



# Assessment Regulations

Effective 1 July 2025

## DEFINITIONS

In these regulations, defined terms are indicated ***in bold and italics***. Unless the context otherwise requires, defined terms shall have the following meanings:

***ACA*** means the qualification offered by *ICAEW* to allow a person to become an *Associate* of the *Institute of Chartered Accountants in England and Wales*.

***approved training*** means the professional training and work experience gained within an *Authorised Training Employer* or under an *Authorised Training Principal*.

***Associate*** means the class of *membership* of *ICAEW* to which a person who has satisfied the regulations is admitted unless and until they gain *fellowship* of *ICAEW*.

***Authorised Training Employer (ATE)*** means an organisation approved under the Authorised Training Employer and Authorised Training Principal Regulations to provide and supervise the *approved training* of a *provisional member*.

***Authorised Training Principal (ATP)*** means a person approved under the Authorised Training Employer and Authorised Training Principal Regulations to supervise the *approved training* of a *provisional member*.

***Committee*** means the Education & Training Board (or such other Committee as the *ICAEW* Council may from time-to-time designate) or any Committee, Sub-Committee, person or persons acting under its direction.

***credit for prior learning (CPL)*** means recognition against *ICAEW*/CFAB or *ACA* requirements based on prior academic or professional achievement.

***ICAEW*** means the Institute of Chartered Accountants in England and Wales.

***ICAEW CFAB student*** means a person who is registered to study for the *ICAEW* Certificate in Finance, Accounting and Business (CFAB) and no more than three years have elapsed since the date of the last attempt at an *ICAEW* CFAB examination.

***Member*** means a member of *ICAEW* and membership shall be construed accordingly.

***Provisional Foundation Qualification Holder*** means a person who is registered to study for the *ICAEW* Foundation Qualification.

***provisional member*** means a person who has not been admitted to full *membership* of *ICAEW* and:

- a) is registered with *ICAEW* as an *ACA* student; or
- b) is registered with *ICAEW* under a *training agreement* with an *Authorised Training Employer* or an *Authorised Training Principal*; or

- c) has attempted an *ACA* examination and no more than three years have elapsed since the date of the last attempt at an *ACA* examination; or
- d) was registered with *ICAEW* under a *training agreement* with an *Authorised Training Employer* or an *Authorised Training Principal* and no more than three years have elapsed since the *training agreement* was completed or cancelled; or
- e) has applied for *ICAEW membership* outside the period allowed under the regulations and the application has not been finally determined.

***training agreement*** means an agreement made between an *Authorised Training Employer* or an *Authorised Training Principal* and a *provisional member* in which both parties acknowledge their mutual commitment to provide an effective period of *approved training* and a proper contribution to the work of the *Authorised Training Employer* or *Authorised Training Principal*.

***Tribunals Committee*** means the Tribunals Committee of *ICAEW* whose members are convened into Tribunals to consider:

- a) formal allegations referred to it by the Conduct Committee;
- b) serious conviction allegations referred to it by the Conduct Department;
- c) formal allegations referred back to it for re-hearing by an Appeal Panel; and
- d) interim order applications, and whose members (if so authorised by the Regulatory and Conduct Appointments Committee) can approve settlement orders in relation to formal allegations in accordance with the processes set out in the Investigation and Disciplinary Regulations.

***United Kingdom*** includes the Channel Islands and the Isle of Man.

## ELIGIBILITY

1. A candidate must be registered as a ***provisional member***, or an ***ICAEW CFAB student***, or a ***Provisional Foundation Qualification Holder*** with ***ICAEW*** to sit the Certificate Level assessments.
2. A candidate must be registered as a ***provisional member*** with ***ICAEW*** to sit the Ethics Learning Programme assessment, Professional Level assessments, and Advanced Level assessments.
3. Candidates may attempt the Certificate Level, Ethics Learning Programme assessment, Professional Level, and Advanced Level Corporate Reporting, Strategic Business Management, and Technical Case Study assessments in any order.
4. Candidates may not attempt the Case Study until they have attempted (or received credit for) all Certificate Level assessments, Professional Level assessments and the Advanced Level Corporate Reporting and Strategic Business Management assessments. A candidate can sit all three Advanced Level assessments at the same session (irrespective of the sitting order of these assessments in that session) and still comply with this regulation.
5. Candidates may not attempt the Strategic Case Study until they have attempted (or received credit for) all Certificate Level assessments, Professional Level assessments, and the Advanced Level Technical Case Study assessment. A candidate can sit both Advanced Level assessments at the same session (irrespective of the sitting order of these assessments in that session) and still comply with this regulation.
6. A candidate may not attempt the Case Study until they have completed all but their last year of ***approved training*** by the end of the month in which the assessment is held unless authorised to attempt the assessment earlier by the Managing Director, Education & Training.

