



# EXAM INSTRUCTIONS: REMOTE INVIGILATION



For ACA Certificate Level and  
ICAEW CFAB exams



# GUIDANCE FOR STUDENTS



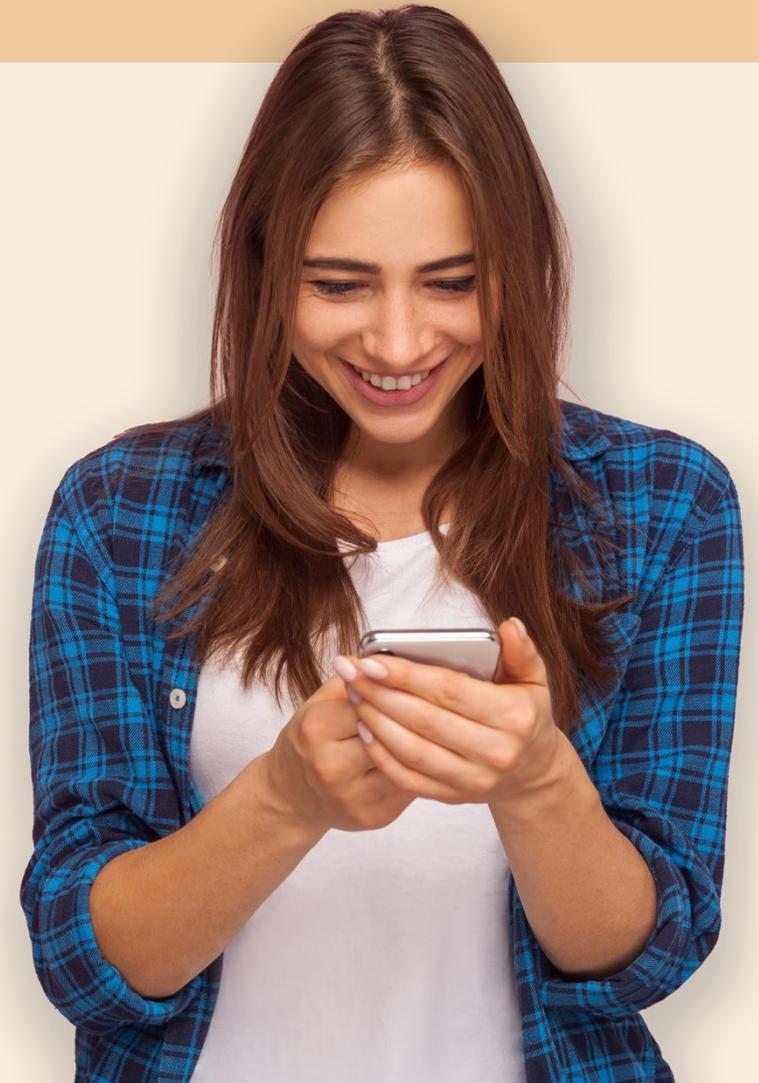
**This guide is to help ICAEW CFAB and ACA Certificate Level students preparing to sit an exam via remote invigilation, which enables you to sit your exam at home while being continuously monitored. It's packed with all the essential information you need to know before taking your exams and includes:**

- how to prepare for and book your exam;
- what to expect on the day of the exam;
- the different types of questions;
- how to start and end your exam;
- how to review your answers;
- how to change your answers; and
- items you can take with you into the exam.

## **The exams**

The six exams will introduce you to the fundamentals of accountancy, finance and business and can be taken in any order.

They are each assessed by a one and a half or two hour computer-based exam, and can be sat throughout the year. The pass mark for each exam is 55% and you have a maximum of four attempts at each exam. You can find out more information on our [exam resources](#).



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Use our interactive PDF to easily navigate through these instructions and open online resources. You can click on the coloured tabs throughout to take you to each section.

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**BEFORE YOUR EXAM**

# EXAM QUESTIONS

## What type of questions will be included in the exam?

There are various question styles in the exams:

- multiple-choice (choose one answer);
- multiple-response (choose more than one answer);
- multi-part multiple-choice (choose one answer for each part of the question);
- numeric entry (key in a number); and
- scenario-based.

Where a question has more than one part, you must answer all parts correctly to receive a mark.

The number of questions is shown at the start of the exam.

