

Examination Rules & Regulations

Governing the 2009 Assessments and Examinations

(These Regulations apply to all students who registered for the Academic Year 2007-2008, or previously. Any student who registered for the 2008-2009 Academic Year, or subsequently, is governed by the new Examination Rules & Regulations)

June 2009



Notes

- 1) Following a change to the course structure in 2008, a series of Transition Arrangements are in place for all students who registered for the 2007-2008 Academic Year, or previously. Details of these arrangements are also available on www.AccountingTechniciansIreland.ie/Examinations
- 2) Accounting Technicians Ireland was formerly known as The Institute of Accounting Technicians in Ireland, or IATI. These Regulations have been amended purely to reflect this change and all students who registered with IATI for the 2007-2008 Academic Year (or previously) are bound by these Regulations.
- 3) Throughout this document, the terms 'we', 'us' or 'our' is taken to mean Accounting Technicians Ireland.

RULES/REGULATIONS

Taking your Accounting Technicians Ireland exams is the first step towards a professional qualification therefore you are expected to act in a professional manner when taking your exams.

- You are required to comply in all respects with any instructions issued by the Exam Supervisors/Invigilators before and during an exam.
- You may not attempt to deceive the Invigilator by giving false or misleading information.
- You are not allowed to take to your exam desk, or use or possess while at that desk, text books, notes or other materials except those authorised by the Invigilator (i.e. Company Law).
- You may not assist, attempt to assist, obtain or attempt to obtain assistance by improper means from any other person during your exams.
- You are required to adhere at all times to the 'Examination Rules and Regulations' which is available to download from www.AccountingTechniciansIreland.ie
- You are required to comply with the Exam Supervisor's/Invigilator's ruling. The Invigilator/Supervisor is empowered to discontinue your exam if you are suspected of misconduct and to escort you from the exam hall.
- You may not engage in any other unprofessional conduct designed to assist you in your attempt.
- You are required to remain silent during the examination.
- You are not permitted to remove either your script booklet or any writing material from the exam hall. All exam scripts remain the property of the Accounting Technicians Ireland.
- You are required to remain in the exam hall until one hour has elapsed. You may not leave the exam hall during the last ½ hour of the examination. You may not leave the hall without permission of the Supervisor/Invigilator.

- A candidate who having attended at the examination hall for all or part of the examination, decides that s/he does not wish to submit any examination answers must inform the invigilator as to the reasons why. The candidate will nonetheless be required to submit a completed script cover and attendance slip.

GUIDELINES

BEFORE THE EXAMINATION

- Firstly candidates who are fully registered with Accounting Technicians Ireland, who have paid their annual subscription for the current year and have received their letter of notification for their exams and the information therein is correct are eligible to sit Accounting Technicians Ireland exams.
- Any candidate with a significant medical condition which may affect his/her own performance, or that of other candidates in the examination hall, is invited to alert us in advance of the examination.
- You may only sit the paper(s) chosen by you on your application and shown on your letter of notification.
- You may only sit at the examination centre shown on your letter of notification.
- You should retain your letter of notification and take it with you to the examination centre where:
 - It will ensure your entry to the examination.
 - It will be used to verify your identity during the examination.
- In addition to this letter of notification, you should also take some form of identification e.g. Accounting Technicians Ireland student card.
- In the absence of either of the above please take another official means of photograph identity, such as passport, driving licence, national identity card, to the examination centre.
- Please pay close attention to the Invigilator's announcement at the beginning of each examination. This would include important information relating to safety within the examination hall. Please also ensure that you know where the fire exits are.
- Each desk in the examination hall is numbered with the students exam number, please ensure that you are sitting at the correct desk by referring to the desk number shown on your letter of notification as by not doing so may result in your script being rendered invalid.
- Please ensure that you arrive on time for your examination(s) (we recommend at least 15 minutes before the start of each exam) as you will not be given time if you are late.
- The Invigilator will not allow you to enter the examination hall after the first hour of the examination.
- You are not permitted to leave the hall permanently until the end of the session.
- If you are required to leave the hall for a short period at any time, you will be escorted by an Invigilator.

- Candidates are required to enter carefully on the Answer Scripts the sections particulars required. If candidates require anything during the examination they should call the attention of the Invigilator by raising a hand. Under no circumstances should a candidate leave their place unless directed by an Invigilator.
- You may take to your desk:
 - Rulers, pens, and an eraser or correction fluid
 - A noiseless, cordless pocket calculator without a printout or graphic/word display facility in any language.
 - Students are permitted to use English to English Oxford paperback thesaurus or the Collins thesaurus A to Z only.
- Mobile phones or pagers should be switched off at all times in the examination hall and are NOT permitted to be taken to your desk under any circumstances.
- Please leave all bags and briefcases at a point indicated by the Invigilator. This includes mobile phones and pagers. Accounting Technicians Ireland cannot accept responsibility for the theft or loss or damage to any items left in the examination hall, therefore you are advised not to bring items of value to the centre.
- Before the examination begins please fill in your attendance slip and details on the front of your script cover (please note your name should not appear on your script cover).
 - Your examination number
 - Your examination centre/hall
 - Your examination paper name
 - Session you are sitting
 - Level you are sitting (e.g. Foundation/Admission or 1st Year/2nd Year)
 - (At the end of the examination) please also indicate the question numbers which you have attempted during the examination.
- Please ensure that you include these details on any continuation sheet which may be given to you during the examination, and note that no extra time is allowed for this at the conclusion of the examination.
- Please ensure you write on one side of the writing paper only.
- Please ensure your answers are written in ink, black or blue biro.
- Please ensure the answers to each question is commenced on a separate sheet, where a questions consists of two or more parts this instruction does not apply.
- Please ensure each sheet bears the question number and exam number.
- Please ensure that you have been given the correct examination paper.
- Please do not smoke in the examination hall.
- We do not implement a dress code for its examinations. However, please dress for examination(s) in a manner which will not cause offence to your fellow candidates.

