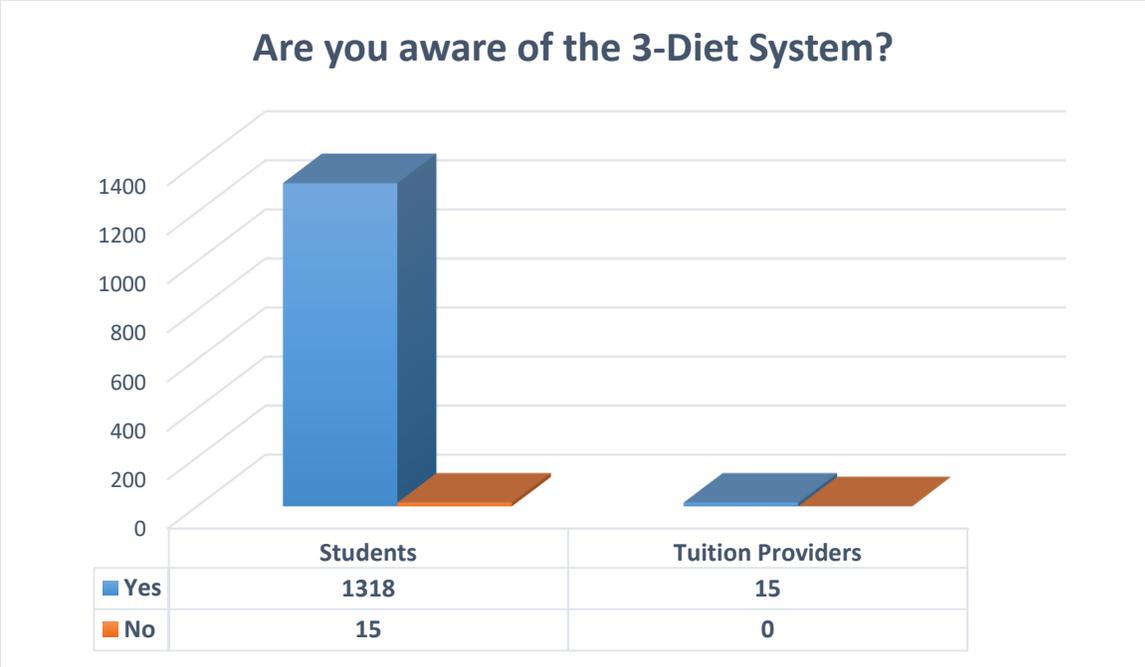
**3.3 ASSESS THE LEVEL OF AWARENESS OF THE COUNCIL DECISION**

This section was to find out the level of the 3-diet system and how respondents came to be aware of the it.

**3.3.1 Are you aware of the 3-diet system commencing in 2022?**

Majority of the respondents are aware of the 3-diet system of the Institute, which commences in 2022. Out of a total of 1,333, some 1,318 respondents, representing 98.9% were aware of the 3-diet system. Only 15 respondents (1.1%) indicated that they were not aware. This presupposes that the announcement has gone far and wide and is known to almost all students of the Institute.

Further analysis shows that 98.5% of the female respondents are aware of the decision, as compared to 99% of males. Similarly, 94% of Level 1 respondents were aware, as compared to 99% each for Level 2 and Level 3 respondents. Students are the lowest awareness category group (95%), in comparison with employed persons (99%) and unemployed (99%).