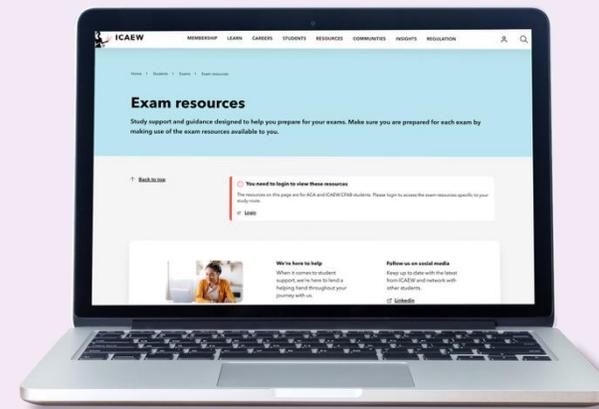
## How can I practise the exam questions?

You can practise all question styles using the question banks for each exam. Our ICAEW Workbooks which include the question banks are now available digitally. You can purchase them at [ebookshop.icaew.com](https://bookshop.icaew.com).

You can also practise using the sample exams. They provide the format and functionality that you will see in the exam and show the types of questions and the weighting of topics that you may experience in the exam.

## How will I know what type of answer is required?

- You can only choose one answer in a multiple-choice question.
- Multiple-response questions will give clear instructions, for example, 'Which two of the following ... ?' Following this instruction, you will need to complete all parts of the question correctly in order to score a mark, as no half-marks are awarded.
- Numeric entry questions will clearly state in bold above the answer box what is expected. You can use a comma as a thousand separator, or write the figures all together if you prefer, both will be marked correct.



Find sample exams at the end of the question bank for each exam or on each [exam resources webpage](#).

# EXAM QUESTIONS AND LEARNING MATERIALS

## Errata sheets

If any errors within the workbook or question banks for any exam are identified, we will publish an errata on our website for you to access. We recommend that you read any errata information before you start studying for your exam.

Errata sheets are located on our website on our [exam resources](#) webpage.

## Learning materials

Our learning materials are updated each year. The updates reflect changes in the syllabus, legislation, finance acts and financial reporting standards. We will also include any changes to the type of questions you can expect to see in an exam. So it is important that you use the correct edition of the learning materials to ensure that you have everything you need to work towards that pass.

Our learning materials are available digitally on the ICAEW Bookshelf and allow you to search for key terms and phrases, adjust the size and colour of the text and background to your requirements, have the text read aloud to you as well as make notes and highlight the text. The ICAEW Workbooks combine our skills and syllabus learning support content all in one publication, making it easier for you to study.

Find out more on our [learning materials webpage](#).

## Run a system check

You must run a [system check](#) before sitting your exam so that you can troubleshoot any potential issues that arise prior to your exam day. The system test cannot check that your machine meets the minimum technical specifications, it only checks that your internet bandwidth is sufficient, you have a working webcam and your device has audio and volume control at the time of running it (eg, If your system runs automated processes, such as software updates or antivirus scanning, this may not be running at the point that you run the system test, but if it ran during your exam, it would cause delivery issues).

## How do I apply for extra time in the exam?

If you feel your exam performance may be hindered due to a health condition, disability, or specific learning difficulty (SpLD), we may be able to put access arrangements in place to support you during your exam(s).

Please do read the [guidance notes](#) and [ICAEW guidance](#) in full before submitting your application. Please ensure you submit your online application for access arrangements at least **21 days** before your intended exam date, and do not book your exam until arrangements have been confirmed.

If you have an approved extra time access arrangement, please ensure at the time of booking that your additional time has been correctly applied. View the helpful guide [here](#).

For more information, view our [access arrangements](#) webpage.

# HOW DO I BOOK MY EXAM?

**You have the flexibility to choose when you want to sit your exams, but you should speak to your employer before booking, as they may have arrangements in place to organise your exam for you. In order to sit an exam via remote invigilation, you need the equipment required to meet the technical specifications.**

This includes:



A reliable computer or laptop with a webcam or microphone which meets the [minimum technical requirements](#)



A quiet room with a closed door (no one else is permitted in the room while you are testing)



A clear workspace



A mobile phone to upload photos during the check-in process



A strong internet connection

You can book an exam via [access.icaew.com/pearsonvue](https://access.icaew.com/pearsonvue). You will need to log in using your ICAEW log in details. [View step-by-step instructions on how to book your exam.](#)

You will receive a reminder email 48 hours before your scheduled exam time. You will need to ensure that all details are accurate. If you are studying with a tuition provider, they will provide you with your exam details.

