

## Exam Department FAQs

**Q: I am a First Year Student. How do I pass in order to go on to Second Year?**

A: You must achieve a pass in at least 3 subjects in First Year, including **both** Financial Accounting I and Taxation I. The pass mark is 50% for all subjects, however compensation rules apply as follows:

If you attempt two or more exams in one Session (e.g. May), then you will pass if you achieve an average mark of 50% and:

- You have a mark of 50% or more in both Taxation I and Financial Accounting I (if you attempted them)
- You have a mark of at least 40% or more in Business Management and Law & Ethics (if you attempted them).

So, for example, if you attempt all 4 exams in May, then you have to get a combined total of 200 marks (4 exams x 50 marks each = 200). As long as you have the minimums listed above, you will get an overall pass.

If you don't have the above minimums, then you will receive a pass in any subject where you scored at least 50%.

**Q: What happens if don't get 50% or more in either Financial Accounting I or Taxation I?**

You will have to re-sit the exam(s) and you cannot go on into Second Year until you pass both these subjects.

**Q: Do I have to pass all my First Year subjects?**

A: Yes, you will have to pass all 4 First Year subject in order to complete the course. However we allow you to start your Second Year subjects if you fulfil the conditions above.

**Q: I am a Second Year student. How do I pass and complete my studies?**

A: To complete your studies you must pass all subjects in First Year and Second Year. To pass second year, you must:

- Achieve at least 50% in both Financial Accounting II and Taxation II
- Achieve at least 70% in Integrated Accounting Systems (IAS)
- Achieve at least 40% in any other 2<sup>nd</sup> year subject that you sit

If you sit two or more exams in one Session (e.g. May) then you must get an average mark\* of 50% and as long as you have the minimum scores shown above, you will pass. If you don't reach the minimum scores then you will be awarded a pass for any subject where you achieve 50% or more (except IAS, where you must get 70% or more)

\*To work out your average, we will “weight” your IAS mark. See next question for more detail.

**Q: My IAS mark has a “Weighted mark”. What does this mean?**

Because the pass mark for IAS is 70%, we have to weight this when calculating your average mark (or total mark). This means that we make 70% equal to 50% (which is the Pass mark for every other subject).

However you will still get full credit for your IAS mark and this mark will be on your Transcript of Results. We will use the weighted mark to work out your total mark and determine if you have achieved a Pass, Credit Pass or Distinction.

**Q: I sat 4 subjects for my exams, what is a credit pass and distinction?**

A “Credit Pass” is a total combined mark of 230\*, but you must have at least 50% in Financial Accounting and Taxation, and at least 70% for Integrated Accounting Systems (for Second Year students). You must achieve this standard at your first attempt, unless you have been granted an exception due to Special Circumstances.

A “Distinction” is a total combined mark of 250\*, but again you must have at least 50% in Financial Accounting and Taxation, and at least 70% in Integrated Accounting Systems (for Second Year students). Again you must achieve this standard at your first attempt, unless you have been granted an exception due to Special Circumstances.

\*Second Year students please note: To work out your combined total, we will ‘weight’ your mark for Integrated Accounting Systems (IAS) by multiplying it by 0.714

This means, for example, that 70% in IAS = 50 marks towards the combined total.

**Q: My results say “Subject Pass”. What does this mean?**

A “Subject Pass” means that you have not yet passed all the subjects at the relevant level (i.e. either First Year or Second Year), but you did get a pass in at least one subject.

For example you may have failed one subject and passed three. Or you may have only attempted two subjects and passed them both, but still have two more to do.

You can only get a “Pass” once you have successfully completed all the subjects required.

**Q: What is a “Pass by Compensation”?**

This means that you achieved less than 50% in a subject, but were awarded a pass overall because you fulfilled the conditions (See “How do I pass..?” above).

Please note that some other Professional bodies will not recognise a Pass by Compensation for exemption purposes. You can repeat the subject if you wish to get a

clear pass (i.e. 50% or higher, or 70% in IAS), however your overall result of Pass will not change.

**Q: What are the closing dates to apply for the 2010 examination sessions?**

A: The closing date for applications for the May 2010 exams is the 8<sup>th</sup> February 2010. The exams will run from Monday, May 17<sup>th</sup> 2010 to Friday May 21<sup>st</sup>, inclusive.

The closing date for the August 2010 exams is 16<sup>th</sup> July 2010. The exams will run from Monday 16<sup>th</sup> August 2010 to Friday 21<sup>st</sup> August, inclusive.

**NB** There will be NO allowances for late applications for the August session.

**Q: I have failed one of my exams. Does this mean I have to repeat everything?**

No. You must repeat any exam that you have failed, but you do not have to repeat an exam once you have achieved a pass.

**Q: I have passed all my exams, but feel the mark awarded for a particular subject is incorrect. Can I appeal my result?**

A: No. Only students who have failed an exam can appeal their result.

**Q: What are the appeals closing dates?**

A: You MUST have your application, and appropriate fee, received by us NO LATER than 5 WORKING DAYS after the results have been published on our website. See [www.AccountingTechniciansIreland.ie](http://www.AccountingTechniciansIreland.ie) for full details.

**Q: How do I gain access to my examination results?**

A: On the date of the publication of results, you can log on to [www.AccountingTechniciansIreland.ie](http://www.AccountingTechniciansIreland.ie) to access your results. You will require your Student Registration number, your date of birth in the form of DD/MM/YYYY and you will need your examination number allocated to you for that session.

**Q: I was absent from the exams; can I carry forward my fees?**

A: The criteria for carrying forward your fees is that you must have been absent from ALL of the exams for which you were registered and you must provide us with evidence of extenuating circumstances (e.g. a medical certificate).

If you attend any of the exams that you registered for, then you cannot carry-forward your fee.

**Q: I have applied to sit exams but I have not received any notification of my exam venue or my exam number.**

A: The examinations department issues Exam Notification letters 2 weeks prior to the beginning of the session. This letter will confirm the examination venue (including

the address), your personal examination number, the subjects you are registered to sit, and what it is you are required to present at the venue (photo identification, your exam notification letter etc).

If you have lost your exam notification letter, contact the examinations department PRIOR to the commencement of exams, and your details will be confirmed over the phone.

**Q: I did not attend any exams that I registered for can I have a refund?**

A: No, unless you have a very exceptional case. You are permitted to carry-forward your exam fee for a period of 1 year from the original sitting.

**Q: When will the examination papers be available online?**

A: Examination papers are not available until after ALL results have been published for the full year. Generally they are available from mid October, at [www.AccountingTechniciansIreland.ie](http://www.AccountingTechniciansIreland.ie), with questions and solutions.

**Q: Who can I contact in the examinations department?**

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