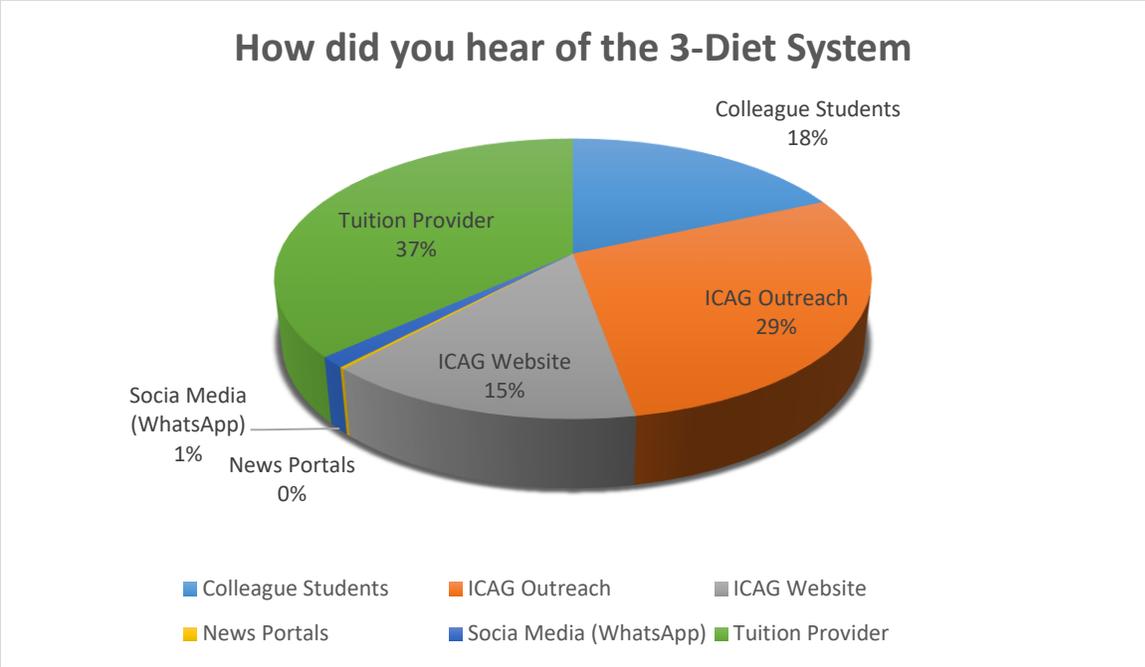
For the tuition providers, all of them (100%) indicated that they were aware of the 3-diet system. This is not surprising, because the information was formally routed through them to their students through their official social media (WhatsApp) platform. Aside that medium, most of the PILs joined in the virtual outreach sessions.

**3.3.2 If yes, how did you hear of it?**

The decision of council was conveyed through various mediums to students. This study was to find out the most common means by which students got to hear of the decision first.

The results of the study show that majority of respondents got the information through their tuition providers (490), representing 36.8%. Following that is the ICAG outreaches (28.4%), and colleague students (18.4%), ICAG Website (14.7%), Social Media platforms such as WhatsApp and Facebook (1.3%) and then other news portals (0.2%).

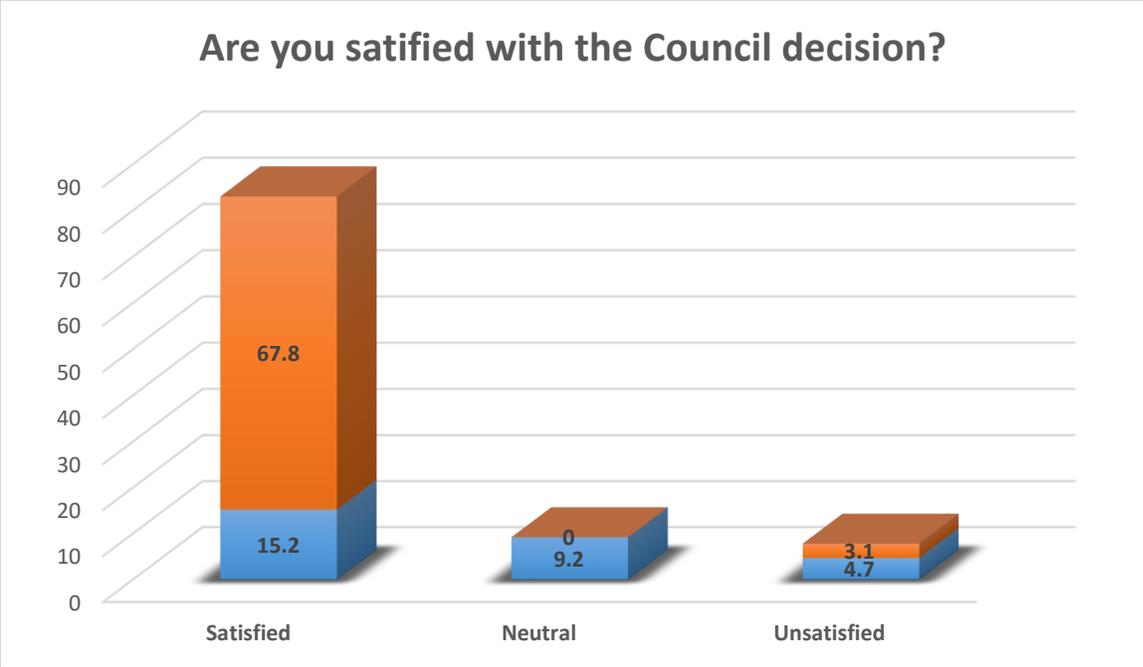
It is instructive to note that some respondents got to hear of the information from multiple sources. However, the options chosen were from the first source from which the information was heard.