If your plans have changed, you must reschedule or cancel your exam up to 24 hours before you are due to sit to be eligible for a refund. If you decide you would like to sit your exam at a centre, you will need to cancel your original booking and book the exam again as a new booking. [View instructions on how to reschedule or cancel an exam booking.](#)

If you are in a training agreement, your exam may have been scheduled by your tuition provider or employer on your behalf. If you would like to make any changes to your exam booking, you will need to check with them first.

If you have a question, contact our student support team at [icaew.com/webchat](https://icaew.com/webchat) or visit our [student support webpage](#). Alternatively you can call us at +44 (0)1908 248 250.

# TUTOR AND EXAMINER TIPS

We asked our examiners and tutors for their top tips to help you get the maximum marks, here they are.



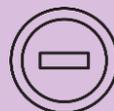
## Mistakes

Often students make mistakes by misreading or misunderstanding the question. The Principles of Taxation or Tax Fundamentals exam is one of the exams where the question content could generate a number of different answers. For example, an income tax question might be asking for taxable income, income tax liability or income tax payable. Read the question carefully to get it right.



## 000's

When entering thousand figures, you can enter these with or without a comma separator. Do not use any other form of separator. So, only a correct answer of 1,000 or 1000 will get you the mark for that question.



## Negative Numbers

Negative numbers must be indicated using brackets or a preceding minus sign. If you don't do this, you will not be awarded marks for that question, even if your calculations are correct. This applies to all the ICAEW CFAB and ACA Certificate Level exams.



## Empty questions

Don't leave any questions incomplete. Even if you run out of time, add something in for each question as there will usually be a 25% chance it is right.



## Whole Numbers

You must only use whole numbers. So, if the answer is 10.78 (as an example) then you will need to round that up to 11 to get the question correct. If the answer is 5.2 then you will need to round that down to 5 to get the question correct.

## More top tips

Explore more study guidance and exam tips including some exam webinars, study guides, sample assessments, and tutor and examiner guidance. These are dedicated resources available to you on our [exam resources](#) webpage.



**DURING YOUR EXAM**

# EXAM RULES

## What are the rules for sitting the exams?

We recommend that you to read this guidance before the day of your exam. All students must adhere to the exam rules at all times.

### Exam rules – notice for all students

Please read this guidance carefully. It has been written to help you to prepare for the day of your exam, so you know exactly what to expect. If you have any questions, please speak to your test centre administrator before the exam begins.

### NOTICE FOR ALL STUDENTS

For security reasons, you are not permitted to have anything with you when you sit your exam except for a calculator, a whiteboard with wipeable pen and a drink in a clear glass. You will require a mobile phone to upload photos during the check-in process, but this must be placed out of arms reach before your exam is launched.

If you are found to have any material with you which is not allowed, even if you did not intend to use it, this will be reported to ICAEW as misconduct and you may be disqualified from the exam or the whole qualification.

ICAEW exam terms and conditions can be found at [PearsonVUE.com/ICAEW](https://www.pearsonvue.com/ICAEW)

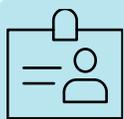
## When you check-in for your exam:

You will require a mobile phone to provide a photograph of yourself, your ID and the room you are sitting in, but this is only permitted for check-in and then it must be placed out of arms reach before your exam is launched

- You may be subject to additional potential inspections. Examples of these can be found on the Pearson website
- You must stay within your webcam view throughout your exam
- You cannot get up and walk around during your exam
- No one is permitted to enter the room when you are testing
- You are not permitted to leave the room while you are testing
- You are not permitted to have anything with you when you sit your exam, except for a calculator, a whiteboard and a drink in a clear glass
- You are not permitted to move your webcam once your testing session has begun
- You should not make any noise. Mumbling or speaking out loud will lead to a warning
- You are not permitted to wear a watch during the exam. If you do wear a watch, you will be asked by the invigilator to remove this before testing

From the time you check-in for your exam until your exam is ended, you are under exam conditions and are not permitted to leave the web cam view for any reason or duration. If you leave the web cam view your exam session will be terminated, your exam result will still be generated, and you may be reported for misconduct

# ARRIVAL, HEALTH, AND CHECK-IN REQUIREMENTS



## Will I need proof of identification?

Yes, you will need to provide a photograph of your ID. Visit the [Pearson website](#) for a list of accepted forms of ID. If you do not provide the required ID, you will not be permitted to sit the exam and you will need to book the exam again.

