

Second Schedule: ACA Assessment Regulations

1 Introduction

This document provides the regulations for the Institute of Chartered Accountants in England and Wales (ICAEW) Professional and Advanced Stage ACA assessments. These regulations supersede any previous versions.

Please read these regulations in conjunction with the relevant pages on the ICAEW student website www.icaew.com/students, where you will find additional information and guidance.

Definitions

In this document 'student' refers to a *provisional member or an independent student*.

2 The Assessment Structure

Professional Stage

The Professional Stage was introduced in September 2007 and comprises twelve modules:

- six **knowledge** modules
- six **application** modules

Knowledge modules

Business and Finance
Management Information
Accounting
Law
Assurance
Principles of Taxation

Application modules

Business Strategy
Financial Management
Financial Accounting
Financial Reporting
Audit and Assurance
Taxation

Students holding the AAT qualification and meeting our published eligibility criteria may take an AAT Top-Up unit in Financial Accounting instead of the full Financial Accounting assessment.

The ICAEW use two types of assessment. These are:

- **computer-based assessments (e-assessments) for knowledge modules** – assessments are held at ICAEW approved centres
- **paper-based assessments for application modules** – assessments are held at examination venues and are available at four sessions per year in March, June, September and December.

Advanced Stage

The Advanced Stage assessments consist of the following subjects:

- Technical Integration – Business Reporting
- Technical Integration – Business Change
- Case Study

These are paper-based assessments, sat in ICAEW examination venues at two sessions per year in July and November.

3 Eligibility

Professional Stage

To sit the Professional Stage assessments, an applicant must be registered as a student with the ICAEW.

Students may register with the ICAEW:

- (a) as a student in a training agreement
- (b) as an independent student.

For further information on entry requirements see the '[First Schedule: Entry Routes](#)' of the Learning and Professional Development Department Regulations

Advanced Stage

Students may attempt the Technical Integration assessments at any point.

The Case Study cannot be attempted unless the student has completed all but their last year of approved training by the end of the month in which the assessment is held.

EXAMPLE: A student starts a three-year training agreement on 7 July 2008. She will start her third year on 7 July 2010. If the assessment is held in July 2010, the student will comply with the regulation, having completed all but the final year by 31 July 2010 and she will be eligible to sit the first Case Study session in July 2010.

Students may not attempt the Case Study until they have attempted all the Professional Stage and the Advanced Stage Technical Integration assessments.

A student can sit all three Advanced Stage assessments at the same session and still comply with this rule.

4 Number of Attempts at the Assessments

Students will be permitted four attempts at each assessment.

An attempt is when a student enters for and attends an individual assessment and has sight of the content of that assessment.

When the following occurs it is not an attempt:

- (a) the student enters for an assessment and is absent
- (b) the student enters for an assessment and withdraws prior to the assessment
- (c) an assessment cannot be completed and/or the result determined due to system failure or an exceptional event beyond the ICAEW's control.

Students will not be permitted, under any circumstances, to transfer assessment attempts from one assessment to another.

Any student who does not pass an assessment within the permitted four attempts will be entitled to apply for a concession if they believe they have grounds to do so. See section 6 Concessions for further information.

Students who have not attempted an examination for a period of three years or more will be removed from the student register. Individuals who have been

removed from the register will be required to re-register in order to undertake any further examinations.

5 Transitional Arrangements

A student who has attempted any examination paper in the old Professional Stage will be credited for the Business and Finance (knowledge) assessment on transition to the new Professional Stage.

Transitional Arrangements – Number of Attempts

New eligibility rules were introduced on 1 June 2007. They apply to any assessments, new or old, taken after that date (including the June 2007 Professional Stage and the July 2007 sitting of Advanced Stage).

A student is attempt-barred and cannot transfer to the new rules if:

- (a) all six eligible Professional Stage session attempts have been used before 1 June 2007.
- (b) all four eligible attempts at any Advanced Stage assessment have been used before 1 June 2007.

All eligible students on 1 June 2007 are permitted four attempts at each assessment in the new structure ACA. Any attempts taken prior to this date will not be counted.

Students will have four attempts at each assessment.

Under the old structure students must have completed all of the assessments within eight years from the date they registered as an independent student or from the first day of the training agreement (whichever was first).

The time bar rule was removed from 1 June 2007. Any student time barred between 1 January 2007 and 1 June 2007 may apply for a concession under transitional arrangements. See section 6 Concessions for further information.

6 Concessions

The ICAEW may, in exceptional circumstances, vary or waive the conditions of eligibility for the assessments.

A student can apply for a concession under the grounds that circumstances beyond their control prevent them from completing the assessments according to the regulations.

All such applications must be made in writing to the Institute and must be supported by medical or other appropriate evidence.