**3.3.3 Are you satisfied with the Council decision to start the 3-diet?**

This question was to assess students’ mood and their level of satisfaction with the Council decision. A combined 7.8% of respondents were not in the least satisfied with the decision. About 9% of respondents chose to be neutral, and wait to see how its implementation will go. The larger majority of respondents either were satisfied (15.2%) or very satisfied (67.8%). With a mean response rate of 4.38 (S.D 1.083), majority of respondents are very satisfied with the decision of Council.

This feedback is expected as many students have on various platforms called for the Institute to increase the number of sittings per year.



For tuition providers, the results followed a similar trend, with majority of respondents being satisfied (26.7%) or very satisfied (46.7%) with the decision. A combined total of 26.7% of respondents (tuition providers) are unsatisfied with the decision. The level of dissatisfaction could be expected, as tuition providers have lamented over their inability to complete the syllabus for certain subjects. This decision will further worsen their situation. However, for those who are satisfied, the opportunity to make more money, and also contribute to knowledge could be seen as their motivators.

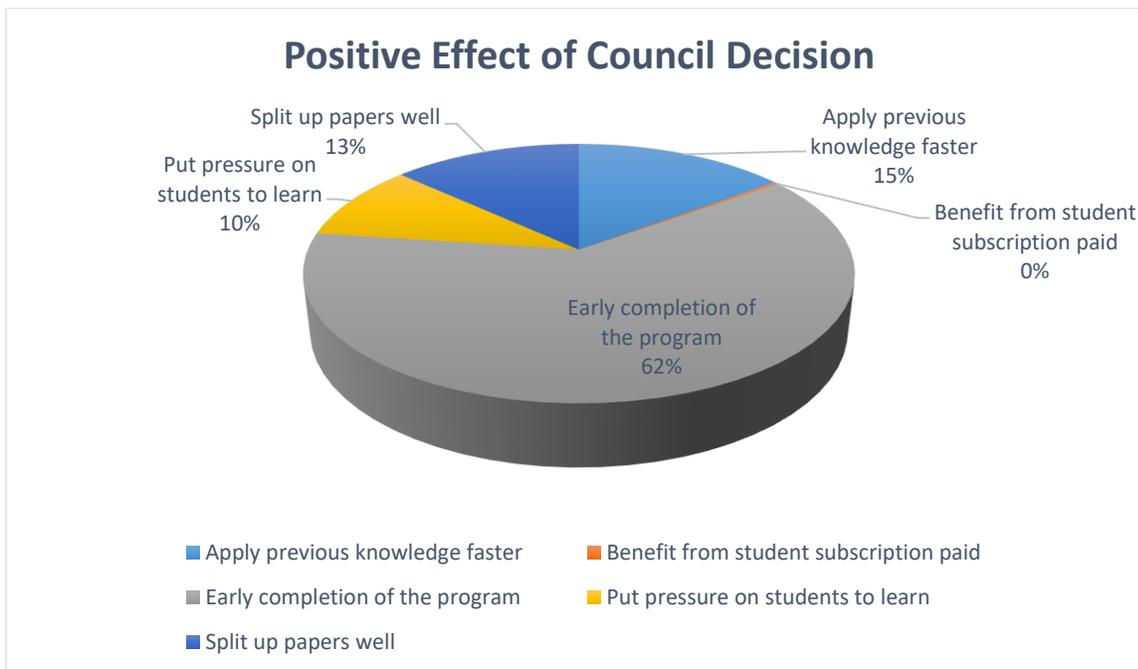
**3.4 ASSESS HOW THE INFORMATION WILL AFFECT STUDENTS**

This section sought to assess how the Council decision will affect students both positively and negatively.

