

**The Institute of Chartered Accountants**

**In Ireland**

*Incorporated by Royal Charter 14<sup>th</sup> May 1888*

**Operating as**



**Examination and Appeals Regulations V07-20**

Effective date 5 January 2021

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## 1 **Title and Commencement**

- 1.1 These Regulations have been made by the Council in accordance with the provisions of Principal Bye-Law 37.3.
- 1.2 These Regulations are the Examination and Appeals Regulations of the Institute of Chartered Accountants in Ireland.
- 1.3 These Regulations came into force from 5 January 2021 and replace the Examination and Appeals Regulations V06-20, which are hereby repealed.

## 2. **Interpretation**

2.1 Unless inconsistent with the subject or context, any reference In these Regulations to:

- (a) the singular includes the plural and vice versa;
- (b) any gender includes all genders and non-binary genders;
- (c) a regulation is to a regulation in these Regulations;
- (d) a provision of law is a reference to that provision as amended, extended or re-enacted from time to time;
- (e) a provision of law includes all subordinate legislation made from time to time under it;
- (f) writing or written includes email and any method of communication agreed by the Deputy Director of Education; and
- (g) a particular set of Bye-Laws or Regulations or code is a reference to the Bye-laws or Regulations or code and any guidance of the Institute of that name (or as renamed) from time to time in force.

2.2 Headings are for ease of reference only and shall not affect the interpretation of these Regulations.

### 3 Examination Policy and Fees

- 3.1 The Council, at its sole discretion, will determine policy regarding the syllabus, structure, timing and methodology of examinations, whether for all or for individual students (i.e. E-Assessment and or in paper format (in an exam hall setting) or otherwise, subject to any legislative requirements and guidelines issued.
- 3.2 The Council, at its sole discretion, will set the amount of any examination fees, including the terms on which it is to be paid.
- 3.3 Council, at its sole discretion, may grant a reduction, waiver, refund or extension of any examination fee charged under Regulation 3.2, either generally or in the case of a particular student or class of students.
- 3.4 No person shall be entitled to sit any examination of the Institute unless all such fees due under Regulation 3.2 have been paid, unless the Council, at its sole discretion, has granted a waiver and/or exemption.

### 4 Data Protection

Information provided by Students, will be processed and retained in accordance with the General Data Protection Regulation (EU) 2016/679 (the “GDPR”), the Data Protection Act 2018 (the “DPA 2018”) and SI 336 of 2011 (the “ePrivacy Regulations”) Data Protection Act 2018 (UK) and the Institute’s [Privacy Statement](#), a copy of which is available at the Institute’s website [www.charteredaccountants.ie](http://www.charteredaccountants.ie)

### 5. Definitions

In these Regulations unless inconsistent with subject or context:

“**Academic Cycle**” means the course programme and related assessment / examinations which are tied to the specific Competency Statement for the period identified. For example: “CAP1 Examination Cycle 2020/2021” means the CAP1 Competency Statement 2020/2021. This in turn refers to the syllabus which informs the CAP1 course provision for 2020/2021 and the CAP1 examinations (and the relevant preceding course and Interim Assessments if applicable) in May 2021 and September 2021;

“**Appeals Committee**” means the Committee appointed by the Council which assesses and judges applications made under the appeals scheme outlined in Regulation 22;

“**Candidate**” means an individual presenting for any formal exam or assessment which is governed by these Regulations.

“**CAP1**” means CA Proficiency 1;

**“CAP2”** means CA Proficiency 2;

**“Council”** means the Council of the Institute;

**“Examination Committee”** means the FAEC and the PEC appointed by the Council and any predecessor or successor to any such committee and examination committee means either of them;

**“Education Training and Life-long Learning Board (the Board)”** means the board established by the Council (by whatever name it may be subsequently called) to carry out certain functions and to exercise certain powers and discretions relating to education, training and examinations.

**“EQAC”** means the Education Quality Assurance Committee appointed by the Council, by whatever name it may be called.

**“FAE”** means the Final Admitting Examination.

**“FAEC”** means the Final Admitting Examinations Committee appointed by the Council by whatever name it may be called.

**“Flexible Route”** (formerly known as the Elevation Programme Route) means the route to qualification as a chartered accountant available to a Student undertaking such qualification outside of the training contract route.

**“Institute”** means the Institute of Chartered Accountants Ireland, operating as Chartered Accountants Ireland.

**“Interim Assessment”** means the formal aspects of continuous assessment which contribute towards a Candidate’s final examination result.

**“PEC”** means the Professional Examinations Committee appointed by the Council by whatever name it may be called.

**“Student”** means, for the purpose of these Regulations, an individual who is serving or has completed his or her studies under the Training Contract Route or who is or was previously registered for the Flexible Route.

**“Training Contract Route”** means the route to qualification as a chartered accountant under the provisions of a training contract in a recognised training firm/organisation.

## 6. **Changes to and continuity of these Regulations**

- 6.1 The Council may revoke, amend, or add to these Regulations. A change to these Regulations does not take effect until all consents required by law have been obtained.

6.2 The deletion of chapter VII (*Examinations*) of the Principal Bye-Laws as in force on 5 January 2021 and its replacement (with or without modification) by these Regulations does not affect the continuity of the rules and regulations applying the Institute’s examination matters and anything done or having effect as done under or for the purposes of a deleted provision that could have been done under or for the purposes of the corresponding provisions of these Regulations if it were then in force will continue to have effect as if done under or for the purposes of the corresponding provision.

## 7. Application

The application of these Regulations set out in Regulations 8 to 45 are in two parts: first, those Regulations which apply to all examinations (Regulations 8 – 31), and secondly, those Regulations which may differ for each examination (Regulation 32 to 45).