7 Credit for Prior Learning

Students can apply for credit for Professional Stage assessments on the basis of prior learning experience(s).

- Applications for credit must be accompanied by the correct fee (details available on our website at www.icaew.com/students).
- Students may not apply for credit in any assessment that they have already attempted.
- Students must submit applications for credit at least 28 days before the closing date of the assessment session.
- For e-assessment, applicants must also allow 28 days for processing.

A Financial Accounting Top-Up assessment is available to AAT students in place of the full application module.

Eligibility will be determined on application.

8 Assessment Entry

- (a) It is the responsibility of the student to enter for the assessment and adhere to any published closing dates for entry.
- (b) Students may only enter assessments for which they are eligible.
- (c) Late assessment entries are accepted at the discretion of the Institute and may be subject to increased fees.

9 Assessment Fees

Assessment fees are listed on our website at www.icaew.com/students.

Refunds are not normally given. Students absent from the paper-based assessments due to medical or other exceptional circumstances beyond their control may request a refund up to 28 days from the date of the assessment subject to submission of valid evidence.

Refunds may be subject to an administrative charge.

10 Assessment Venues

- (a) Students should arrive at assessment venues at least 30 minutes prior to the start of the assessment.
- (b) Students will be assigned a seat.
 - At an examination venue this will be by the unique candidate number assigned per assessment session.
 - At e-assessment centres this will be when the student arrives for the assessment.
- (c) Students arriving late to a paper-based assessment will not be given additional time and their lateness will be reported to the Institute.

11 Conduct

- (a) Students may not leave the examination venue or e-assessment centre during an assessment and return unless accompanied by an invigilator.
- (b) Within the UK, once an assessment has started, students may not leave the examination venue within the first and last 30 minutes.
- (c) Students taking assessments outside the UK may not leave an examination venue once the assessment has started.
- (d) Students must at all times follow the instructions of the invigilator. Failure to do so will be considered as misconduct.
- (e) Students may bring food and drink to the examination venue for paper-based assessments only, provided that it will not cause a disturbance.
- (f) Students must stop writing or typing when instructed by invigilators.
- (g) All mobile phones, blackberries, pagers or any other device capable of transmitting, storing or receiving information must be turned off during an assessment.
- (h) Students may not remove materials provided at the examination venue or e-assessment centre unless instructed otherwise.
- (i) If a student is ill or suffers from any other circumstance that may affect performance during the assessment they should report this to the chief invigilator or e-assessment centre administrator.

12 Identification

Each student will be required to show two forms of identification in the examination venue or e-assessment centre, at least one of which must contain an identifying photograph.

The following are accepted as photographic identification:

- (a) a current passport
- (b) company identification card containing photograph and signature
- (c) driving licence containing photograph and signature
- (d) a national identity document containing photograph and signature.

The following are accepted as signature identification:

- (a) a current passport
- (b) company identification card containing photograph and signature
- (c) driving licence containing photograph and signature
- (d) a national identity document containing photograph and signature
- (e) another formal document or card, such as a debit/credit card.

If a student does not currently hold adequate means of identification they must obtain it before the assessment.

13 Prohibited Materials

- (a) The following equipment is **not permitted** in the examination room:
 - (i) laptops
 - (ii) pagers
 - (iii) mobile phones
 - (iv) any other devices able to transmit or receive information (such as blackberries)
 - (v) The use of electronic equipment capable of being programmed to hold alphabetical or numerical data and/or formulae is prohibited.
- (b) Additionally any personal belongings such as:
 - (i) briefcases
 - (ii) non-permitted texts (see section 15, Permitted Texts)
 - (iii) dictionaries
 - (iv) revision notesare **not permitted** in the examination room.
- (c) Written material of any kind must be left in an area designated by the invigilators.
- (d) Students must only use the paper provided in the examination venue. Material submitted on other paper will not be marked.
- (e) Mobile phones and other electronic communication devices must be switched off.

14 Permitted Materials

- (a) Students are provided with appropriate stationery for each paper-based assessment being taken.
- (b) Assessment-specific materials are provided for each e-assessment at the assessment venue.
- (c) For paper-based assessments students must bring their own pen (blue or black), eraser, ruler and pencil (HB pencils for objective test answer sheets). Correction fluid is allowed.
- (d) Use of any materials brought into the assessment venue, other than those allowed, will be considered misconduct.
- (e) Calculators may be used in the examination venue for paper-based assessments. A financial or scientific calculator may be used, provided it

meets these requirements. Calculators must be silent and non-mains operated.

- (f) Calculators will be provided for e-assessments (on screen calculators are also provided).

The Institute reserves the right to change, amend, remove or vary at any point the materials permitted in an assessment.

15 Permitted Texts

Professional Stage

There are no permitted texts for Professional Stage knowledge level assessments. All necessary information will be provided on screen.