**3.4.1 How will this new decision affect you positively as a student?**

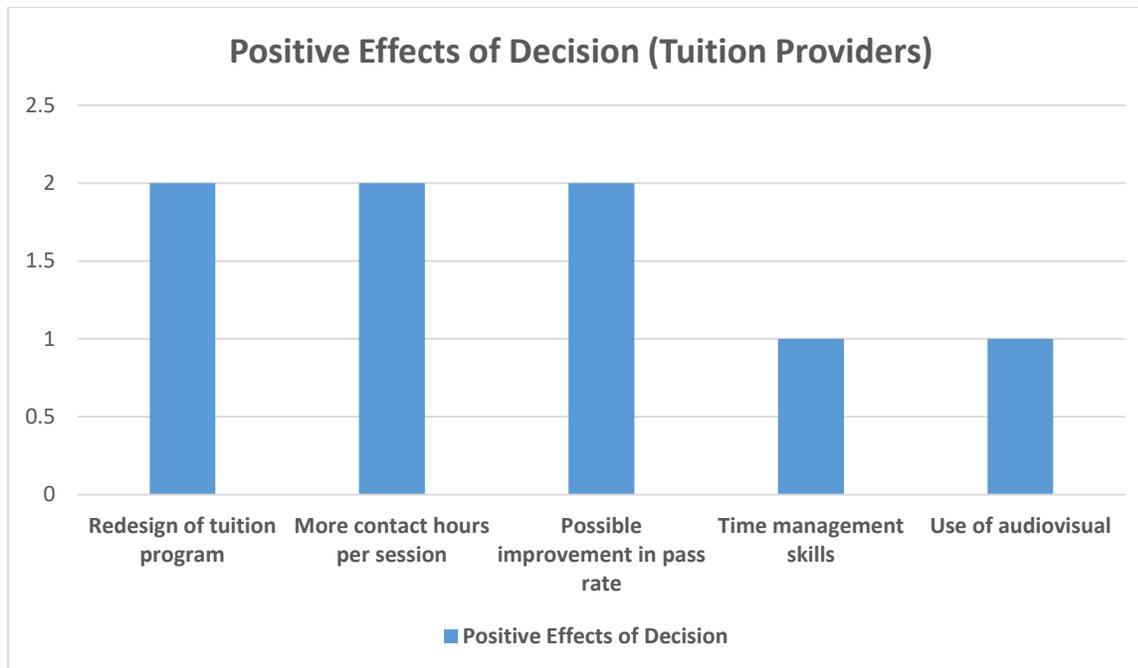
For many students, this decision will affect them positively in a number of ways. For those who responded, a large majority of them (62%) are enthused about the opportunity afforded them to complete the professional programme earlier. A good number (15%) are also of the view that

writing more frequent will help them to apply previous knowledge faster. Some (13%) are also of the view that the decision will help them to split up the papers, and prepare well for those papers. Another category of respondents (10%), feel that the decision to write more frequent will put pressure on them to learn always. There will be less breaks for them. The last category was concerned about their subscription. They are of the view that they will benefit more from the one-year subscription (writing 3 times, instead of 2 times).



Tuition providers also identified some positive impacts of this decision on their work. Two of the respondents indicate that the decision will help them to fundamentally rethink their tuition program to ensure success for the students. It has come at an opportune time. Others indicated that the decision will help them have more contact hours per session with the students. These tuition providers are planning of organizing overlapping tuition, thus, to begin preparing students to sit for papers in August from January.

A section of the tuition providers also believe the change will bring about an improvement in pass rates, which goes to their credit. Other positive effects given were: help improve their time management skills and help them to employ audiovisual technologies in their work.