### Regulations applicable to all examinations

No.	Regulation	Training Contract Route	Flexible Route
8.	Qualifying as a Chartered Accountant	A Student must: (i) Complete the required period of training with a recognised training firm; (ii) Provide satisfactory evidence of experience gained; and (iii) Pass all appropriate parts of the Institute examinations.	A Student must: (i) Complete quantum of required relevant experience for qualification; (ii) Provide satisfactory evidence of experience gained; and (iii) Pass all appropriate parts of the Institute examinations.
9.	Education Course	Students are required to enrol on, and successfully complete, an Institute approved education course in preparation for, and before sitting, their first attempt. The criterion for successful completion of the education course is defined by the Education Quality Assurance Committee on behalf of the Board and described in the course enrolment documentation annually.	
10.	Examination Structure	There are three examinations: (i) CA Proficiency 1 (“ <b>CAP1</b> ”) (ii) CA Proficiency 2 (“ <b>CAP2</b> ”) (iii) Final Admitting Examination (“ <b>FAE</b> ”)	
11.	Exemptions	Exemptions are available to holders of university degrees, other third level awards and various professional qualifications. The extent of exemptions granted to holders of such qualifications reflects the content of the	

No.	Regulation	Training Contract Route	Flexible Route
		qualification and grading obtained in specific subjects in the programme. Details of exemptions available are published each year.	
12.	Recognition of Exemptions	For an award to be considered valid for the purpose of exemptions at the point of entry and as referred to under Regulation 11, it must not be more than 5 years from the date the qualification was awarded. Thereafter, the Institute reserves the right to require a Student to re-sit and pass a subject which was previously exempted.	
13.	Recognition of prior credits in Institute examinations.	Recognition by the Institute of the validity of prior credits achieved in the Institute examinations is guaranteed for 5 years from the date of the examination. Thereafter, the Institute reserves the right to require a Student to re-sit and pass a subject which was previously passed.	
14.	Examinable Topics	Details of what is examinable in the examinations are detailed in the Competency Statement for each part, issued annually.	
15.	Education Leave	<p>This Regulation applies to Students working in practice under a training contract (regardless of the legal entity of the practice). For the purpose of this Regulation 15, Students working in industry under a training contract come under the provisions of the Flexible Route. Education leave is sometimes referred to as “study leave”. The terms should be considered interchangeable under these Regulations. The recommended education leave is provided to enable Students to participate on their education courses or Interim Assessment session(s) as required and is to be used by Students for that purpose. The remainder of unused education leave is available to Students for private study.</p> <p>The format and timing of the remaining leave is a matter to be determined by the training firm/organisation in the light of its operational needs. Arrangements should be agreed and made at the beginning of each academic year. Where a Student seeks additional education leave i.e. in lieu of holidays, time off in lieu (TOIL) etc., this is a matter</p>	<p>This Regulation applies to Students working in industry under a training contract and to Students registered under the Flexible Route. For the purpose of this Regulation 15, Students working in practice under a training contract (regardless of the legal entity of the practice) come under the provisions of the Training Contract Route.</p> <p>The recommended education leave detailed for Students under the Training Contract Route may be used as a guide only. All leave is a matter for agreement between the Student and the employer.</p>

No.	Regulation	Training Contract Route	Flexible Route
		<p>for arrangement between the Student and his training organisation and is at its discretion.</p> <p>The Institute advises strongly that, at the outset of the training period, firms/organisations and their Students are ad idem as to the practice of the firm/organisation in the matter of education leave, the inclusion of bank holidays, etc. and of policies relating to payment during such leave.</p> <p>CAP1 – First attempts only</p> <ul style="list-style-type: none"> <li>• 23 working days, to be allocated pro rata as follows <ul style="list-style-type: none"> <li>○ 5 Days for each of Finance, Management Accounting, Financial Accounting, Taxation I</li> <li>○ 3 days for Law for Accountants</li> </ul> </li> <li>• 4 examination leave days (one for each end-of-year exam day)</li> </ul> <p>No Examination leave day for Law for Accountants as this is an on-demand E-Assessment</p> <p>CAP2 – First attempts only</p> <ul style="list-style-type: none"> <li>• 7.5 days plus one exam day per subject</li> </ul> <p>FAE – First attempts only</p> <ul style="list-style-type: none"> <li>• 35 working days total for FAE Core and FAE Elective, plus</li> <li>• 2 exam days</li> </ul>	

No.	Regulation	Training Contract Route	Flexible Route
		Resit examinations – all levels One examination leave day only for each day of examinations (excluding Interim Assessment resits).	
16..	Electronic Assessment Conduct (E-Assessment)	<p>Where the Council of the Institute determines that Candidates will take exams using E-Assessment methodology, Regulation 16 (i)-(xvii) are applicable.</p> <ul style="list-style-type: none"> <li>(i) The Candidate must ensure that his laptop / computer is compatible with the examining site. He must ensure a pre exam systems check is carried out. The Candidate must have a browser that supports the platform and ensure his laptop / computer has a working microphone and webcam.</li> <li>(ii) The Candidate must login into the exam platform, using the link on their student portal at their allocated timeslot. Candidates must read the online proctoring terms and conditions and once agreed, will be led through the student identification verification process.</li> <li>(iii) Each Candidate must confirm their identification using valid original photographic identification (ie. passport/driving licence/ government issued approved ID).</li> <li>(iv) Once the Candidate confirms their identity on-line, they are confirming their agreement to the rules governing electronic assessment and that they are aware their exam assessment is being recorded electronically.</li> <li>(v) Each E-Assessment will be invigilated by an on-line invigilator enhanced by an AI algorithm with each assessment recorded and stored for the duration of the specific assessment with an additional time period to address any immediate queries. Once the E-Assessment, subsequent query or report has been concluded the electronic recordings will be subsequently deleted in line with the examinations retention policy.</li> <li>(vi) Students are allowed to take a 3-minute bathroom break. Once the Candidate has returned from a bathroom break he must show the invigilator a 360° view of the exam environment. The exam <u>will not be paused</u> during a bathroom break.</li> </ul>	