For the Professional Stage application assessments, students may take the following publications only into the examination room.

Publications change on an annual basis and the website should be checked for updated details:

(a) Financial Accounting

- (i) International Financial Reporting Standards (IFRS) 2008 including
- (ii) International Accounting Standards (IASs) and
- (iii) Interpretations as at 1 January 2008 (published by IASB)

(b) Financial Reporting

- (i) International Financial Reporting Standards (IFRS) 2008 including
- (ii) International Accounting Standards (IASs) and
- (iii) Interpretations as at 1 January 2008 (published by IASB)

(c) Audit and Assurance

- (i) Auditing Practice Board Standards and Guidance 2008 (published by CCH/FRC Publications)

(d) Taxation

- (i) Hardman's Tax Rates and Tables 2008-09 (published by CCH)

(e) Business Strategy

- (i) No permitted texts

(f) Financial Management

- (i) No permitted texts

At Professional Stage, texts may be annotated **ONLY** to the extent of underlining, sidelining and highlighting.

Page tabs may be used but must not be written on.

For each assessment students may take only one copy of any permitted text listed.

Students may take an edition of the permitted text of a year other than the one listed (i.e. 2009 instead of 2008).

Assessments are set on the edition year listed above and any student taking a different edition does so at their own risk.

Advanced Stage

- (a) For the Advanced Stage there are no restrictions or recommendations on what texts a student may take into the assessment. Study manuals are permitted in the Advanced Stage assessments.
- (b) For the Advanced Stage a student may not submit any pre-prepared material or, for example, annotated exhibits from the case study advance information with their answers. This material will not be marked by the examiners.

Students are advised to see section 17 Misconduct for further information.

16 Alternative Assessment Arrangements

- (a) The ICAEW complies with the Disability Discrimination Act for assessment provision. Students are asked to notify the ICAEW on registration so that their needs may be considered.
- (b) Candidates are able to request special or alternate assessment provision due to temporary or permanent indispositions.
- (c) Applications for special or alternate provision for paper-based assessments must be received by the closing date for the session the student intends to sit.
- (d) Applications for special or alternate provision for e-assessments must be made to the ICAEW 90 days before the student's planned assessment date.

17 Misconduct

Engaging in any activity likely to give an unfair advantage to any student will be considered misconduct.

Examples of this may include (but are not limited to):

- (a) **cheating** i.e. failing to comply with the rules governing assessments
- (b) **colluding** i.e. assisting another candidate to gain an advantage by any means, facilitating or receiving such assistance
- (c) **fabricating** i.e. misleading or attempting to mislead the examiners by presenting work for assessment in a way which intentionally or recklessly suggests that factual information has been collected which has not in fact been collected, or which falsifies factual information
- (d) **personating** i.e. acting, appearing, or producing work on behalf of another candidate in order to deceive the examiners, or soliciting another individual to act, appear or produce work on your own behalf
- (e) **plagiarising** i.e. incorporating within your work, work (published or unpublished in whatever format or medium) created by another person without appropriate acknowledgement.
- (f) Disruptive conduct in the examination venue or e-assessment centre will also be treated as misconduct.

Chief invigilators and administrators at e-assessment centres will report to the ICAEW all cases of irregularity or misconduct at an assessment. They are empowered to stop the assessment of students who conduct themselves improperly.

The ICAEW reserves the right to contact a student's training office in relation to cases of misconduct.

The ICAEW will investigate any student suspected of involvement in any irregularity or misconduct. Where a case for misconduct is to be considered, the student will be notified and given opportunity to explain in writing the circumstances of the case.

Where the ICAEW believes a case of misconduct may exist this will be referred to the ICAEW Assessment Committee for investigation and potential disciplinary action.

The ICAEW reserves the right to withhold publication of the results of an assessment, and prevent further assessment attempts, of students suspected of having been involved in any irregularity or misconduct in connection with an assessment, pending the completion of investigations into the alleged irregularity or misconduct.

Details of ICAEW appeals procedures are available on our website at www.icaew.com/students.

18 Results

- (a) Once an assessment is passed, a student will retain that pass.
- (b) Results for e-assessments will normally be available 24 hours following completion of the e-assessment.
- (c) Results for paper-based assessments will be available by letter, e-mail, text message and on the ICAEW student website.

Details on timings are available at www.icaew.com/students.

The ICAEW offers marks feedback and marks review services for paper-based assessments.

Scripts and assessment materials submitted remain the property of the ICAEW and will not be returned to candidates. The ICAEW retains the right to use scripts and submitted materials for training and feedback purposes.

19 Liability

The ICAEW will not be liable for any loss, theft or personal damage to any items brought into or left outside of the examination venue or e-assessment centre. All personal items are brought at the owner's own risk.