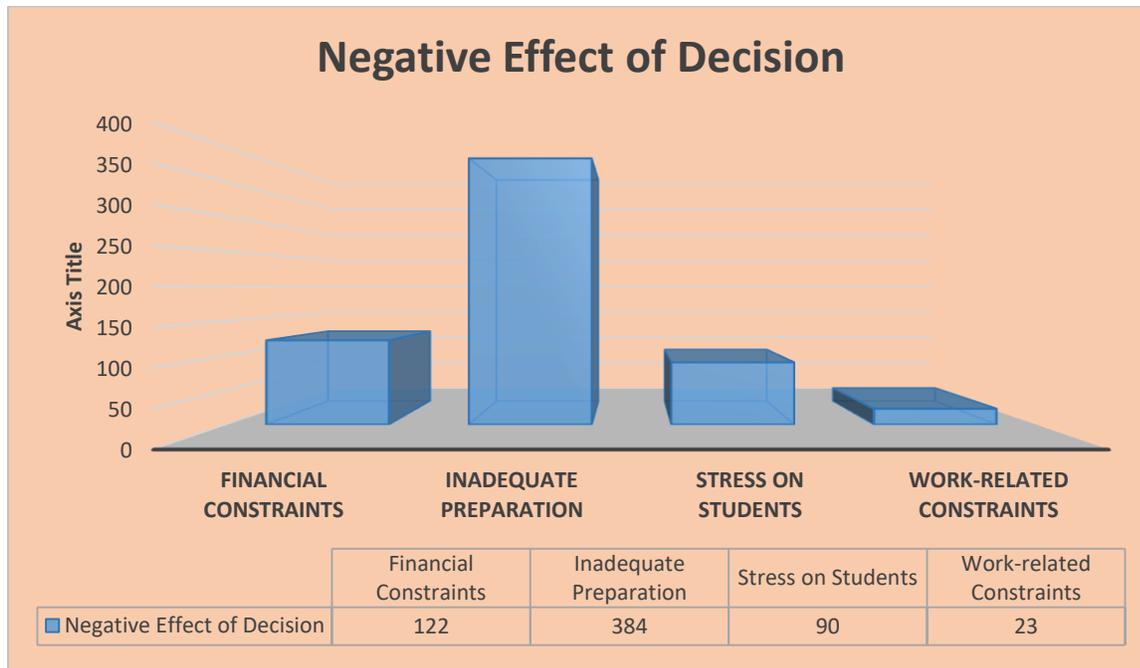


### 3.4.2 How will this new decision affect you negatively as a student?

Students were also asked to indicate how this decision will affect them negatively, if any. Indeed, there are students who although support the decision, feel it could have some negative effects on them. There are others who are not in support of the decision at all. The negative effect identified by respondent-students include:

- a. Financial constraints: Some students are of the view that the 3-diet system will mean spending more money within a year to write the papers. For instance, if on average they spent GHC 2,000 to prepare for and sit the exams, with the increased number of sittings they are likely to pay more within the year. This may not be an accurate assessment of the situation though.
- b. Inadequate Preparation: Some students feel that the period for preparing and sitting an exam is now shorter and inadequate to help them prepare for the exam. The time to attend tuition, and the fear that the syllabus may not be completed on time.
- c. Stress on students: To some of the students, the increased number of sittings will put untold stress on them. Almost every time they need to be studying, attending tuition, cut off social functions, be in exam mood with its related psychological pressure etc. That is stress!!

- d. Work-related constraints – For some 23 respondents, getting time off work will be extremely difficult, especially in the proposed months for the exams. Some are of the view that those months are busy because of the nature of work they do. Aside from that, some others do not foresee their employers giving them time off three times in a year to sit an exam.



As lecturers and managers of tuition centres, this decision will affect them negatively in three ways:

- i. Limited contact hours with students
- ii. Inability to complete the syllabus
- iii. Stressful tuition period, especially for those teaching in more than one centre.

### **3.5 IDENTIFY THE EXAM SITTING PLAN OF THE STUDENTS**

This section sought to identify the plan students will adopt going into the examinations in 2022.

#### **3.5.1 Which of the following is most likely going to be your exam sitting plan?**

Student-respondents were to indicate which of the seven options presented will likely be their exam sitting plan for 2022.

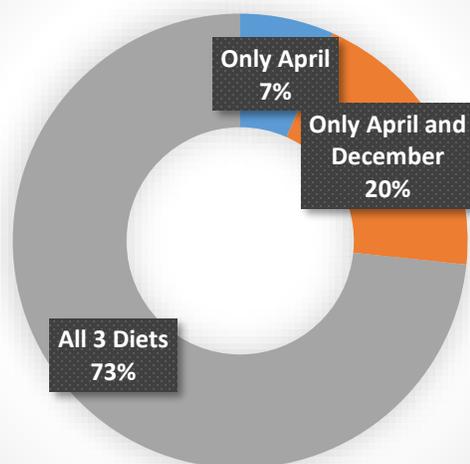
A large majority of respondents (71.4%) indicate that they will sit or write in all three diets. This goes to confirm the reasons given for the positive effect of the decision. Many students will like to complete the programme as early as possible.

A good number (9.1%) want to spread out the papers well, so they prefer to write in April and December; with 105 respondents (7.9%) planning to sit in April and August instead. Those planning to sit in August and December are 40 in number (3.0%). For some students, the plan is to sit in only April (6.6%); only August (1.7%) or only December (0.4%).



Our tuition providers selected only three of the options, with majority responding that they will prepare students for all the 3 diets (73.3%).