No.	Regulation	Training Contract Route	Flexible Route
		<p>(vii) After the E-Assessment examination has commenced, no Candidate may leave their seat without the permission from the on-line invigilator. The Candidate must submit their answers at the end of the assessment.</p> <p>(viii) Any Candidate, who opens their E-Assessment paper is required to sit the assessment, and will be deemed to have attempted the examination, regardless of whether he submits his answers.-</p> <p>(ix) Candidates will be allocated a specific time period in which to sit their E-Assessment examination and failure to present for the E-Assessment examination at the allotted time, will prohibit them from sitting this assessment.</p> <p>(x) The name of the Candidate <u>must not</u> appear in the E-Assessment, either within the text of an answer or otherwise. Any candidate in breach of this rule is liable to disqualification.</p> <p>(xi) In any E-Assessment where it is appropriate to do so, Candidates may elect to answer in accordance with either the law and practice of Northern Ireland or the Republic of Ireland. Separate E-Assessments in Law for Accountants and Taxation at all levels will be provided for either Northern Ireland or the Republic of Ireland.</p> <p>(xii) When the time allotted for the E-Assessment examination has expired, the assessment will auto save and will automatically be submitted. Students are required to save their work throughout the assessment.</p> <p>(xiii) A Candidate may not communicate with; receive assistance from any other source other than from the on-line invigilator.</p> <p>(xiv) Abusive behaviour or language will not be tolerated and, should this occur, it will be reported by the on-line invigilator. A report of any incident will be compiled by the exam executive for issue to the relevant Examination Committee. Candidates must adhere to all instructions given by the on-line invigilator at all times throughout the E-Assessment examinations.</p>	

No.	Regulation	Training Contract Route	Flexible Route
		<p>(xv) This Regulation 16 (xvi) governs the holding of wireless communications or electronic storage devices (including, but not limited to, mobile phones, smartwatches, additional laptops other than the one being used to sit your assessment on, iPads etc.):</p> <ul style="list-style-type: none"> <li>• This Regulation applies to all wireless and electronic storage devices, except for calculators, which are dealt with under Regulation 16 (xvii) below.</li> <li>• Candidates are not permitted to use any personal wireless or electronic storage devices during the examination.</li> <li>• Candidates are encouraged not to bring any devices coming under the scope of this Regulation to the exam environment.</li> <li>• Candidates are not permitted the use of any additional external devices, e.g. additional screen, additional laptop (eBooks), an additional keyboard or mouse.</li> <li>• Devices must not, under any circumstances, be held on the candidate’s person or on the desk they are using to sit their assessment. Candidates are permitted to have their mobile phone in the environment, but it must be placed out of reach during the exam and on silent, this is a requirement should the candidate have technical issues.</li> <li>• Any device found in contravention of this Regulation may be reported by the on-line invigilator and will be reviewed by the executive and your related E-Assessment may be ruled as void.</li> </ul> <p>(xvi) This Regulation 16 (xvii) governs the use of calculators in the examination:</p> <ul style="list-style-type: none"> <li>• Candidates may use their own calculator during their E-Assessment.</li> <li>• The calculators which may be used by candidates must be battery/solar operated, pocket-sized (approx. 3" x 6") noiseless and cordless. The use of programmable scientific calculators is not permitted.</li> <li>• The decision of the on-line invigilator with regard to the acceptability of any particular model of calculator will be final.</li> <li>• Candidates using calculators should ensure that the steps which they have followed in reaching their solution to a particular question are shown clearly in their workings and must be submitted as part of their assessment for all assessments other than the Law for Accountants E-Assessment.</li> </ul> <p>(xvii) This Regulation 16 (xviii) governs allowable material students can have on their desk during an exam:</p>	

No.	Regulation	Training Contract Route	Flexible Route
		<p>CAP1 Exams</p> <ul style="list-style-type: none"> <li>All CAP1 exams are closed book and therefore Candidates are permitted to have only on their desk, a pen, 5 sheets of blank rough work paper, a non-programmable calculator, and their ID. Any required reference material will be provided as part of the E-Assessment. Any required resources that have been provided as part of your exam will be found by clicking the resource button in your E-Assessment exam.</li> </ul> <p>CAP2 Exams</p> <ul style="list-style-type: none"> <li>CAP2, the majority of exams are open book and therefore Candidates are permitted to have the following items on their desk, a pen, rough work paper, reference material (Text books, written / printed notes and any other material as outlined in the Competency Statement). Any <u>required resources</u> that have been provided as part of your exam will be found by clicking the resource button in your E-Assessment exam. Any <u>reference material supplied</u> as part of the exam will be found by clicking on the resource button on the exam.  (eBooks) <u>are not</u> permitted to be used in open book E-Assessment exams.</li> <li>CAP2 Closed book exam – Candidates are permitted to have only the following on their desk a pen, 5 sheets of blank rough work paper, a non-programmable calculator, and their ID. Any required reference material will be provided as part of the E-Assessment. Any required resources that have been provided as part of your exam will be found by clicking the resource button in your E-Assessment exam.</li> </ul> <p>F AE Exams</p> <ul style="list-style-type: none"> <li>F AE Exams are open book and therefore Candidates are permitted to have the following items on their desk, a pen, rough work paper, reference material. (Textbooks, written / printed notes, and any other reference material as outlined in the Competency Statement.</li> <li>eBooks are not permitted to be used in open book E-Assessment exams.</li> <li>Any required resources that have been provided as part of your exam will be found by clicking the resource button in your E-Assessment exam.</li> </ul>	
17.	Exam Hall Conduct	Where the Council of the Institute determines that Candidates will take written exams ( <i>in an exam hall setting</i> ) Regulation 17 (i)-(xiv) are applicable.	