7. A candidate may not attempt the Strategic Case Study until they have completed all but the last 18 months of **approved training** by the end of the month in which the assessment is held unless authorised to attempt the assessment earlier by the Managing Director, Education & Training.
8. Candidates who have not attempted an assessment for a period of three years or more will be required to re-register in order to undertake any further assessments.
9. The **Committee** may reject a candidate's application to sit an assessment or refuse the candidate admission to an assessment centre for any of the following reasons:
  - (a) The candidate's ineligibility for the assessment, including ineligibility due to an order by the **Tribunals Committee**;
  - (b) The **Committee** upholding, after investigation or pending the outcome of an investigation, a complaint regarding the candidate's misconduct or involvement in an irregularity at a previous assessment;
  - (c) Outstanding assessment or registration fees owed by the candidate; or
  - (d) Any other circumstances that the **Committee**, in its sole discretion, deems to justify such rejection or refusal.

## NUMBER OF ATTEMPTS

10. Candidates are permitted four attempts at the required Certificate Level and Professional Level assessments<sup>1</sup> with the exception of the Business Planning and Financial Accounting and Reporting assessments (see regulations 17-22).
11. There is no restriction on the number of attempts at the required Advanced Level assessments or the online based Ethics Learning Programme assessment.
12. Candidates may not attempt an assessment that they have already passed or for which they have received **credit for prior learning**.
13. An assessment attempt is recorded when a candidate enters for and attends an individual assessment and has sight of any of the content of that assessment.
14. When the following occurs, it is not an attempt:
  - (a) the candidate enters for an assessment and is absent;
  - (b) the candidate enters for an assessment and withdraws prior to the assessment;
  - (c) an assessment result cannot be determined due to system failure or an exceptional event;
  - (d) an assessment is deemed void by the **Committee**.
15. Candidates will not be permitted, under any circumstances, to transfer assessment attempts from one assessment to another.
16. Any candidate who does not pass a Certificate Level or Professional Level assessment within the permitted four attempts may be entitled to apply for a concession under regulation 25.

## SYLLABUS MODULE OPTIONS

17. Candidates are permitted a combined maximum of four attempts across all three of the Business Planning assessments. An attempt at any Business Planning assessment will

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<sup>1</sup> References to the number of permitted examination attempts relate to **ICAEW**'s rules for the achievement of the qualification. They do not relate to the conditions set by individual employers for their candidates under a **training agreement**.

therefore count towards the maximum four attempts permitted at any Business Planning assessment.

18. Candidates are permitted a combined maximum of four attempts across both of the Financial Accounting and Reporting assessments. An attempt at any Financial Accounting and Reporting assessment will therefore count towards the maximum four attempts permitted at any Financial Accounting and Reporting assessment.
19. Candidates who fail a Business Planning assessment are permitted to retake any of the Business Planning assessments providing they have eligible attempts remaining at the Business Planning assessments.
20. Candidates who fail a Financial Accounting and Reporting assessment are permitted to retake any of the Financial Accounting and Reporting assessments providing they have eligible attempts remaining at the Financial Accounting and Reporting assessments.
21. Candidates may not attempt an alternative Business Planning assessment once they have passed (or received credit for) one of the Business Planning assessments.
22. Candidates may not attempt an alternative Financial Accounting and Reporting assessment once they have passed (or received credit for) one of the Financial Accounting and Reporting assessments.

## CONCESSIONS

23. **ICAEW** may, in exceptional circumstances, vary or waive the conditions of eligibility for the assessments.
24. A candidate can apply for a concession under the grounds that circumstances beyond their control hindered them during the assessment.
25. A candidate who is attempt-barred can make an application to the **Committee** for an additional assessment attempt on the grounds that they have experienced exceptional circumstances. All such applications must be made in writing to **ICAEW** and must be supported by medical or other appropriate evidence and with a supporting statement from the employer or training provider where appropriate.