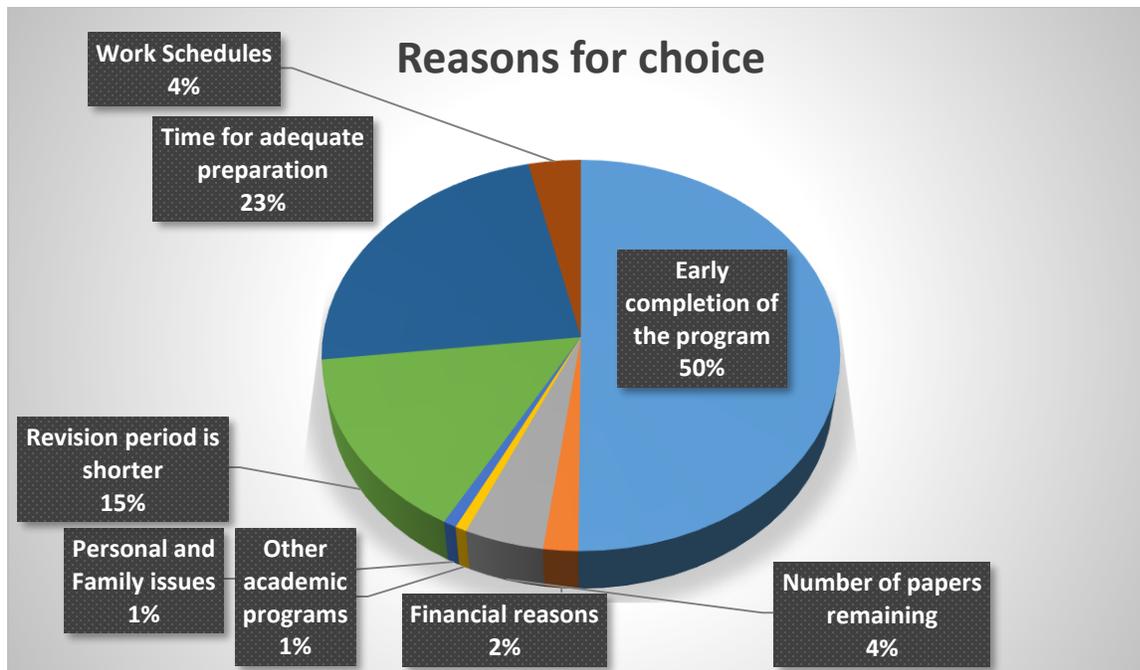
## Exam Preparation Plan



### 3.5.3 What reasons account for your choice above?

Varied reasons were provided for the choices made above. For majority of the students (50%), it is because they want to complete the programme early. Some are of the view that they will have adequate time for preparation (23%), or the revision period becomes shorter (15%). Some other reasons given include the following:

- i. Work schedules (4%)
- ii. Number of papers remaining to complete the programme (4%)
- iii. Financial reasons (2%)
- iv. Personal and family issues (1%)
- v. Other academic programmes being undertaken (1%).