No.	Regulation	Training Contract Route	Flexible Route
		<p>(i) Each Candidate must take his seat at the desk bearing his student number. Each Candidate must sign the attendance sheet and place valid original photographic identification (ie. passport/driving licence/government issued approved ID) on his desk for inspection.</p> <p>(ii) After the examination has commenced, no Candidate may leave the examination hall without permission. A Candidate retiring early from the hall must advise the invigilator as to the reasons why. The Candidate must also submit an answer book with the cover completed. Any Candidate, who takes his place, receives a paper and signs the attendance sheet in respect of any of the papers which he is required to sit will be deemed to have attempted the examination, regardless of whether or not he submits any examination answers in his answer book.</p> <p>(iii) Candidates are not permitted to enter the examination hall after one hour has elapsed.</p> <p>(iv) Candidates are not permitted to retire from the examination hall until one hour has elapsed.</p> <p>(v) Candidates are not permitted to leave the examination hall during the last 30 minutes of the examination.</p> <p>(vi) The name of the Candidate must not appear anywhere in the answer book, either within the text of an answer or otherwise. Any Candidate infringing this rule will be liable to disqualification.</p> <p>(vii) Candidates are provided with one answer book only.</p> <p>(viii) In any paper where it is appropriate to do so, Candidates may elect to answer in accordance with either the law and practice of Northern Ireland or the Republic of Ireland. The election must apply to the entire paper and must be clearly indicated on the answer book cover. Separate papers in Law for Accountants and all Taxation examinations will be provided for Northern Ireland and the Republic of Ireland.</p> <p>(ix) At the conclusion of each examination sitting, the invigilator will announce the end of the examination, at which point all Candidates must stop writing and put their pens down. Any Candidate infringing this rule will be reported to PEC/FAEC. The Candidate may be liable to disqualification.</p> <p>(x) Candidates are required to remain seated at their examination desk until they have signed out of the examination and the invigilator has collected their answer book.</p> <p>(xi) A Candidate may not communicate with, receive assistance from or copy from another Candidate.</p>	

No.	Regulation	Training Contract Route	Flexible Route
		<p>(xii) Candidates must abide by the instructions given by the examination officer or invigilator at all times throughout the examinations.</p> <p>(xiii) This Regulation 17(xiii) governs the holding of wireless communications or electronic storage devices (including, but not limited to, mobile phones, iPads, laptops, smartwatches, etc.):</p> <ul style="list-style-type: none"> <li>• This Regulation applies to all wireless and electronic storage devices, except for calculators, which are dealt with under Regulation 17(xiv) below</li> <li>• Candidates are not permitted to use any personal wireless or electronic storage devices during the examination,</li> <li>• Candidates are encouraged not to bring any devices coming under the scope of this Regulation to the exam hall.</li> <li>• Where such devices are brought to the examination hall, these MUST be completely powered off from the point of entry into the examination hall until you have returned your script, completed the sign – out process <u>and</u> left the examination hall. (“Flight mode” or other similar modes are not permitted: devices must be completely powered off.)</li> <li>• Devices must not, on any account, be held on the Candidate’s person or on the Candidate’s examination desk. Devices should be left with personal belongings.</li> <li>• Any device found in contravention of this Regulation may be confiscated and the related examination paper ruled as void.</li> </ul> <p>(xiv) This Regulation 17 (xiv) governs the use of calculators in the examination:</p> <ul style="list-style-type: none"> <li>• Candidates may use their own calculators in all papers.</li> <li>• The calculators which may be used by Candidates must be battery/solar operated, pocket-sized (approx. 3" x 6") noiseless and cordless. The use of programmable scientific calculators is not permitted.</li> <li>• The decision of the examination invigilator with regard to the acceptability of any particular model of calculator will be final.</li> <li>• Candidates using calculators should ensure that the steps which they have followed in reaching their solution to a particular question are shown clearly in their scripts.</li> <li>• The borrowing or sharing of calculators in the examination hall will not be permitted.</li> </ul>	

No.	Regulation	Training Contract Route	Flexible Route
		<i>NB: The Institute cannot accept any responsibility or liability for any loss or damage to any electronic or wireless devices in the examination hall.</i>	
18	Breaches of these Regulations	<p>Any breach of these Regulations will be reported to the Deputy Director of Education and relevant Examination Committee. Any Candidate found to be in breach of these Regulations may be liable to disqualification from the relevant examination.</p> <p>In addition, any Candidate in breach of these Regulations may be liable to disciplinary action under the provisions of the Institute’s Disciplinary Bye-Laws and Regulations.</p>	
19.	Submission of Representations (prior to result publication date)	<p>Candidates may make representations regarding extenuating circumstances affecting their performance e.g. medical condition or other personal circumstances. Normally, all such representations should be fully complete, original documentation must be submitted within 10 working days by post after the final day of the examination session concerned.</p> <p>Representations received by the due date will be given consideration in the adjudication of results.</p>	
20.	Publication of Results	<p>Candidates will receive formal notification of results on the date of result publication.</p> <p>Dates of result publications are listed on the Institute website.</p>	
21.	Information Scheme	<p>Candidates may apply for further information in any paper they have received a result of “fail”.</p> <p>The information scheme for the <b>CAP1, CAP2</b> and <b>FAE</b> examinations comprises two options as follows:</p> <p><u>Option 1 – Breakdown of Marks</u> A Student will be provided with his marks per paper broken down into marks per part, per section.</p> <p><u>Option 2 – Breakdown of Marks and Tutorial Report</u> A Student will receive a breakdown of his marks detailed above. A report providing a narrative commentary on the Student’s script will also be provided. This report is drafted by a member of an authoring team comprising both markers and educators.</p> <p>Tutorial reports are available through the student portal for all E-Assessment exams at all levels with the exception of Double Entry Bookkeeping (DEBK) and CAP1 Law for Accountants (ROI/NI) as these are auto marked.</p>	