You will also need to provide a photograph of yourself and the room you are sitting in. You can find guidance on preparing your testing environment and tips for capturing your photos on the first try on the [Pearson website](#).



## What time do I need to check-in?

You can check-in 30 minutes before your exam start time. This is to allow you time to complete the necessary administrative tasks before the start of your exam.

From the time you check-in for your exam until your exam is ended, you are under exam conditions and are not permitted to leave the web cam view **for any reason or duration**. If you leave the web cam view your exam session will be terminated, your exam result will still be generated, and you may be reported for misconduct.



## What if I'm late for the exam?

If you are more than 15 minutes late for your exam, you will not be able to begin your exam. You will not be eligible for a refund and you will need to book your exam again.



## What if I feel unwell before the exam?

If you feel unwell before your exam, you should not sit the exam. You will need to reschedule your exam online. If your exam was scheduled on your behalf by your tuition provider or your employer, you must inform them so that they can reschedule the exam for you. Providing that you do not begin the exam, it will not count as one of your exam attempts and nothing will appear on your exam history.

Please note, you will only be eligible for a refund if your exam is rescheduled or cancelled 24 hours before the exam.

If you experience delays of more than one hour after your scheduled exam time, please report this to us after your exam session by contacting our student support team at [icaew.com/webchat](https://www.icaew.com/webchat) or you can call us at +44 (0)1908 248 250.

# DELAYS

## What should I do if I experience significant delays waiting for my remote invigilated exam to be launched?

- If you have completed all the steps required to check-in for your exam and are kept waiting for more than 45 minutes, a link will automatically appear at the top of your screen which will allow you to contact Pearson for help. If you have tried the link and you have not received a response within 15 minutes and feel that waiting any longer would affect your exam performance, you have the option to end your exam session and contact Pearson on +44 (0)161 855 7444 to reschedule your exam without charge.

Note that the following applies:

- the delays experienced are due to no fault of your own, for example, you have the correct ID and are using a computer which meets the technical specifications; and
- you are not late for your exam.

If you are in a training agreement, please ensure you inform your employer and tuition provider before rescheduling your exam.

If you experience delays of more than one hour after your scheduled exam time, please report this to us after your exam session by contacting our student support team at [icaew.com/webchat](https://www.icaew.com/webchat) or you can call us at +44 (0)1908 248 250.



# STUDY MATERIALS



## Can I take any study materials into the exam?

No. You cannot take any books into your exam. However, you will be able to view relevant extracts from tax tables in the Principles of Taxation or Tax Fundamentals exams and discount tables in the Management Information or Business Insight and Performance exams.

An example of one of the exhibits is shown in Fig 1. Where a question may need a tax or discount table, a button marked either Tax Table or Discount Table will appear on the screen. You can click this to see the table and the question at the same time.

You can also use Ctrl F (find) – this is useful in exhibits such as the Tax and Discount Tables.

Management Information - Candidate Name Time Remaining 71:40

Calculator Scratch Pad 3 of 32

Discount Tables Flag for Review

Discount Table

Adam is responsible for the Department of Management Information, and has been asked to identify the threat that is most likely to occur in the department.

Which threat does it refer to?

A. Familiarity

B. Self-interest

C. Intimidation

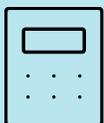
D. Self-review

Interest rate p.a.	Number of years n	Present value of £1 receivable at the end of n years	Present value of £1 receivable at the end of each of n years
7%	1	$\frac{1}{(1+r)^n}$	$\frac{1}{r} \left[ 1 - \frac{1}{(1+r)^n} \right]$
	2	0.990	0.990
	3	0.980	1.970
	4	0.971	2.941
	5	0.961	3.902
	6	0.951	4.853
	7	0.942	5.795
	8	0.933	6.728
	9	0.923	7.652
	10	0.914	8.566
5%	1	0.952	0.952
	2	0.907	1.859
	3	0.864	2.723
	4	0.823	3.546
	5	0.784	4.329
	6	0.746	5.076
	7	0.711	5.786

Review Screen Previous Next

Fig 1. Example of on-screen tables  
© Image courtesy of on-screen Pearson

# EXAM MATERIALS AND SETUP



## Can I use a calculator?

Yes, you can use your own calculator in the exam. You are permitted to use models on the approved list only which is available on [our website](#).