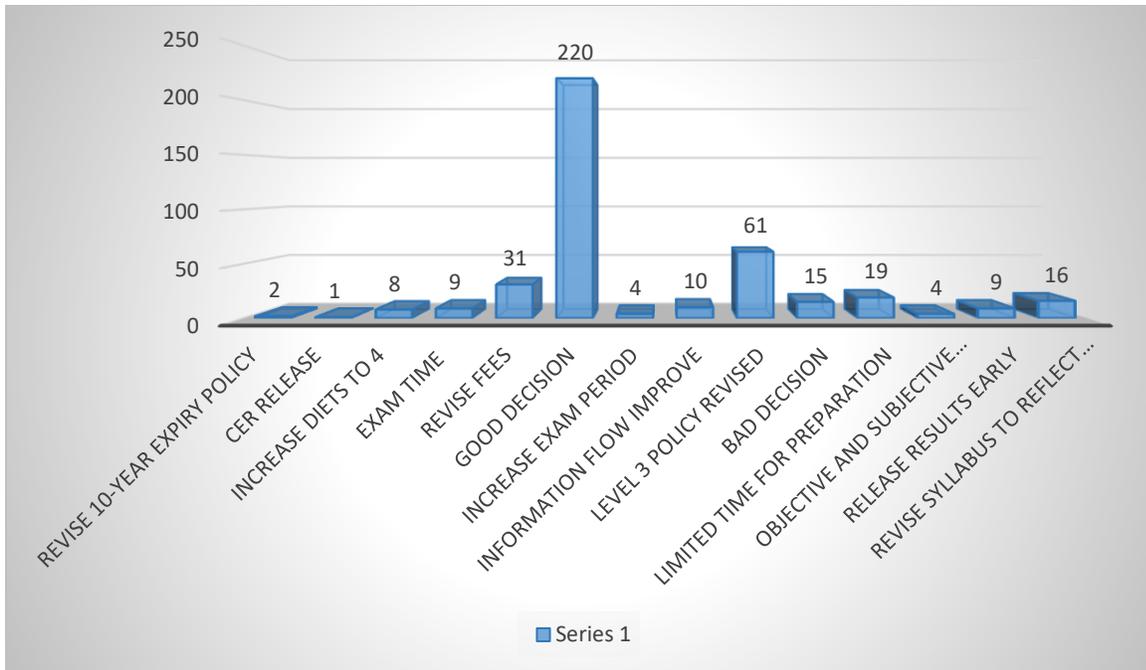


The reasons which influenced the choice of the tuition providers are as follows:

- Students will have to be prepared for every sitting; As long as students register for the exams, there have to be tuition.
- Strategy and programme in place to prepare students: Such tuition providers already have a plan in place to manage the situation at hand.
- Time to adequately prepare students: To get enough time to adequately prepare the students for the papers.

### **Any further comments?**

The study sought to gauge the mood of students going to 2022, on issues of the exam and any other comments related to their professional journey. Generally, students are impressed with the decision of council to institute the 3-diet system. Aside commending management of the institute, students raised a number of concerns. The summary of the issues raised are presented below:



## **4.0 SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS**

This section provides a brief summary of the findings, in line with the objectives of the study. It also gives a conclusion, and makes a number of recommendations.

### **4.1 SUMMARY OF FINDINGS**

A total of 1,333 students and 15 tuition providers responded to the survey. Males constituted about 74.3% of respondents, who cut across all levels of the CA Programme, majority of who are in Level 2 (61%). A good number of respondents are working (81.5%), in either the private or public sector, with only 10% being unemployed currently. An equal number of respondents are either single or married. The dominant age group of respondents is 26 – 30 years, followed by 31 – 35 years.

Majority of the tuition providers either owned, managed or taught in registered PILs, with 40% coming from the Greater Accra region. Majority of which have operated for at least 4 years now.

#### **4.1.2 Assess the level of awareness of students and tuition providers of the three-diet system**

Majority of the respondents are aware of the 3-diet system of the Institute, which commences in 2022. Out of a total of 1,333, some 1,318 respondents, representing 98.9% were aware of the 3-diet system. Only 15 respondents (1.1%) indicated that they were not aware. For the tuition providers, all of them (100%) indicated that they were aware of the 3-diet system. This presupposes that the announcement has gone far and wide and is known to almost all students and tuition providers of the Institute.

Majority of students got to know of the decision through their tuition providers, ICAG outreaches and from colleague students.

#### **4.1.3 Assess the level of satisfaction of students and tuition providers of this Council decision**

A large majority of students (83%) and tuition providers (73%) are satisfied with the decision of Council. Of the remainder, 9% of students chose to be neutral (waiting to see how the implementation will go), with only 8% expressing dissatisfaction with the decision. Many students have welcomed the decision.

#### **4.1.4 Determine how this new decision will affect students and tuition providers**

For many students, this decision will affect them positively in a number of ways, including

- The opportunity afforded them to complete the professional programme earlier;
- Assist them to apply previous knowledge faster;
- Help them to split up the papers, and prepare well for those papers;
- Put pressure on them to learn always because of the shorter breaks between exam diets;
- Benefit more from the one-year subscription (writing 3 times, instead of 2 times).

For tuition providers, they believe that the decision will help them to fundamentally rethink their tuition program to ensure students pass their papers, help them have more contact hours per session with the students, bring about an improvement in pass rates, which goes to their credit and also help improve their time management skills and help them to employ audiovisual technologies in their work.

On the negative side, students believe the decision will bring financial constraints on them, because of the increased number of diets per year, shorter period for studies leading to inadequate preparation and the stress the decision will bring to bear on students. Others believe that work-related constraints will prevent them from writing, with respect to the change in dates and getting leave for exams.

For lecturers and managers of tuition centres, the decision will result in limited contact hours with students, inability to complete the syllabus and stressful tuition period, especially for those teaching in more than one centre.

