

## **Examiners' Comments on the 2003 Examination**

### **Head IV: Accounts and Professional Conduct**

The answers to the accounts question showed insufficient application, too many candidates simply repeating the relevant rules without applying them to the question.

Many of the answers to the professional conduct questions displayed inadequate preparation. There tended to be inadequate in-depth identification and analysis of the issues involved. The answers were often rather superficial and poorly articulated.