For security reasons, calculator covers and lids are not permitted in the exam and must be stored away. You are responsible for making sure that your calculator works on the day of the exam.

There is also an on-screen calculator available should you need it. You can practice using the on-screen calculator in advance of your exam by using [this demonstration](#) or by accessing the sample exams. You can view the sample exams on our website on our [exam resources](#) webpage.



## Can I use pen and paper for workings?

No. You cannot take these into the exam room. You will be given a wipeable booklet and pen for any of your workings. You can ask the invigilator for additional booklets and pens during the exam if needed. Please note that at the end of your exam, the invigilator will collect your workings, however, they will not be marked.

If you prefer to write notes online, you will be able to use a scratch pad within the exam which offers the following features:

- it is resizable;
- it can be dragged anywhere on screen;
- notes are saved throughout the exam to view within all questions;
- if it is closed, all notes are saved for when it is re-opened;
- you can use Ctrl C and Ctrl V to copy and paste text from the exam question; and
- to zoom in and out of any screen and notes, hold Ctrl and click + or -

You can practice using the scratch pad via this [demonstration link](#). You will also be able to use the online whiteboard feature. Guidance on this feature can be found [here](#).

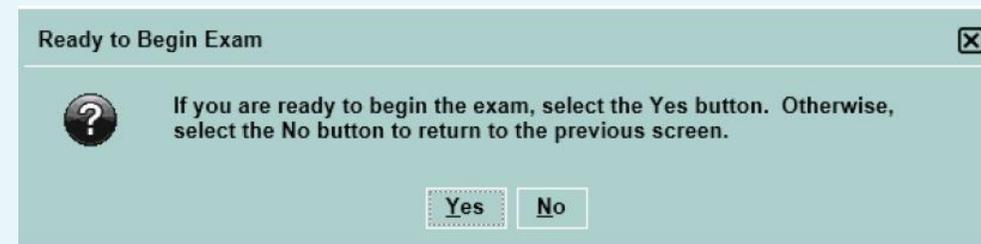


Fig 2.

# STARTING AND NAVIGATING EXAM QUESTIONS

## How do I start the exam?

To start your OnVue exam, follow this [link](#) and log in using your ICAEW log in details. This will take you to your Pearson dashboard. You will then need to find your exam and click the 'Begin exam' button to start the check-in. Once your exam has launched, you will need to agree to the confidentiality agreement and click 'Yes' on the dialog box, see Fig. 2. The timer will then begin and you will see the first questions, an example is shown in Fig. 3.

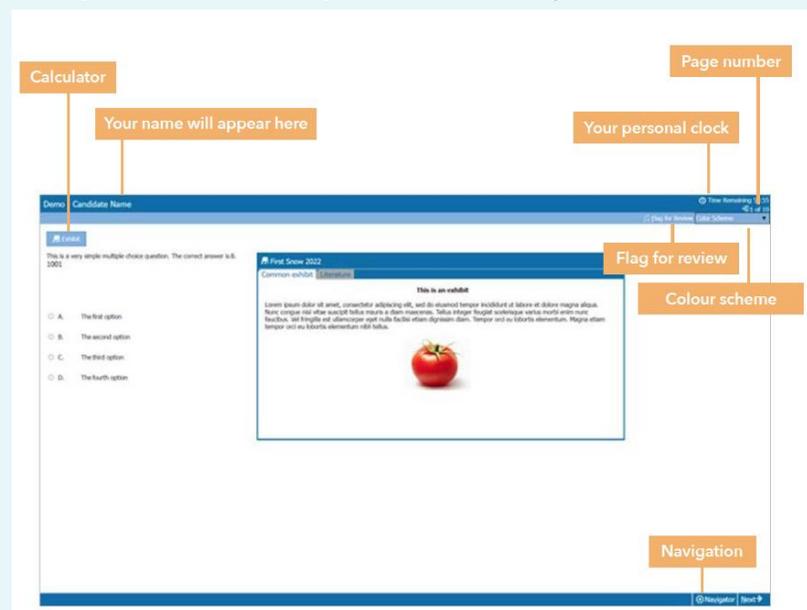
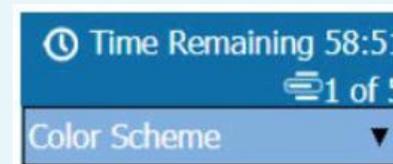


