



Professional Level

Instructions to Candidates

This document contains important information regarding the administration of ICAEW Professional Level exams. You must read these instructions carefully and 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 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 or Advanced Level exams, please [read the relevant Instructions to Candidates](#).

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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 application summary. Review and check it at my.icaew.com/examsonline

It is your responsibility to:

- **Make sure everything on your examination booking summary email is correct**
 - Have you booked on to the correct exams?
 - The address may be different for each exam you have booked. Check each exam centre address by clicking on the 'more details' link within the examination 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 booking, 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 bring 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 text books that ICAEW recommend you use in your studies and in your exam.

The table below shows what each Professional Level exam allows. Full details of the texts, the specific editions ICAEW recommends, and restrictions on how you can and cannot annotate these can be found at icaew.com/permittedtexts

Key:

Allow only permitted texts (✓)

Allow no texts (✗)

Allow any texts or materials (No restrictions)

| Professional Level exams | Permitted text |
|------------------------------------|-----------------|
| Audit and Assurance | ✓ |
| Financial Accounting and Reporting | ✓ |
| Tax Compliance | ✓ |
| Financial Management | ✗ |
| Business Strategy and Technology | ✗ |
| Business Planning | No restrictions |

Please also note the following restrictions apply:

- You may not share recommended text(s) with another candidate.
- Only original hardcopies are permitted.
- 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. For example:

- Passport.
- National Identification card.
- 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 which must not 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 exam. We therefore recommend you use a calculator without additional built-in functions.

Earplugs and earphones

ICAEW recommends you take your own earplugs or earphones 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 noise.

They must not be plugged in to or be capable of wirelessly connecting to any device.

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

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

Food and drink

The exam centres 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 under access arrangements. 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.

Pens and pencils

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

What you cannot take into your exam

Watches or desk clocks

Please note that watches and desk clocks are not permitted in the Professional Level exams. The timing of the exam will be managed by a countdown timer within the exam software. Therefore you are advised to practise the exams with a countdown timer, 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 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 applications forms.

Electronic devices

Electronic devices including, but not limited to, mobile phones, tablets, computers or USBs are not permitted in your 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 at all times 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 awarded a mark of 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 awarded a mark of 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. The invigilator will show you this report after your exam and you will be given the opportunity to record your version of events. In addition to this, 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 has the ability to pause your exam to discuss and resolve any issues.

After the exam you must speak with the invigilators to ensure that an Incident Report has been completed and that you are happy with their account. You must also apply for special consideration (see below) or ICAEW will not take the circumstances into account in the marking process.

If you are ill on exam day or affected by other adversity e.g. 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 your exam.

Special consideration

The special consideration process addresses circumstances specific to an individual exam, which are outside of your control, and which may impact exam performance. It is your responsibility to understand the special consideration process before you sit an exam. This can be found on [icaew.com/specialconsideration](https://www.icaew.com/specialconsideration)

Only you may apply for special considerations for your exam attempt. Any forms completed by the invigilator are used to verify what you state in your application.

Where the circumstances relate directly to issues encountered in the exam room, you must complete a Candidate Incident Report Form before leaving the exam room. Ask an invigilator for one. You will be given a copy of this, which you must attach to your online application for special consideration no later than 10 calendar days after the exam.

Visit [icaew.com/specialconsideration](https://www.icaew.com/specialconsideration) to apply for special considerations.

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 medical evidence is supplied.
- If you are unable to attend the exam on the day, a refund can only be considered if appropriate 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.

If you need to change the exam or centre you have chosen for a Professional or Advanced Level exam session, you can **amend your application online** up to the 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 30 minutes before the exam starts, unless instructed otherwise by invigilators on the day. This is to ensure that the invigilators can complete the exam administrative procedures, such as checking candidate identification, before the start of the exam.

You will be directed to your exam room/computer. You must sit at the correct computer as this has been set up for you.

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 awarding your exam script a mark of zero..

Lateness

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

While the exam timer on your screen will show the full time of the exam, the invigilator will end your exam at the correct time, i.e. if you are 10 minutes late, the invigilator will end your exam when your exam timer says you have 10 minutes remaining.

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 to come to you.

This paper will not be marked, and must not be taken out of the exam room.

Administration procedures before the exam starts

The invigilation team will:

- Provide you with your exam information, including a key code that is specific to you and your exam.
- 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.
- Check ID on entry or at your desk.

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 it 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 shut down once your exam time has finished (unless you arrive late, see above section on **Lateness**).

An invigilator will collect any note paper you used, and will then allow you to leave the exam room. While within the venue you are still under exam conditions until notified otherwise by centre staff or an invigilator.

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

USEFUL LINKS

icaew.com/exams

icaew.com/permittedtexts

icaew.com/accessarrangements

icaew.com/specialconsiderations

icaew.com/regulations