No.	Regulation	Training Contract Route	Flexible Route
		Under the scheme, a Student whose result falls into the category of CREDIT or FAIL may apply for any of the options listed above.	
22.	Appeal Scheme	<p>A Candidate may appeal under the appeal scheme, the result of any examination paper in respect of which he has received a result of “fail”. The appeals eal scheme relates only to the examination papers and not to any Interim Assessment component. (For appeals relating to Interim Assessments, please see Regulation 30)</p> <p>An appeal may be lodged after the result publication date of the relevant examination results but must be received by the published closing date for lodging appeals. (Such closing date will be published clearly on the Institute’s website and will be at least 5 working days after the relevant result publication date)</p> <p>A Student lodging an appeal against a result must state the grounds for the appeal. No appeal may be made on the grounds of academic judgement.</p> <p>The permissible grounds for appeal are where a Candidate:</p> <ol style="list-style-type: none"> <li>I. contends that the Institute did not act in accordance with these Regulations or any other applicable Regulation or Bye-Law</li> <li>II. contends that an event, circumstance or irregularity in the conduct of the examination, was not considered by the relevant Examination Committee in its adjudication of his or her results</li> <li>III. is not satisfied with the clerical checking of his or her examination results</li> </ol> <p><b>Process for Appeals:</b></p> <p><u>Appeals submitted under Grounds I or II</u> These appeals will be considered directly by the Appeals Committee.</p> <p><u>Appeals submitted under Grounds III</u> A re-check on the clerical and data base processing of the Student’s marks will be carried out for the purpose of ascertaining whether any processing error has occurred in the compilation of the examination result. This is carried out by the executive. Where an error that impacts the outcome of the exam is discovered, the result will be updated and the Student, training firm (for Students under a training contract) and the relevant Examination Committee will be notified.</p> <p>Clerical re-checks are available through the student portal for all E-Assessment exams at all levels except for DEBK and CAP1 Law for Accountants (ROI/NI) as these are auto marked.</p>	

No.	Regulation	Training Contract Route	Flexible Route
		Under the scheme, a Student whose result falls into the category of CREDIT or FAIL may apply for any of the options listed above.	
23.	Prize Winners & Top Places	<p data-bbox="674 304 2092 440"><u>Prize Winners</u> Prizes are awarded only at the first examination session for each cycle (i.e.: Summer Session for CAP1, CAP2 and FAE) and only to Candidates on their first attempt, who have sat for the whole part of the examination. Details of the prizes available at each level are listed under Regulation 41.</p> <p data-bbox="674 555 2092 655"><u>Top Ten Places - Exam</u> Top Ten Places for each exam are listed only at the first examination session for each cycle, as outlined above. The first attempt restriction applicable to prize winners does not extend to the remaining places in the top ten.</p>	
24.	Incomplete Attempt	<p data-bbox="674 703 2092 839">CAP1 and CAP2 A Candidate, presenting for CAP1 or CAP2 papers, who does not sit for all examination papers which they were due to sit will retain any credits awarded in the sitting.</p> <p data-bbox="674 879 2092 1094">FAE A Candidate, presenting for FAE papers who does not sit for all examination papers which they were due to sit will be deemed to have failed the whole examination sitting unless, having received representation from a Candidate, The FAEC at its discretion may adjudicate otherwise. Details of the minimum number of papers required to be sat at each level are outlined in Regulation 39.</p>	
25.	Maximum period permitted from point of entry	<p data-bbox="674 1134 2092 1198">Students have from their date of registration with the Institute, 8 years to pass all examinations and complete their specified period of recognised experience for qualification.</p> <p data-bbox="674 1238 2092 1302">The 8 year period specified commences on the <u>earlier</u> of registration as a Student under contract and or a student on the Flexible Route and course enrolment.</p>	

No.	Regulation	Training Contract Route	Flexible Route
		<p>Students wishing to suspend their studies during the 8 year period should notify the Institute immediately, as Students who do not formally suspend their training contract and who re-enter at a later date will re-enter at the point of their exit. This is irrespective of their route of re-entry.</p> <p>Example A Student joins the Institute in September 2015 – 2023. The Student formally suspends his studies in September 2017 but re-joins in September 2018: This Student will have 6 years remaining from the later date of 2018 to 2024 to pass all remaining examinations and complete his specified period of recognised experience for qualification.</p>	
26.	Concessionary Attempt	<p>Where a Candidate is not successful in the examination and the maximum time allowed at the part concerned has elapsed, it is open to such Candidates to apply to the Deputy Director of Education for concessionary attempts at the part concerned. The grounds on which any applications are considered are set by the relevant Examination Committee.</p> <p>In all circumstances this discretion is exercised based on the policy set, and delegated where relevant, by the PEC/FAEC.</p> <p>Where a Candidate has exhausted the 8 year time limit (as per Regulation 25), concessionary attempts will be considered and ruled on by the Director of Education &amp; Training and advised to the Education, Training and Lifelong Learning Board.</p>	
27	Modular Approach (CAP1 and CAP2)	<p>Students may opt to sit their examination modularly through one of the following options:</p> <ul style="list-style-type: none"> <li>• Bridge CAP1 and CAP2 (See Regulation 43).</li> </ul> <p>Or</p> <ul style="list-style-type: none"> <li>• Split their current part in to two modules, sitting the Course and Examinations over two Academic Cycles. (See Regulation 44).</li> <li>• Sit the whole course but split their examinations and assessments modularly over the summer and autumn sittings. (See Regulation 44).</li> </ul>	
28.	<p>Electronic Assessment (E-Assessment)</p> <p>Main Exam Guidelines</p>	<p><b>Guidelines for Law for Accountants</b></p> <p><b>Electronic-Assessment (E-Assessment)</b></p> <p>(1) A competency level (i.e.: pass mark) in Law for Accountants is set at 50%.</p>	

