Guide to Further Study
Exemptions offered by other awarding bodies
Introduction

This guide lists the various exemptions that are available to those who have successfully completed all Accounting Technicians Ireland examinations. The information given is based on information available to us at the end of May 2013.

If you are seeking to avail of these concessions, you should make direct contact with the professional bodies and educational institutes concerned. They will provide you with further information and details of relevant courses.

If you are interested in pursuing further study with a professional body that is not listed here, do not hesitate to contact us directly.

In some cases, exemptions from further study are only granted on the basis of having obtained a Merit Pass in particular subjects, or on the basis of an overall Merit Pass or Distinction. If you receive a pass mark in a particular subject and require a Merit Pass, you may re-sit that subject (or subjects) to obtain the higher grade, however this will not change your overall award.

If you require an overall Merit Pass or Distinction at 1st Year, you will need to sit all four 1st Year examinations – including any subjects that you may have been granted an exemption from – in one session and achieve the appropriate standard on your first attempt.

Similarly, if you require an overall Merit Pass or Distinction at 2nd Year, you will need to sit all four 2nd Year examinations in one session and achieve the appropriate standard on your first attempt.

Finally, please note that exemptions are only valid when they have been confirmed in writing by the relevant examining body.
Chartered Accountants Ireland

Students achieving a clear pass mark of at least 50% in all examinations will receive the following exemptions from the CA Proficiency 1 examinations:

- Financial Accounting
- Taxation
- Law for Accountants

Institute of Certified Public Accountants in Ireland (CPA Ireland)

Students who achieve a clear pass of at least 50% in all Second Year examinations will receive the following exemptions from CPA:

- Formation 1 – All Subjects
- Formation 2 – Financial Accounting
- Formation 2 – Taxation

Exemptions will be granted whether students have re-sat or split exams over a number of sessions.

Association of Chartered Certified Accountants (ACCA)

Students will receive the following exemptions on successful completion of all 8 First and Second Year exams:

- Paper F1 (Accountant in Business) – Based on a Merit Pass in Business Management
- Paper F2 (Management Accounting) – Based on a Merit Pass in Management Accounting
- Paper F3 (Financial Accounting) – Based on a Merit Pass in both Financial Accounting and Advanced Financial Accounting

Please note that you must provide an Official Transcript of Results when applying to ACCA for exemptions, a credit certificate will not suffice.

Chartered Institute of Management Accountants (CIMA)

Students who achieve a clear pass of at least 50% in all examinations will gain exemption from the following papers:

- Paper C1: Fundamentals of Management Accounting
- Paper C3: Fundamentals of Business Mathematics
- Paper C4: Fundamentals of Business Economics
- Paper C5: Fundamentals of Ethics, Corporate Governance and Business Law
Honours Bachelor of Business – Financial Services & Investment Analysis

Qualified Members may apply to pursue this degree programme either part-time or full-time basis and will be accepted into the Second Year of this qualification.

**Named Award:** Bachelor of Business (Honours) - NQF Level 8  
**Programme Code:** TA 124  
**Duration:** 4 years  
**Commences:** Annually in September

Ordinary Business Degree in Accounting

This is a three year course and Qualified Members of Accounting Technicians Ireland are accepted into Year 3 of the full-time or part-time programme.

**Named Award:** Bachelor of Business - NQF Level 7  
**Programme Code:** TA_BACCT_D  
**Duration:** 1 year  
**Commences:** Annually in September

Honours Business Degree in Accounting

This is a four year course and Qualified Members of Accounting Technicians Ireland are accepted into Year 3 of the full-time or part-time programme.

**Named Award:** Bachelor of Business (Honours) - NFQ Level 8  
**Programme Code:** TA_BACCT_B  
**Duration:** 1 year  
**Timetable:** Mondays, Tuesdays & Thursdays (6-10pm)  
**Commences:** Annually in September

Further information on any of the above degree programmes can be found at:  
[http://www.it-tallaght.ie/PartTimeCourses/AccountancyProfessionalStudies/](http://www.it-tallaght.ie/PartTimeCourses/AccountancyProfessionalStudies/)

Athlone Institute of Technology

Holders of the Accounting Technicians Ireland qualification are eligible to join the second year of the three-year honours Bachelor of Arts (Honours) in Accounting programme at AIT.
Association of Tax Technicians

Qualified members who followed the Northern Ireland route (i.e. Taxation NI, Advanced Taxation NI and Law & Ethics NI) will be exempted from Paper 2 (Business Taxation & Accounting Principles) once they successfully completed all exams with a mark of at least 50%.

Institute of Incorporated Public Accountants (IIPA)

Students who achieve a clear pass of at least 50% in all examinations will gain exemption from all of the Professional 1 modules:

- 1: Accounting Framework
- 2: Economies
- 3: Company/Business Law
- 4: Taxation
- 5: Management Accounting
- 6: Business Information Systems