



Instructions to Candidates – for centre-based exams

This document contains important information regarding the administration of ICAEW Professional and Advanced Level exams in an exam centre. You must read these instructions fully and carefully to make sure you are familiar with our processes and procedures before you start your exam(s).

It is your responsibility to adhere to the following instructions. Failure to do so may result in being denied entry to the exam centre, or a charge of misconduct, which may include your exam script being awarded a mark of zero, or your script not being marked.

If you are sitting Certificate exams, please [read the relevant Instructions to Candidates](#).

CONTENTS

WHAT YOU NEED TO KNOW BEFORE YOUR EXAM DAY	2
Where you are sitting your exams	2
What you can take into your exams	Error! Bookmark not defined.
What you cannot take into your exam	4
Your conduct	4
What if something goes wrong?	5
Special consideration	6
Withdrawing and refund of fees	6
WHAT TO EXPECT ON EXAM DAY?	7
Entering the exam room	7
During your exam	8
At the end of your exam	8

WHAT YOU NEED TO KNOW BEFORE YOUR EXAM DAY

Where you are sitting your exams

When you have booked your exam, you will receive an email to confirm the application. Check the application is correct and complete by viewing your Application Summary at my.icaew.com/examsonline

It is your responsibility to:

- **Make sure everything on your exam application summary is correct**
 - Have you booked on to the correct exams?
 - Have you chosen the correct delivery method (remote or centre-based)?
 - The exam centre address may be different for each exam you have booked. Check each exam centre address by clicking on the 'more details' link within the exam booking email. This will show the full address and a map.
- **Keep your email address up to date and check it regularly.** This is how we will communicate key information regarding your exam to you, for example, any unavoidable changes to your exam application, including the exam centre address. You can update your contact details via your [online training file](#).
- **Plan your journey before the exam day.** Look out for bad weather or traffic that may impact you on the exam day. You will lose exam time if you arrive late. You will also not be able to enter the exam room if you are more than 30 minutes late.

WHAT YOU CAN TAKE INTO YOUR EXAMS

Consider carefully what you take to the exam centre as we cannot guarantee secure storage spaces for your personal belongings. There are also restrictions on what you can have in the exam room itself and on/around your desk when you are completing your exam.

Permitted texts

Permitted texts are resources that ICAEW recommend you use in your studies and in your exam.

The following exams will **not** allow any hard copy materials, and the relevant permitted text will be accessible as a clean PDF within the exam software:

- Audit and Assurance
- Financial Accounting and Reporting: UK GAAP
- Tax Compliance

Financial Accounting and Reporting: IFRS exams will allow the hard copy of IFRS Blue Book to be used. This text will not be supplied in the exam software. Please also note:

- you may not share recommended text(s) with another candidate; and
- only original hardcopies are permitted.

For open book exams (Business Planning and Advanced Level), you will also have access to your personal ICAEW Bookshelf to access your digital learning materials within the exam. You can also bring any hard copy materials you wish, subject to space restrictions.

Full details of the texts and the specific editions we recommend is available at icaew.com/permittedtexts

Please also note the following restrictions apply:

- You may not share recommended text(s) with another candidate.
- No hard copy materials are permitted, unless otherwise stated.
- Desk space is restricted, so for exams with no restrictions, please select your materials carefully.

Identification

You are required to provide one form of identification (ID). For example:

- passport;
- national identification card; or
- driving licence containing a photograph and signature.

Only original documentation will be accepted, photocopies or digital copies of documents will not be accepted. We will accept identification that has expired within the last six months.

If you are not able to provide suitable ID, the exam centre has the right to refuse you entry.

Calculator

You must provide your own calculator to use in the exam. You can use any standard basic calculator. You may be asked, by the invigilator, 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 exam.

Earplugs and earphones

ICAEW recommends you take your own earplugs into the exam with you, especially if you feel you are, or may be, sensitive to noise within your exam such as keyboard/typing noise or traffic/construction noise.

Disposable foam ear plugs are recommended as these cannot be confused with headphone/earphones.

It is your responsibility to listen to the announcements before the exam.

ICAEW does not provide earplugs, and the exam centres are not required to either.

Food and drink

The exam venues will not provide food and drink, but the following are permitted:

- Bottled water, with a lid. The exam centre may ask you to remove any labels or packaging.
 - Cough sweets/lozenges.
 - Cereal bars that do not contain nuts.
- No other food is permitted in the exam room, unless awarded as an access arrangement. If you have been granted permission to take food into the exam room for medical reasons, please ensure your exam confirmation clearly states this.