## CREDIT FOR PRIOR LEARNING

26. The **Committee** shall at its discretion and in response to an acceptable application award credits to candidates for assessments within the Certificate Level and Professional Level of the **ACA**. Such credits shall normally be obtained through one or other or a combination of:
  - (a) an **ICAEW** accredited learning programme provided by tutors, **Authorised Training Employers** or other suppliers;
  - (b) prior academic or vocational study as the **Committee** may approve;
  - (c) membership of an approved accountancy body.
27. Applications for **credit for prior learning** must:
  - (a) be made in the format prescribed by the **Committee**;
  - (b) be awarded in accordance with regulation 26;
  - (c) be accompanied by such fee(s) as determined by the **Committee**;
  - (d) not be allowed if the applicant has previously failed the module where **credit for prior learning** is sought unless the applicant is eligible for credit of that module from an additional qualification they have gained since failing the module in question.

28. A candidate will cease to be eligible to obtain **credit for prior learning** at the point at which they cease to be eligible to sit **ICAEW** assessments, as defined under these or other **ICAEW** regulations.
29. **Credit for prior learning** will normally only be awarded within five years of the award of the academic or professional qualification against which credit is sought.
30. The **Committee** may vary or waive the requirements prescribed under regulation 29 where the qualification cited as the basis for credit is membership of the Association of Accounting Technicians or membership of a professional body that is a full member of the International Federation of Accountants with a CPD policy that is compliant with its International Education Standard 7.
31. Candidates may not be awarded **credit for prior learning** for the Ethics Learning Programme assessment or any Advanced Level assessments.

## ASSESSMENT ENTRY

32. It is the responsibility of the candidate to enter for the assessment and adhere to any published closing dates for entry.
33. Candidates may only enter assessments for which they are eligible.
34. Candidates must show valid identification which meets the requirements of the [Exam instructions](#).

## ASSESSMENT VENUES

35. Candidates sitting Certificate Level assessments at an assessment venue must arrive at least 15 minutes before the start of the assessment.
36. Candidates sitting Professional Level and Advanced Level assessments at an assessment venue must arrive at least 30 minutes before the start of the assessment.
37. Candidates arriving late to a Professional Level or Advanced Level assessment will not be given additional time and their lateness will be reported to **ICAEW**.
38. Candidates arriving 30 minutes after a Professional Level or Advanced Level assessment has started will not be allowed in the assessment room to sit that assessment.
39. Candidates may not leave the assessment venue during an assessment and return unless accompanied by an invigilator.
40. Candidates taking assessments outside the **United Kingdom** may not leave an assessment venue once the assessment has started until the assessment is declared closed or instructed otherwise.
41. Candidates may not remove materials provided at the assessment venue unless instructed otherwise.
42. If a candidate is ill or suffers from any other circumstance that may affect performance during the assessment they must report this to the invigilator or **ICAEW**.

## REMOTE INVIGILATED ASSESSMENTS

43. Candidates sitting a Certificate Level assessment under remote invigilation must access the assessment 30 minutes prior to the start time of the assessment.
44. Candidates sitting Professional Level or Advanced Level assessments under remote invigilation must start the onboarding process at their scheduled start time.
45. If a candidate is ill or suffers from any other circumstance that may affect performance during a Certificate Level assessment they must report this to the invigilator.
46. If a candidate is ill or suffers from any other circumstance that may affect performance during a Professional Level or Advanced Level assessment they must report this to **ICAEW**.

## PERMITTED AND NON-PERMITTED PERSONAL ITEMS

47. Candidates sitting a Certificate Level assessment at an assessment venue may only bring personal items into the assessment room which are permitted by [PearsonVue's Candidate Rules Agreement](#) or [Comfort Aid list](#).
48. Candidates sitting a remote invigilated Certificate Level assessment must ensure there are no personal items in the testing space which are prohibited by [PearsonVue's policies and procedures for remote invigilation](#).
49. Candidates sitting a Professional Level or Advanced Level assessment may only bring personal items into the assessment room, or testing area under remote invigilation, which are permitted in the [Exam instructions](#).
50. **ICAEW** reserves the right to change, amend, remove or vary at any point the items and materials permitted in an assessment.

## PERMITTED TEXTS

51. Candidates may only have access to or bring permitted texts into the assessment room, or testing area under remote invigilation, as listed at [icaew.com/permitteditexts](https://icaew.com/permitteditexts).
52. Where a hardcopy text is permitted, the following regulations apply:
  - (a) Texts may be annotated ONLY to the extent of underlining, sidelining and highlighting.
  - (b) Page tabs may be used but must not be written on.
  - (c) For each assessment candidates may take only one copy of any permitted text listed.
  - (d) Candidates may take an edition of the permitted text of a year other than the one listed.
  - (e) Assessments are set on the edition year listed and any candidate taking a different edition does so at their own risk.
53. Candidates may not submit any pre-prepared material or, for example, annotated exhibits from advance information with their answers and this material will not be marked by the examiners.