#### **4.1.5 Identify the exam sitting plan of students for 2022 and beyond**

A large majority of respondents (71.4%) indicate that they will sit or write in all three diets. This goes to confirm the reasons given for the positive effect of the decision. Many students will like to complete the programme as early as possible. A good number (9.1%) want to spread out the papers well, so they prefer to write in April and December; with 105 respondents (7.9%) planning to sit in April and August instead. Those planning to sit in August and December are 40 in number (3.0%). For some students, the plan is to sit in only April (6.6%); only August (1.7%) or only December (0.4%).

Tuition providers selected only three of the options, with majority responding that they will prepare students for all the 3 diets (73.3%).

Varied reasons were provided for the choices made above. For majority of the students (50%), it is because they want to complete the programme early. Some are of the view that they will have adequate time for preparation (23%), or the revision period becomes shorter (15%), work schedules (4%), number of papers remaining to complete the programme (4%), financial reasons (2%), personal and family issues (1%) and other academic programmes being undertaken (1%).

## **4.2 CONCLUSION**

The decision of Council to commence the 3-diet system has been well received by students and tuition providers across the country. The communication seems to have gone well, as students have waited for this decision for some time now. For students, this policy will help them complete the CA professional programme early, although this will come at a cost to them – financially and psychologically. Tuition providers are willing to assist the students, who have indicated that they will prefer to write in all three diets in the year.

## **4.3 RECOMMENDATIONS**

The following recommendations are suggested for necessary action:

- i. Management should go ahead and implement the 3-diet system, as students are satisfied with the decision and are generally aware of it.
- ii. Equal prominence should be given to all three diets in the year, because students are willing to sit for all diets in the year.
- iii. All information concerning the examinations should be released timeously, through the various mediums. Tuition providers, outreaches and social media have been identified to be very swift and effective.
- iv. Exam results and chief examiners' reports should be released very early, perhaps within 4 weeks, to enable tuition providers and students prepare for the examinations.

## APPENDIX A

### INSTITUTE OF CHARTERED ACCOUNTANTS, GHANA

#### TECHNICAL AND RESEARCH DIRECTORATE

#### RESEARCH INSTRUMENT

#### PREAMBLE

This questionnaire is to solicit your feedback on the three-diet system the Institute will be commencing in 2022. Responses provided will be treated with utmost confidentiality, and will be used only for the purpose for which the information is being gathered.

Thank you

#### DEMOGRAPHICS

1. Gender

Male [ ]      Female [ ]

2. Current Level

Level 1 [ ]    Level 2 [ ]    Level 3 [ ]

3. Current employment status

Employed (Public Sector) [ ]      Employed (Private Sector) [ ]

Student [ ]    Unemployed [ ]

4. Marital Status

Single [ ]    Married [ ]    Divorced [ ]

5. Age

18 – 20 [ ]    21 – 25 [ ]    26 – 30 [ ]    30 – 35 [ ]

36 – 40 [ ]    41 – 50 [ ]    51 and above [ ]

#### THREE-DIET SYSTEM

Beginning next year, the Institute will roll out a 3-diet system for the professional examinations, to be held in April, August and December.

6. Are you satisfied with the Council decision to start the 3-diet system?

Very Dissatisfied [ ] Dissatisfied [ ] Neutral [ ] Satisfied [ ] Very Satisfied [ ]

7. How will this new decision affect you positively as a student?

.....  
.....

8. How will this new decision affect you negatively as a student?

.....  
.....

Which of the following is most likely to be your exam sitting plan towards writing the examination in 2022?

- 9. Write in only April [ ]
- 10. Write in only August [ ]
- 11. Write in only December [ ]
- 12. Write in April and August [ ]
- 13. Write in April and December [ ]
- 14. Write in August and December [ ]
- 15. Write in all 3 diets [ ]

Thank you

## APPENDIX B



### NOTICE TO ALL STUDENTS

The Council of the Institute of Chartered Accountants, Ghana, wish to congratulate candidates who have written the Institute's examinations since the syllabus was revised. Undoubtedly, the revised structure and content, coupled with the upgraded study manuals, have helped improve the pass rate.

The following amendment has been made to facilitate students' further progression:

#### **Introduction of a Three-Diet Examination System**

By the approval granted by the Council, it is our pleasure to announce that with effect from January 2022, the Institute's examinations will be written three times in a year instead of twice a year. The examinations will be written in April, August and December every year.

The standard timetable for the examinations, all things being equal, will commence on the first Monday of the examination month.

Issued by: **Paul Kwasi Agyemang**  
Chief Executive Officer

**THE INSTITUTE OF CHARTERED  
ACCOUNTANTS (GHANA)  
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