If you spill something and damage your exam notes or equipment, you will not receive any special consideration or extra time.

All packaging or wrappers must be taken with you at the end of the exam and be disposed of responsibly.

Pens and pencils

You will be given note paper by the venue but you should take your own pens/pencils.

Personal protective equipment

You must take appropriate face coverings, gloves, and hand sanitiser into the exam room. These must be taken with you at the end of the exam and be disposed of responsibly.

WHAT YOU CANNOT TAKE INTO YOUR EXAM

Watches or desk clocks

Please note that watches and desk clocks are not permitted in any Professional or Advanced Level exam. The timing of the exam will be managed by a timer within the exam software. Therefore, you are advised to practise the exams with a timer, and the practice exam software, so you are confident in managing your time throughout your exam this way.

Medication

You will only be able to take medication into the exam room with you if you have been authorised to do so by ICAEW via an access arrangement. This includes any painkillers or over the counter medication.

Go to [icaew.com/accessarrangements](https://www.icaew.com/accessarrangements) to find out more about the access arrangement process, including guidance and how to apply.

Electronic devices

Electronic devices including, but not limited to, mobile phones, tablets, computers, smartwatches or USBs are not permitted in the exam room.

You will be advised where to store these, along with your other personal items, before entering the exam room.

YOUR CONDUCT

As an ACA student, we expect you to act in a professional manner and in accordance with the ICAEW Student and ACA Assessment Regulations. To read these in full, please visit [icaew.com/regulations](https://www.icaew.com/regulations)

During your exam you must always follow the instructions of the invigilator and the guidance within this document. Failure to do so will be considered misconduct which may include your exam script being marked at zero.

Please consider the below behaviours:

- You must remain seated during the exam.
- Toilet breaks are permitted, but you must inform the invigilator before leaving the room.
- Raise your hand if you wish to get an invigilator's attention.
- Be considerate of your fellow candidates when speaking to the invigilator.
- If you leave the exam room without permission, you will not be allowed to return.
- If you want to leave the exam and you do not want to return, you must make the invigilator aware.
- Candidates taking exams in the UK are not allowed to finish their exam and leave the exam room during the first 30 minutes of the exam.
- Candidates taking exams outside the UK are not allowed to leave the exam room until the end of the exam, unless for supervised toilet or authorised rest breaks.

- You may finish your exam before other candidates in your exam room, or rooms around you. You must therefore exit your exam room, and centre, as quietly and as considerately as possible.
- Within the venue you are still under exam conditions until you are advised otherwise by your invigilator.

The invigilator is authorised to stop your exam if they feel your conduct is improper. Failure to follow the above behaviours will be reported to ICAEW and may be considered misconduct, this may include your exam script being marked at zero.

What is misconduct?

Misconduct is any action or conduct that the invigilator reports as unacceptable or against ICAEW regulations or instructions given within this document.

The invigilator will complete an Incident Report which will be sent to ICAEW. You must also provide a statement in writing within seven days of the incident, and email it to specialconsideration@icaew.com

All Incident Reports of misconduct are discussed with the Assessment Committee who will consider the appropriate action for each case.

Disciplinary action may include awarding your exam script a mark of zero, voiding the attempt or any other measure deemed appropriate by the Committee. Cases of misconduct may also be referred to ICAEW Professional Standards and involve further disciplinary action.

You will be made aware of the Assessment Committee's decision and given the opportunity to appeal.

Misconduct includes, but is not limited to:

- Not complying with invigilator instructions.
- Not complying with instructions within this document
- Disrupting other candidates.
- Speaking with other candidates within the exam room.
- Sharing exam materials or permitted texts with other candidates within the exam room.
- Taking unauthorised materials or objects into the exam room.
- Leaving the exam room in such a way that disturbs or impacts other students' exam attempt.
- Cheating.

For more information, please see the [ACA Assessment Regulations](#).

WHAT IF SOMETHING GOES WRONG?

ICAEW endeavours to provide excellent exam facilities for all candidates; however, some circumstances are outside of our control, for example, building or road works, power cuts and traffic noise.

If you feel your exam attempt is being negatively impacted by any circumstances, you must raise your hand and report it to the invigilator. The invigilator will then make a record of the issue and any action taken. It is then your responsibility to apply for special considerations within 10 days of the exam (see below).

If you were able to complete the exam but you felt the circumstances have an adverse impact on your performance, then you must apply for special consideration within 10 days of the exam (see below), or ICAEW will not take the circumstances into account during the marking process.

