



INSTRUCTIONS TO CANDIDATES

PROFESSIONAL STAGE

This document contains important information about the administration of ICAEW's Professional Stage assessments. You must read these instructions carefully and make sure you are fully familiar with our processes and procedures before you start your assessment(s). If you don't follow these instructions, you may be charged with misconduct or your script may not be marked.

Entry into assessment hall

Admission details

You must check your admission details carefully at www.icaew.com/acastudents. You'll need to know your candidate number, so make sure you take your admission details to the venue.

Entry

You must be seated 30 minutes before the assessment starts, unless instructed otherwise by invigilators on the day. This is because the pre-assessment administrative procedures, such as checking candidate identification, may begin up to 30 minutes before the assessment starts.

Your desk will be labelled with your candidate number and there will be a personalised booklet with your name and candidate number. It is your responsibility to sit at the right desk and to use the stationery with your details on. If you don't, there may be a delay in issuing your results.

Personal belongings

You must leave your personal belongings, including mobile phones, in the designated area indicated by the chief invigilator. You may put small items such as wallets under your desk, but you mustn't touch them during the assessment.

You must turn off electronic devices such as mobile phones. If a noise from such an item is heard during the assessment, you may be disturbed in order to silence the device and you won't get any extra assessment time. The chief invigilator will log the incident and it may be considered misconduct.

Lateness

If you arrive up to 30 minutes after the start of the assessment, although you may still be allowed into the assessment hall, you won't usually get any extra time. If you arrive any later, the invigilators will not allow you to sit the paper for reasons of question paper security.

Identification

You must take two means of identification into the assessment hall with you:

- one must have both a signature and a photo, eg,
 - a current passport
 - a photographic driving licence
 - company ID card with photo and signature
 - national identity document with photo and signature
- the other must have a signature, eg,
 - any of the above, or
 - a credit or debit card

You must put both means of identification on your desk for the invigilator to check before the assessment starts.

Permitted materials

Dictionaries, learning/revision materials or written materials are not allowed and you must leave them with your personal belongings. You're only allowed to bring the relevant permitted text(s) detailed below.

You must bring your own **black ball point pen**. We advise against using corrector fluid or tape as this may blur your script in the marking process; if you need to make amendments to your work, cross through any errors and write the segment again.

You must provide your own calculator which cannot be pre-programmable nor have additional functions built in capable of automatically computing NPV or IRR. You may be asked to show that the memory within the calculator is empty. If you are unable to do so, you will not be allowed to use the calculator during your assessment. It is therefore advisable to use a calculator without additional built in functions.

You should bring a watch, or small clock as long as it's silent, although the timing of the assessment will be managed solely by the Chief Invigilator.

Permitted texts

It's your responsibility to bring a copy of the permitted text(s) for each assessment. You're only allowed to bring bound copies; photocopies are not allowed. You may not share permitted text(s) with another candidate. Text(s) may only be annotated with underlining, sidelining and highlighting. Page tabs may be used but must not be written on. Invigilators are instructed to check text(s) to ensure these regulations are adhered to.

The permitted texts for each assessment are set out below. Although the examiners use the editions listed below to set the assessment, you **may** use a different edition of the text. If you use a different edition, you should note this inside your answer booklet, at the beginning of the question.

Professional Stage Assessment	Permitted text
Business Strategy	No permitted texts
Financial Reporting Financial Accounting Financial Accounting Top-Up	Students can use either of the following editions: 2011 International Financial Reporting Standards IFRS - Consolidated without early application - official pronouncements applicable on 1 January 2011. Does not include IFRSs with an effective date after 1 January 2011. (Blue Book) (published by IASB - ISBN 978-1-907026-85-0) Or 2012 International Financial Reporting Standards IFRS – Consolidated without early application – official pronouncements applicable on 1 January 2012. Does not include IFRSs' with an effective date after 1 January 2012. (Blue Book) (published by IASB – ISBN 978-1-907877-36-0)
Audit & Assurance	Auditing Standard 2012 (published by CCH)
Taxation	Hardmans Tax rates and tables 2011-12
Financial Management	No permitted texts

Before the assessment

Answer booklet

On your desk, you will find your personalised answer booklet with your candidate details.

Before the assessment starts, you will be given time to check the candidate information which is printed on the front of your answer booklet, in the top right-hand corner. If you registered for the assessment after the published closing date, you may be provided with a blank answer booklet. You must write the required information straight onto the booklet.

You must sign, date and print your name on the answer booklet.

You will need to write your candidate number onto the question paper as instructed.

Objective test (OT) answer sheet

Some assessments have an objective test (OT) element. You will have an OT answer sheet with your answer booklet and it will be pre-printed with your name and candidate number. Check this information before the start of the assessment, and tell the invigilator if there are any errors. Then sign, date and print your name on the answer sheet.

You must complete the OT sheet in **black ball point pen** as shown below.

	A	B	C	D	
1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Answer A selected
2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Answer D selected
3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Answer B selected
4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Answer A selected

OT answers are machine-read and, for your answers to be recorded as you intended, you must indicate your answer clearly.

During the assessment

Answer booklet

You must write all your answers in **black ball point pen**. Your answer booklet will be scanned and presented to the marker as a black and white image. ICAEW does not scan in colour or greyscale so writing in pencil, highlighter, gel pen or colours other than black may not be visible. We suggest you do not use corrector fluid. If you make a mistake, cross it out neatly.