Fig 3. © Image courtesy of Pearson

## How do I move to the next question or back to the previous one?

You can use the navigation buttons at the bottom of the screen by clicking Next and Previous, so you can move forwards and backwards. During your Management Information, Business Insight and Performance, Accounting, Accounting Fundamentals, Tax Fundamentals and Principles of Taxation exams, you will see a pop up reminding you not to leave any boxes blank (shown in Fig 4). This is a reminder to check your answers thoroughly, and doesn't mean that you have left anything blank.



A Colour Scheme selector will be displayed to test takers on the right edge of the exam's toolbar (on its left edge for right-to-left oriented languages).

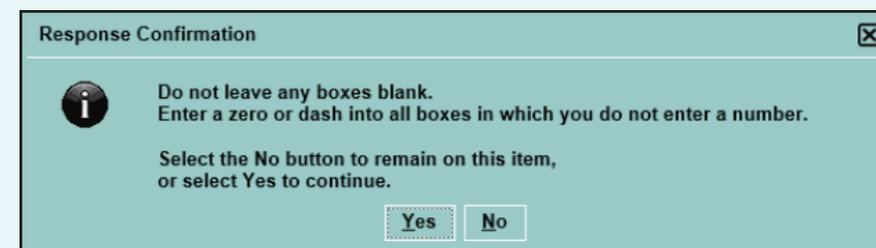
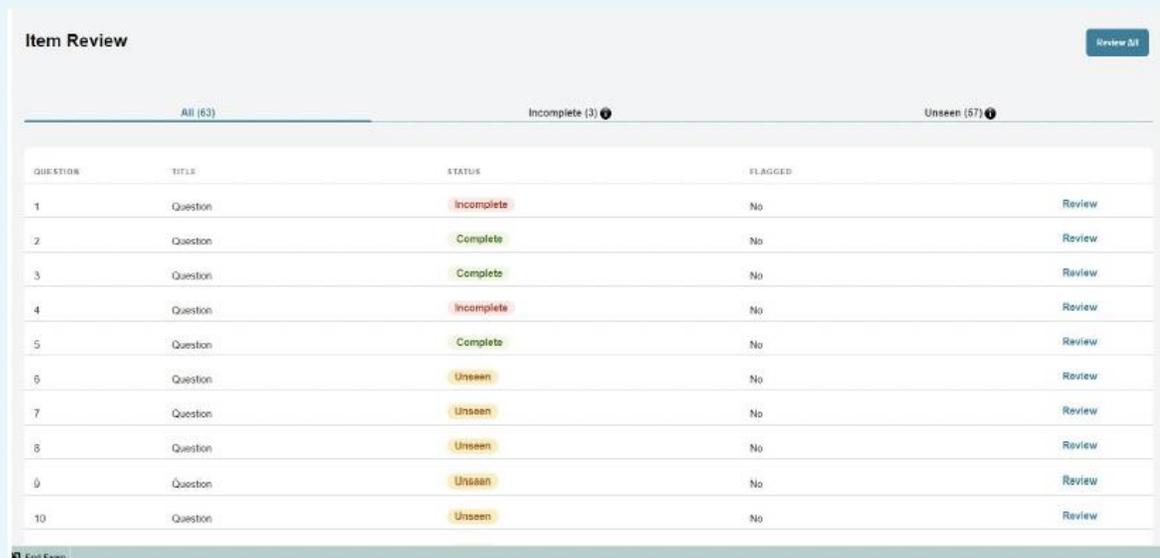


Fig 4. Example of response confirmation pop up.  
© Image courtesy of Pearson

# CHANGING ANSWERS, TECHNICAL ISSUES, AND ILLNESS

## Can I check through my answers?

When you have navigated through each question once, you will reach the review screen, this is shown in Fig 5. The review screen will show the questions you need to answer, highlighted as Incomplete. It also shows the questions you have flagged for review. Using the navigation buttons at the bottom of the screen, Review All, Review Incomplete and Review Flagged, enables you to see these questions. Fig 5 shows that question 3 has been selected as Review flagged.