However, if you were unable to complete the exam, then you must contact ICAEW within 24 hours.

If you are ill on exam day or affected by other adversity eg, bereavement, shock, accident on the way to the exam, you should consider withdrawing or deferring your exam attempt, as you may not be eligible for special consideration if you attempt the exam.

SPECIAL CONSIDERATION

You must read the special consideration policy in full before you attempt any exam. It is your responsibility to understand the special consideration process before you sit an exam so that you can act accordingly. ICAEW will not take your circumstances into account unless you have followed the special consideration policy. The policy can be found on [icaew.com/specialconsideration](https://www.icaew.com/specialconsideration) All submission must be made within 10 days of your exam.

Withdrawing and refund of fees

You can withdraw from an exam at any time to ensure you are not recorded as absent. However, the process to withdraw and whether you receive a refund will be dependent on when you submit your request.

- Before, and up to the [exam session closing date](#) for a Professional or Advanced Level exam session, you can withdraw online via the '[Modify an existing application](#)' section. A refund will be issued to you within 15-20 working days (during peak times this may vary) of the exam session closing date.
- After the exam session closing date, you must submit your withdrawal request online using the '[Withdrawal of exam\(s\) after the closing date](#)' option. A refund will only be considered if appropriate personal medical evidence is supplied.
- If you are unable to attend the exam on the day, a refund can only be considered if appropriate personal medical evidence has been obtained and signed within 48 hours of the exam date. This evidence then needs to be submitted to us using the [portal](#) within 14 calendar days of the exam date. If the medical evidence supplied at this time is dated prior to the exam session closing date, you will not be eligible for a refund.
- If a refund is confirmed, this will be returned to the original payment method 15-20 days following the exam session (during peak times this may vary). We do not issue credits toward future exam sessions.

Please note that if you withdraw from an exam (with or without refund), your application will not be transferred automatically to the next exam session and you must apply again as normal for any future sessions.

You can [amend your application online](#) up to the entry deadline. No amendments can be made after the exam entry deadline.

[View the exam dates and deadlines](#), which includes closing and cancellation dates
[View the full details of our refund policy](#)

WHAT TO EXPECT ON EXAM DAY

Entering the exam room

You must arrive at the venue no less than 30 minutes before the exam starts. This is to ensure that the invigilators can complete the exam administrative procedures, such as checking candidate identification, before the start of the exam. Please follow the venue guidance on entry. You may be requested to wait outside until they are ready to permit you into the exam room.

Face masks are mandatory on arrival at all test centres. Please expect to abide by the test centre rules for wearing face masks, both before and during the exam.

Face masks must be removed during the check-in process for the purposes of verifying your identity.

You will be directed to your exam room/computer.

Personal belongings

You must leave your personal belongings, including mobile phones/wallets, in the designated area indicated by the invigilator.

You must turn off all electronic devices such as mobile phones, tablets and anything with an alarm. If any of your personal belongings make a noise during the exam, you will be asked to silence it and will lose exam time. It may also be reported as misconduct which may include marking your exam script at zero.

Lateness

If you arrive within 30 minutes of the start of the exam, you will be allowed into the exam room, but you will lose exam time.

Your invigilator will reduce your exam time within the exam software by the number of minutes you were late. This means that if you arrive five minutes past the scheduled start time, your invigilator will deduct five minutes from your total exam time.

If you arrive more than 30 minutes after the start of the exam you will not be allowed into the exam room, or able to start your exam.

Note paper

You will be provided with two pieces of paper that you may use to make notes during your exam. You may ask for more paper throughout your exam; raise your hand and wait for an invigilator.

This paper will not be marked and must be placed in the designated tray/box when exiting the exam room.

Administration procedures before the exam starts

The invigilation team will:

- Check ID on entry or at your desk.
- Provide you with your exam log in details, username and password.
- Ask you to verify that your candidate information is correct on your screen.
- If anything is incorrect, you should raise your hand to make the invigilator aware.

DURING YOUR EXAM

If you have any concerns about the exam room, distracting noises or activity, or anything that is affecting your exam attempt – raise your hand and make an invigilator aware.

They will do what they can to fix this, but there is only so much that they can reasonably do. It is important you report the issue, so they have the opportunity to resolve it.

If you feel your exam attempt has been unduly affected, you should apply for **special consideration**.

AT THE END OF YOUR EXAM

Your exam will automatically end once your exam time has finished.

While within the venue you are still under exam conditions until notified otherwise by centre staff or an invigilator.

You must exit the exam room, and centre, as quietly and as considerately as possible, as other students may still be completing their exam.