Make sure you only write within the writing grid in the answer booklet. The rest of the booklet will be trimmed before it's scanned, so any work outside this area will be lost.

You will have a 32-page answer booklet. You can answer the questions in any order but you must start a new page for each new question. Use both sides of the paper. If you use all the pages of the answer booklet, raise your hand and ask the invigilator for an 8-page continuation booklet. You must write your candidate number, exam title, date, centre number and name in the top right-hand corner; then print your name, sign and date the bottom of the front page. You will not be given any time at the end of the assessment to do this.

Don't remove any pages from the answer booklet. If you make a mistake or don't want the examiner to mark any of your work, just draw a line through the text.

After the invigilator has called the end of the assessment, any writing will be considered misconduct and may be reported to the Assessment Committee.

Answers written on paper other than an ICAEW answer booklet or continuation booklet will not be marked. This is always classed as misconduct and your candidate details will be passed to the Assessment Committee.

Conduct

You must remain seated during the assessment. Raise your hand if you need a continuation booklet or if you have a specific request.

If you leave the assessment hall without permission, you will not be allowed to return. If you want to leave the assessment and you don't want to return to the hall, give your script to the invigilator.

Candidates taking assessments in the UK are not allowed to leave the hall during the first and last 30 minutes of the assessment. Candidates taking assessments outside the UK are not allowed to leave the hall until the end of the assessment.

Noise

You must not use devices that emit sound during the assessment; for example, a watch with an alarm. Switch off your mobile phone and disable all alarms. If a noise from such an item is heard during the assessment you may be disturbed in order to silence the device, and you won't get any extra time. The chief invigilator will log the incident and it may be considered misconduct.

Food and drink

You may bring food and drink into the assessment hall, but please show consideration for your fellow candidates. Don't bring items that are likely to be noisy when eaten or that have a strong smell. Fizzy drinks could be volatile when opened. If you spill something and damage your script, you will not get any special consideration and you won't get any extra time.

10-minute warning

The invigilator will give a warning 10 minutes before the end of the assessment (except the Financial Accounting top-up).

Close of assessment

Close

When the assessment is declared closed, you must stop writing immediately. If you continue to write (even completing your candidate details on a continuation booklet), it will be classed as misconduct and your details will be passed to the Assessment Committee.

If you have used a continuation booklet, you will be given time to attach it to your answer booklet with a treasury tag.

We collect answer booklet(s), OT answer sheets (where applicable) and question papers separately. Once they have all been collected, you may leave the assessment hall.

You may not take away from the assessment hall the assessment papers or any other materials supplied.

Request for scripts not to be marked

If you decide you do not want your answers to be marked, you must sign a declaration to that effect. You must write 'Do not mark' on your answer folder. You will be awarded a mark of 0, a result of a 'Bad Fail' and the sitting will count as an attempt at the assessment.

Misconduct

The chief invigilator reports to ICAEW all cases of irregularity or misconduct in connection with an assessment. Chief invigilators have the power to stop the assessment of any candidate whose conduct is improper.

Any unauthorised material candidates bring into an assessment hall will be deposited with the chief invigilator and sent to ICAEW.

During an assessment, you must not pass information to another candidate unless you have been authorised to do so.

If a candidate is suspected of having been involved in any irregularity or misconduct in connection with an assessment, the Assessment Committee reserves the right to withhold publication of their results, pending the completion of investigations into the alleged conduct. Candidates involved may be referred to the Investigation Committee.

Factors affecting performance

If you feel your performance in the assessment has been adversely affected by illness or other special circumstances, you may apply in writing to the Assessment Manager asking for your circumstances to be considered during the results determination process. Applications will only be considered if the circumstance took place during assessment week and relevant, timely evidence is provided.

ICAEW must receive applications at least two weeks before the release of the results. Further guidance is available on our website or by contacting our student support team on +44(0)1908 248 250.

Refund of fees

The refund deadline is the Monday three weeks before the start of the assessment session, at 17:15 UK time. After this date, no credit or refund is normally made. If you're unable to attend an exam because of illness or another reason beyond your control, you may ask for your exams fees be credited or refunded. You must ask for a credit or refund within 28 days of the date of the exam and you must provide appropriate evidence. You must notify us in writing or email studentsupport@icaew.com. Full details of our refund policy are available on our website.

Availability of results

Your assessment results will be published in a pass and credit list at www.icaew.com/examresults. We will also pass information about your results to ICAEW's district and student societies. If you're in a training contract, we will send your results and marks to your training office.

If you have completed your approved training, or will have completed it by the time the results are published, we may still release your results to the firm you were training with. If you don't want us to do this, please email studentsupport@icaew.com and ask to be removed from this list. In your email, you must include your ICAEW registration number and the exam session that you have applied for, and say that you don't want your results to be released to the firm in which you completed your approved training.

SMS text and email results service

If you want to receive your results by text and/or email, go to our website and give us your details. You must do this by 08:00 UK time on the Friday the week before the despatch of results. Texts and emails will be sent at 17:00 UK time on the published results date.

Pass and credit Lists

The pass and credit list will be available on the website from 17:00 UK time on the release date.

Results by post

We will post results letters by first class or international mail from the ICAEW office on the published release date.

If you have any questions about the assessments or about your admission details, please contact our student support team on +44 (0)1908 248 250 or email studentsupport@icaew.com. Further information is available at www.icaew.com/acastudents