No.	Regulation	Training Contract Route	Flexible Route
		<p>(2) A pass mark in the Law for Accountants paper is a <u>prerequisite</u> for eligibility to sit the remaining subjects at CAP1. Students required to sit the Law for Accountants E-Assessment and fail to obtain the pass mark within the designated exam window relevant to the sitting, <u>will not be eligible</u> to sit any subject at CAP1 until it is obtained.</p> <p>(3) Students may attempt the Law for Accountants E-Assessment as often as it is necessary in order to achieve the pass mark before their 1<sup>st</sup> attempt at CAP1, subject to payment of the agreed fee for each sitting.</p>	
29.	Interim Assessment - Guidelines	<p>There may be an Interim Assessment component in certain papers at all levels. Students who are exempt from any paper will also be exempt from any associated Interim Assessment component.</p> <p><b>Guidelines for all Interim Assessments except Double Entry Bookkeeping (DEBK)</b></p> <p>(1) Ahead of each examination sitting, Candidates will be allowed to sit the Interim Assessment component of a subject on one occasion only. Candidates are required to sit the <u>main sitting</u> of each Interim Assessment unless specifically notified otherwise.</p> <p>(2) The result achieved for the Interim Assessment will be notified to the Candidate (and sponsoring firm where appropriate), and will be the result the Candidate carries forward to the examination.</p> <p>(3) If a Candidate subsequently fails a particular subject in the examination, the Candidate will have the option to either carry his Interim Assessment mark to his repeat sitting of the subject; or re-sit the Interim Assessment component prior to his next sitting.</p> <p><b>Note:</b> If a Candidate re-sits the Interim Assessment component, he forfeits his result in the original sitting and must carry his new mark into the repeat examination.</p> <p>(4) If a Candidate chooses not to sit the Interim Assessment component of a subject, he carries NIL into the examination, and will be required to achieve the pass result solely from the examination component (as will be reweighted to reflect the Interim Assessment component).</p> <p>(5) Genuine cases of difficulty will be dealt with on a case by case basis.</p> <p><b>Guidelines for DEBK Interim Assessment</b></p>	

No.	Regulation	Training Contract Route	Flexible Route
		<p>(4) A competency level (i.e.: pass mark) in DEBK is set at 12 out of 20.</p> <p>(5) A pass mark in DEBK is a precondition of eligibility for sitting CAP1. Students who are required to sit Financial Accounting and who do not obtain this pass mark <u>will not be eligible</u> to sit any subject at CAP1 until it is obtained.</p> <p>(6) Candidates may attempt the DEBK assessment as often as it is necessary in order to achieve the pass mark before their 1<sup>st</sup> attempt at CAP1, subject to payment of the agreed fee for each sitting.</p> <p>(7) Candidates who obtain the pass mark in the DEBK assessment on the 1<sup>st</sup> sitting take this raw mark forward to the examination.</p> <p>(8) Candidates who obtain a mark in excess of the pass mark in the DEBK assessment at a sitting subsequent to the 1<sup>st</sup> sitting will have their mark limited to the pass (competency) mark (i.e. 12/20). This mark will be carried forward to the main examination.</p>	
30.	Interim Assessment - Appeals	<p><b>All Subjects other than CAP1 Financial Accounting (DEBK)</b></p> <p>(1) There is no provision to appeal an Interim Assessment mark awarded. The Interim Assessment mark will remain provisional until the relevant final main examination result is adjudicated and published.</p> <p>(2) Complaints regarding environmental conditions must be lodged with the Examinations Department within 1 week of the assessment date. If the complaint is deemed valid, an opportunity to re-sit will be given.</p> <p>(3) Students who fail to present for the main sitting but who produce a valid medical certificate within one week of the assessment date, will be afforded an opportunity to sit on an alternate date. All <u>other</u> applications to re-sit should be based on significant extenuating circumstances and will be judged on a case by case basis. The application may be declined if the basis for the application is deemed insufficient.</p> <p><b>DEBK</b></p> <p>(1) The result is computer calculated, so no appeal on the mark will be considered.</p> <p>(2) Complaints regarding environmental conditions may be lodged with the Examinations Department within 1 week of attempt. If valid, an opportunity for a free re-sit will be given and marks attained will be treated as a first</p>	

No.	Regulation	Training Contract Route	Flexible Route
		attempt where appropriate. The validity of these claims will be assessed by reviewing the security footage from the relevant centre and any other necessary steps.	
31.	Minimum experience requirement prior to sitting FAE	Students may not sit the FAE more than 15 months ahead of the expiry date of their Training Contract unless they have sat for and passed the CAP2 examinations. Any representations made by firms regarding this rule will be considered on a case by case basis.	Flexible Route Students registering in or after 2011 without 4 years' experience at the time of joining must obtain a minimum of one year's relevant experience, verified prior to enrolling on the FAE.

**Regulations applicable for each Examination Part and relevant to both entry routes**

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
32.	Change of Examination Centres	Where applicable, Candidates may change their examination centre up to 4 weeks ahead of the examination but not later.		
33.	Reference Material	<p>All examinations at CAP1 are closed book.</p> <p>Reference material may be supplied with some exam papers. Where this is relevant, it will be outlined in the Competency Statement.</p>	<p>CAP 2 examinations comprise a mix of open and closed book examinations. Candidates must be guided by the Competency Statement which is relevant to the examination session.</p> <p>Closed Book: Candidates are not permitted to bring any reference material into the exam.</p> <p>Limited Open Book: Candidates are only permitted to utilise the reference material explicitly outlined in the Competency Statement.</p>	FAE is operated on an "open book" basis. Candidates are allowed to make use of the reference material of their choice.