## ACCESS ARRANGEMENTS FOR ASSESSMENTS

54. Candidates must notify **ICAEW** on registration of any needs under the Equality Act 2010 for assessment provision and **ICAEW** will consider these needs.
55. Candidates are able to request access arrangements due to short-term or long-term indispositions.

56. Applications for assessment arrangements must meet the relevant deadlines as laid out in the [Access Arrangements for Examinations policy](#).
57. Candidates who have been granted access arrangements must inform **ICAEW** immediately if the circumstances related to their access arrangements change prior to the sitting of the assessment in question.
58. Candidates who are no longer eligible for access arrangements due to a change in their circumstances will be deemed to have committed misconduct should they continue to sit an assessment under those access arrangements.

## MISCONDUCT

59. Engaging in any activity which is in breach of these regulations, or deemed to breach the intent of these regulations, will be considered as misconduct. Misconduct may include deliberate actions or omissions which give a candidate an advantage in the assessment, to which other candidates would not have access to. Examples of this may include (but are not limited to):
- (a) cheating ie, failing to comply with the rules governing assessments or any instructions given by the invigilator;
  - (b) colluding ie, assisting another candidate to gain an advantage by any means, facilitating or receiving such assistance;
  - (c) fabricating ie, 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 ie, 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 ie, incorporating within your work, work (published or unpublished in whatever format or medium) created by another person or source without appropriate acknowledgement;
  - (f) using any materials prohibited under these regulations during an assessment;
  - (g) continuing to write after an assessment is declared closed;
  - (h) disruptive conduct in the assessment venue, including failure to act in a professional manner;
  - (i) failing to comply with instructions from the invigilator, **ICAEW**, the [Exam instructions](#) or any other instructions and policies referred to in these regulations.
60. Invigilators at assessment centres may stop a candidate's assessment if the candidate is conducting themselves improperly or suspected of committing misconduct.
61. **ICAEW** reserves the right to contact a candidate's **Authorised Training Employer** or **Authorised Training Principal** in relation to cases of misconduct.
62. **ICAEW** will investigate any candidate suspected of involvement in any irregularity or misconduct. Where a case for misconduct is to be considered, the candidate will be notified and given opportunity to explain in writing the circumstances of the case.
63. Where **ICAEW** believes a case of misconduct may exist this will be referred to **ICAEW's** Assessment Committee for investigation and potential disciplinary action. Disciplinary action may include setting the mark of an assessment to zero, voiding the attempt or any other measure deemed appropriate by the **Committee**. Cases of misconduct may be referred to the Conduct Department and include additional disciplinary action.

64. Candidates may appeal a finding of misconduct under the Education and Training Appeal Regulations.

## RESULTS

65. Candidates who fail a Professional Level or Advanced Level assessment may apply for an exam admin check.
66. Answers and assessment materials submitted by candidates remain the property of **ICAEW** and will not be returned to candidates. **ICAEW** retains the right to use scripts and submitted materials for training and feedback purposes.
67. The **Committee** may instruct **ICAEW** staff to send assessment results to candidates, but it has the authority to withhold these results and prevent further assessment attempts in the following circumstances:
- (a) If the candidate is found guilty of misconduct during the assessment, or if there are suspicions of misconduct or irregularities related to the assessment, pending the outcome of an investigation into the issue.
  - (b) If the candidate was or is ineligible to take the assessment, including cases where a **Tribunals Committee** order has deemed them ineligible.
  - (c) If the **Tribunals Committee** has declared the candidate unfit for **membership**.
  - (d) If there is an ongoing investigation by the Conduct Department into a complaint against the candidate.
  - (e) If the **Committee** upholds or is still investigating a complaint regarding the candidate's misconduct or involvement in an irregularity during a previous assessment or the assessment in question.
  - (f) If the candidate owes outstanding assessment or registration fees.
  - (g) In any other situation where the **Committee**, at its sole discretion, decides that withholding results or preventing further assessments is justified.
68. The **Committee** shall be under no obligation to enter into correspondence with third parties regarding examination results.

## POWERS OF VARIATION

69. Subject to compliance with the Companies Act 2006 and appropriate consultation with the Financial Reporting Council, the **Committee** shall have the power to vary or waive the above regulations.