The screenshot shows the 'Item Review' interface. At the top right is a 'Review All' button. Below it are three tabs: 'All (63)', 'Incomplete (3)', and 'Unseen (57)'. The 'All (63)' tab is selected. The main content is a table with columns: QUESTION, TITLE, STATUS, FLAGGED, and a 'Review' button for each row. The table contains 10 rows of data.

QUESTION	TITLE	STATUS	FLAGGED	Review
1	Question	Incomplete	No	Review
2	Question	Complete	No	Review
3	Question	Complete	No	Review
4	Question	Incomplete	No	Review
5	Question	Complete	No	Review
6	Question	Unseen	No	Review
7	Question	Unseen	No	Review
8	Question	Unseen	No	Review
9	Question	Unseen	No	Review
10	Question	Unseen	No	Review

At the bottom left of the screenshot, there is a small button labeled 'End Exam'.

Fig 5. Question review screen showing which of your questions are incomplete, complete or questions you have flagged for review.

## Can I go back and change my answers?

Yes, you can go through the exam and view all the questions as many times as you wish within the exam time limit. As you navigate through the questions, you can change your answers and you can mark questions for further review. By marking or flagging the question to review again, you will be able to find the questions quickly when you reach the question review screen. The final answers that you give in the exam will be saved and marked.

## What happens if my computer crashes or I experience an issue in the exam?

Should you experience an issue during your exam, you must report this to Pearson via your greeter or invigilator on the day of your exam. If there are connection issues and you are unable to contact the greeter or invigilator, please contact [Pearson](#) to report the issue and ensure it has been logged. If you feel the issue you experienced has impacted your exam performance or you feel that your result has been adversely affected, please apply for exam disruption appeal directly to ICAEW. If you wish to apply for exam disruption appeal, you must complete the online exam disruption appeal [application form](#) with any supporting evidence within seven days of the exam. Once your application has been logged, you will receive a confirmation email to confirm we have received it. [View the exam disruption appeal guide.](#)

## What if I feel unwell during the exam?

If you feel unwell during the exam and wish to leave, please inform your invigilator. Please note that this will count as one of your exam attempts.



**AFTER YOUR EXAM**

## WHAT HAPPENS NEXT?

### How to finish an exam

If you finish the exam before the 1.5 hours, click the End exam button. You will be asked on-screen to confirm that the exam is to end. Once you have confirmed that the exam is finished, you are then free to leave.

### If you run out of time or forget to click 'Finish'

If you run out of time or forget to click the End exam button, a message will appear stating Time expired and will automatically force the system to log out and save your answers.

### When will I receive my exam results?

Your exam results will be available within 24 hours of completing the exam. You can access your results in your [online training file](#), via the Examinations tab. Please note, if you are due to receive your exam results on the same day the ACA Professional or Advanced Level exam results are released, you will receive your results at 12:00 (UK-time).

[View all ACA Professional and Advanced Level exam results dates.](#)

For each exam you pass, you will be awarded a certificate of achievement. Each certificate demonstrates the new skills you have acquired and is available within your online training file at [icaew.com/trainingfile](https://icaew.com/trainingfile). Download your certificate and share it with your family, friends and employer. You also have the option to print your certificate.

If you fail an exam, you can access marks feedback via your online training file. Once logged in, go to the examinations tab and you will see a 'details' link within the 'Feedback' column. The feedback will show the percentage of questions that you scored correctly within each syllabus area and will give an indication of the area(s) where further revision or tuition may be required before you next attempt the exam.

## EXAM SURVEY

Exams scheduled from after 1 March 2026 will now include an additional five minutes within the overall 'Appointment Length' in the exam booking confirmation e-mails for an optional survey. Please note that this does not form part of the exam time, the survey and separate five minute timer will only start once the exam has ended. Confirmation of the exam length, without the survey and any access arrangements, is shown at the beginning of each exam.