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
			<p>Open Book: Candidates are allowed to make use of paper textbooks and written or typed notes only as reference material.</p> <p>Reference material may be supplied with some exam papers. Where this is relevant, it will be outlined in the Competency Statement.</p>	
34.	Examination Papers	<p>Paper 1 Law for Accountants (E-Assessment)</p> <p>Paper 2 Finance</p> <p>Paper 3 Management Accounting</p> <p>Paper 4 Financial Accounting</p> <p>Paper 5 Taxation I (ROI) &amp; (NI)</p> <p>All papers in CAP1 carry 100 marks.</p>	<p>Paper 1 Audit &amp; Assurance</p> <p>Paper 2 Strategic Finance &amp; Management Accounting (SFMA)</p> <p>Paper 3 Financial Reporting</p> <p>Paper 4 Taxation II (ROI) &amp; (NI)</p> <p>All papers in CAP2 carry 100 marks.</p>	<p>Paper 1: FAE Core Comprehensive</p> <ul style="list-style-type: none"> <li>Paper 1 (FAE Core): This examination is a multi-discipline examination comprising of a number of modules as outlined annually in the Competency Statement.</li> </ul> <p>Paper 2: FAE Elective</p> <ul style="list-style-type: none"> <li>Paper 2 (FAE Elective): This examination is one of a number of available electives as outlined annually in the Competency Statement.</li> </ul> <p>All papers in FAE carry 100 marks.</p>
35.	Interim Assessment Papers	Some papers may include an Interim Assessment. Details relating to the weighting and focus of such assessments are contained in the Competency Statement for each part, issued annually and approved by the relevant Examination Committee. Such assessment will not exceed 25% of the available credit for the paper.		
36	Length of examinations	CAP1 In Papers 2, 3, 4 & 5 the examination time will be 3 hours per paper.	CAP2 20 minutes reading time <u>has been incorporated</u> in the overall examination time of 3 hours and 50 minutes per paper at CAP2.	FAE 30 minutes reading time <u>has been incorporated</u> in the overall examination time of 4 hours and 30 minutes per FAE paper.

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
		In Paper 1 E-Assessment the examination time will be 1 ½ hours.		
37.	Number of Attempts	<p>Subject to the maximum time period permitted from point of entry detailed in Regulation 25, Students may make a maximum of 6 attempts over 3 consecutive Academic Cycles at CAP1. The 1<sup>st</sup> sitting will normally be made at the summer session in Year 1, following completion of the education course.</p> <p>Students sitting the Law for Accountants (E-Assessment) will have an unlimited number of attempts to pass this assessment to be eligible to sit the main exams at CAP1. However, students must take all of these attempts within the permitted 3 years allowable for CAP1.</p> <p>Students may sit their examinations over the summer and/or autumn sittings.</p>	<p>Subject to the maximum time period permitted from point of entry detailed in Regulation 25, Students may make a maximum of 6 attempts over 3 consecutive Academic Cycles at CAP2. The 1<sup>st</sup> sitting will normally be made at the summer session in Year 1, following completion of the education course.</p> <p>Students may sit their examinations over the summer and/or autumn sittings.</p>	<p>Subject to the maximum time period permitted from point of entry detailed in Regulation 25, Students may make a maximum of 3 attempts over 3 consecutive Academic Cycles at FAE.</p> <p>Students may sit their examinations over the main and/or resit sittings. It is mandatory for students to attempt the <u>main exam sitting as their first attempt</u> at FAE. Students cannot present for the re-sit sitting as their first attempt at FAE. Only in exceptional circumstances will any exception to this rule be considered. This would be considered on a case by case basis by the FAEC, provided there was also documented firm support.</p> <p>Should a student not present for neither the main nor the re-sit sitting in an academic cycle they are deemed to have forfeited one attempt.</p>
38.	Examination Enrolment	Students NOT exempt from Financial Accounting and or Law for Accountants at CAP1 must sit and pass the DEBK assessment and or Law E- Assessment before	A Student may not enrol on CAP2 unless he has passed or been fully exempted from a minimum of 3 papers at CAP1. Such Candidates may enrol on Module 1 of CAP2 as	A Student may not enrol on FAE unless he has passed and/or been fully exempted from CAP1 & CAP2.

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
		they will be eligible to sit the CAP1 examinations.	a “bridging Student”. (See Regulation 43.)  A Candidate may not enrol on the whole part of CAP2 unless he has passed and/or been exempted from CAP1.	
39.	Minimum number of papers at each examination attempt (and deferrals)	At CAP1, Students must enrol for a minimum of subjects  This minimum is the lesser of: <ul style="list-style-type: none"> <li>• The total number of papers outstanding</li> </ul> OR <ul style="list-style-type: none"> <li>• 2 subjects</li> </ul> If a Student has only 1.5 papers outstanding, he may enrol on these outstanding subjects and sit Module 1 of CAP2 as a bridging Student. (See Regulation 43).  Where a Candidate is not in a position to sit for all papers enrolled, he should contact the examinations department as soon as possible in order to defer the relevant exam. Deferrals may be subject to a fee.	At CAP2, Students must enrol for a minimum of subjects.  This minimum is the lesser of: <ul style="list-style-type: none"> <li>• The total number of papers outstanding</li> </ul> OR <ul style="list-style-type: none"> <li>• 2 subjects</li> </ul> Where a Candidate is not in a position to sit for all papers enrolled, he should contact the examinations department as soon as possible in order to defer the relevant exam. Deferrals may be subject to a fee.	On his first attempt a Candidate must sit the whole part (i.e. FAE Core paper plus FAE Elective paper).  Where a Candidate has been awarded a fail in one or more papers, he must present for all of the outstanding papers on the next occasion on which he sits. He is not allowed to present for selected outstanding papers only.  Please see Regulation 24 in relation to incomplete attempts.
40.	Adjudication of Examination Results	(i) A Candidate can achieve a pass in the CAP1/CAP2 examination within the permitted number of attempts either: <ul style="list-style-type: none"> <li>• by passing the whole part at a single sitting; or</li> </ul>		(i) A Candidate can achieve a pass in the FAE within the permitted number of attempts either:

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
		<ul style="list-style-type: none"> <li>• by accumulating credits in each paper.</li> </ul> <p>(ii) Candidates are required to pass each subject independently.</p> <p>(iii) In order to pass each subject, the Candidate must achieve a minimum of 50% or better (based on amalgamation of any applicable Interim Assessment component and the results of the examination paper).</p> <p>(iv) Independent passes in each subject are referred to as credits. Where a Candidate obtains a credit in every subject in the combination of subjects sat, his result will be adjudicated as a pass in the part overall.</p> <p>(v) PEC reserves the right to withhold the award of a credit where it is not satisfied that a reasonable attempt has been made at all of the papers for which a Candidate was required to present.</p>		<ul style="list-style-type: none"> <li>• by passing the whole part at a single sitting; or</li> <li>• by accumulating credits in both FAE Core and FAE Elective.</li> </ul> <p>(ii) To pass the whole part, a Candidate is required to obtain a pass in FAE Core and a pass in one of the FAE Elective papers.</p> <p>(iii) Candidates are required to pass each paper independently.</p> <p>(iv) In order to pass each subject, the Candidate must achieve a minimum of 50% or better (based on amalgamation of any applicable Interim Assessment component and the results of the examination paper).</p> <p>(v) A Candidate may only sit one FAE Elective paper in any examination sitting. Where a Candidate is unsuccessful in a particular Elective paper, he may opt to sit a different elective paper on a repeat sitting. However, in order to do so, the Student must enrol on a Chartered Accountants Ireland approved education course in the new Elective paper.</p>