## RESITTING AND DETAILS

### How long do I have to wait until I can resit an exam?

ICAEW regulations provide a maximum of four attempts at any of the ICAEW CFAB or ACA Certificate Level exams. If your employer is contributing financially to your studies, they may choose to allow you fewer attempts than this, so you should check with them. Always be fully prepared before you take an exam.

In theory, you can resit an exam the next day. However, you should always leave enough time in between your exams to try to understand why you failed, study the materials again and revise effectively. If your employer is paying for any of your studies, please check with them first, as you may need to arrange resit timings with your employer.

When you are ready to book your resit, you will need to book again via [access.icaew.com/pearsonvue](https://access.icaew.com/pearsonvue)

### Please keep your details up to date

It is important that we have an accurate postal and email address for you. This ensures you receive all the information relating to your exams and studies. Contact our student support team to update your details at [icaew.com/webchat](https://icaew.com/webchat) or call +44 (0)1908 248 250.

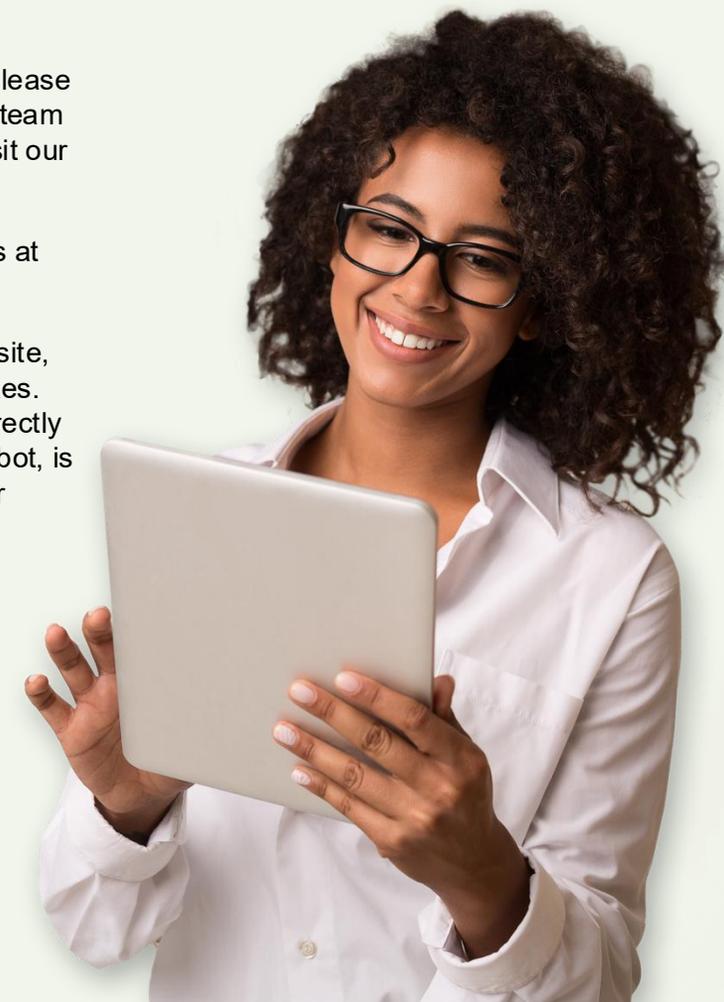
You can also update your contact details via the live help boxes while browsing our website or simply log in to your [online training file](#).

## GET IN TOUCH

If you have any questions, please contact our student support team at [icaew.com/webchat](https://icaew.com/webchat) or visit our [student support](#) webpage.

Alternatively you can call us at +44 (0)1908 248 250.

If you are browsing our website, look out for the live help boxes. You will be able to speak directly to an adviser. Mia, our Chatbot, is also on hand to answer your queries.



Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 210,000 members and students around the world. 98 of the top 100 global brands employ ICAEW Chartered Accountants.\*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor more than 11,000 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is working towards becoming net zero, demonstrating our commitment to tackle climate change and supporting the UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

[charteredaccountantsworldwide.com](https://www.charteredaccountantsworldwide.com)  
[globalaccountingalliance.com](https://www.globalaccountingalliance.com)

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\*includes parent companies. Source: ICAEW member data March 2025, Interbrand, Best Global Brands 2024  
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