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
	Adjudication of Examination Results (Cont'd.)			<p>(vi) A Candidate may make a total maximum of 3 attempts over 3 consecutive academic cycles at FAE.</p> <p>(vii) Where a Candidate receives a pass in either FAE Core or FAE Elective, but does not pass the whole part, the FAEC will award a "credit" in the successful paper. A Candidate is not required to re-sit any papers in which a credit has been obtained.</p> <p>(viii) The FAEC reserves the right to withhold the award of a credit where it is not satisfied that a reasonable attempt has been made at all of the papers for which a Candidate was required to present.</p> <p>(ix) Credits will be awarded only in respect of an entire paper.</p>
41.	Prizes	<p>A prize is awarded to the Candidate obtaining 1st place in the CAP1 Examination – the Arthur H Muir Memorial prize.</p> <p>Highest placed Candidate sitting Law in the CAP1 Examination in the Republic of Ireland – The Irish Society of Insolvency Practitioners Prize. The</p>	<p>Prizes are awarded to the following places:</p> <p>1st – Ulster Society Diamond Jubilee 2nd – Samuel Smyth Memorial 3rd – W.E. Crawford Memorial</p> <p>The Candidate with the highest mark in Taxation (ROI) – The F.N. Kelly Memorial Prize</p>	<p>Prizes are awarded to the following places:</p> <p>1st – Ulster Society Diamond Jubilee 2nd – Incorporated Society Jubilee 3rd – Harold F. Bell Memorial 4th – John Mackie Memorial</p> <p>Highest placed Candidate sitting in Northern Ireland – The Danske Bank Prize.</p> <p>Highest placed Candidate from the Flexible Route – Ben Lynch Memorial Prize</p>

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
				<p><u>Gold Medal</u> Awarded where the Candidate gaining 1<sup>st</sup> place in the FAE achieves a predetermined overall standard of excellence.</p>
42.	Compilation of Result	<p>The final result in each paper is compiled based on the amalgamation of the result from the final paper with any applicable Interim Assessment result (in accordance with Regulation 29).</p> <p>The weighting for each part will be applied in accordance with the weightings prescribed in the relevant Competency Statement for that Academic Cycle.</p> <p>For example: if Subject X has an Interim Assessment element worth 15%, then the final result will be (Percentage score from Final Paper x 85%) + (Percentage score from Interim Assessment x15%)</p>		
43.	Modular Arrangements – Students bridging CAP1 and CAP2	<p>Students who hold exemptions or credits in at least 3 papers may, at the start of the Academic Cycle, elect to sit their examinations as follows:</p> <p>CAP1 – Outstanding paper (s) at CAP1 CAP2 – Module 1: Auditing &amp; Assurance and Taxation II</p> <p>Any Student who passes Module 1 of CAP2 before successfully passing all outstanding subjects at CAP1 cannot progress to Module 2 of CAP2 until all of the CAP1 is passed in its entirety.</p> <p>NB: Students who choose to sit their exams modularly under this Regulation are still subject to the overall timing outlined in Regulation 37 (i.e.: 3 consecutive academic cycles to complete CAP1 and/or CAP2)</p>		
44.	Modular Arrangements other than those provided for in Regulation39	<p>Students must enrol for a minimum of the lesser of:</p> <ul style="list-style-type: none"> <li>• 2 subjects; or</li> <li>• All remaining subjects on the course.</li> </ul>	<p>At CAP2, Students must enrol for a minimum of the lesser of:</p> <ul style="list-style-type: none"> <li>• 2 subjects; or</li> <li>• All remaining subjects on the course</li> </ul>	Not Applicable

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
		<p>NB: Students who choose to sit their exams modularly under this Regulation are still subject to the overall timing outlined in Regulation 37 (i.e.: 3 consecutive Academic Cycles to complete CAP1).</p>	<p>Students may then choose to either:</p> <ul style="list-style-type: none"> <li>- Split their exams modularly over summer and autumn exam sessions OR</li> <li>- Split their exams modularly over two consecutive years</li> </ul> <p>NB: Students who choose to sit their exams modularly under this Regulation are still subject to the overall timing outlined in Regulation 37 (i.e.: 3 consecutive Academic Cycles to complete CAP2).</p>	
45.	Sitting examinations outside of Regulation detailed in Regulation 8.	<p>External Candidates</p> <p>A person is eligible to sit as an external Candidate when either:</p> <ul style="list-style-type: none"> <li>(i) in the graduating year of their undergraduate programme, or</li> <li>(ii) at the examination sessions immediately preceding entry into a Training Contract or through the Flexible Route having cleared eligibility to become a prospective Student; or</li> </ul>	Not Applicable	<p>Post Qualification</p> <p>Candidates may avail of the option (post qualification) to complete any additional FAE Elective subject as part of their Continuing Professional Development (CPD).</p> <p>Completion of the Advanced Auditing &amp; Assurance elective is one of the pre-requisites to meet the educational requirement for the Audit Qualification.</p> <p>Candidates may sit any Elective a maximum of 3 times over 3 consecutive Academic Cycles.</p> <p>All electives will be available post-FAE, as CPD.</p>

No.	Regulation	CA Proficiency 1 (CAP1)	CA Proficiency 2 (CAP2)	Final Admitting Exam (FAE)
		(iii) on production of a letter of offer from an accredited Masters' Programme.		