- Before, during and after your examination(s), please do not behave in a manner which may distract your fellow candidates. Inappropriate behaviour will be reported to Accounting Technicians Ireland by the Invigilator.
- It is in your direct interest to show your rough workings to each question, in the script. This will help the marker accurately assess your performance in the examination.
- Please stop writing as soon as the Invigilator ends the examination. Please do not leave your desk until the Invigilator permits you to do so.

AFTER THE EXAMINATION

- Please leave your completed script booklet on your desk at the conclusion of the examination for collection by the Invigilator. No answer scripts, or part of answer scripts, or stationery whether used or unused should be removed from the examination hall.
- No candidate shall aid or attempt to aid other candidates, or obtain or attempt to obtain assistance from other candidates, or communicate in any way with other candidates in the examination hall.
- Your examination results will be sent to you approximately 7 weeks after your examination. The date for despatch of results is given on your letter of notification.
- The pass list is published on our website www.AccountingTechniciansIreland.ie following the examination session.
- Your worked examination script(s) remain the property of Accounting Technicians Ireland and will not be returned to you.

BREACH OF EXAMINATION REGULATIONS

1. Cheating means an attempt to benefit oneself, or another, by deceit or fraud or other breach of the examination regulations. Such breaches include impersonation and plagiarism. As regard plagiarism a significant amount of unacknowledged copying shall be deemed to constitute prima facie evidence of deliberation.
2. If any candidate is adjudged by the Examination Board to have violated any of the regulations of the examinations, or in any other way to have acted improperly, they will have power to deprive the candidate of their examination, or of any part thereof, and also to publish their name as having been deprived of their examination, either wholly or in part having violated the regulations of examination, and they will have power to exclude the candidate from the examination for a period not exceeding two years.
3. In cases of impersonation, the impersonator and the impersonated will be liable to permanent exclusion from Accounting Technicians Ireland.
4. Any candidate found violating these regulations will be liable to be requested to leave the Examination Hall by the Senior Invigilator and to have their case reported to the Examination Department.
5. Where the Invigilator suspects a candidate of cheating, the Senior Invigilator or at least one other Invigilator, will be informed to confirm their suspicions. The candidate will be warned that a report will be made to the Examination Officer and the Examination Board. Any unauthorised material will be removed from the candidate, who will be allowed to finish the examination. A written report will be made by the Invigilators to the Examination Officer.
6. A candidate who has been given a verbal warning by the Invigilator that a report will be made to Examination Officer will be informed in writing by the Examination Department, that the candidate may submit a written statement, before the matter is considered.
7. Each alleged case of cheating will be considered by the Examination Board.
8. An Examiner, who when marking examination scripts, suspects that cheating had taken place will consult the Examination Officer. If the Examination Officer considers that there is evidence that cheating has occurred, s/he will make a written report to the Examination Board and will warn the candidate that this report has been made. The Examination Officer will also inform the candidate in writing that s/he may submit a written statement to the Examination Board.
10. The corresponding reports will be considered by the Examination Board.

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11. Following the meeting of the Examination Board and if it is considered that there is not a case to answer, the matter will end there and the Examination Officer will so inform the candidate.
 12. If it is considered by the Examination Board that cheating has occurred, they will determine an appropriate penalty.
 13. The penalty may, among others, include one or more of the following:
 - (a) Assigning a mark of zero for the particular examination concerned.
 - (b) Assigning a mark of zero for all or part of the subject/paper of which the examination was a component part.
 - (c) Setting aside all or part of the overall examination while permitting the candidates to take the examination again at the next available opportunity or in the following year.
 - (d) Suspension of the candidate from Accounting Technicians Ireland for a period not exceeding two years.
 - (e) Permanent exclusion from Accounting Technicians Ireland in case of impersonation.
 14. The penalty will be notified in writing to the candidate by the Examination Board.

IATI Examination Department Contacts

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Website address: www.AccountingTechniciansIreland.ie

COMPANY LAW EXAMINATION

[Note: The last sitting of this Examination is August 2009. It is not possible to sit this Examination after this time. To avoid possible confusion, this section of these Regulations shall be removed once the final sitting of the Company Law examination has been completed.]

Except in the paper, Company Law, Admission Examination, no candidate may retain at his/her desk any book, paper or manuscript before, during or after the examination. Any such document that is not left outside the examination hall must be handed to the Invigilator before the examination commences. Any candidate infringing this rule will be liable to disqualification. We cannot accept any responsibility for loss or damage to any property brought into the hall.

In the paper, Company Law, Admission Examination, the following reference material may be used by candidates.

Republic of Ireland	Northern Ireland	Both Jurisdictions
Companies Act, 1963	Companies (N. Ireland) Order, 1986	Partnership Act, 1890
Companies (Amendment) Act, 1977		Business Names (N. Ireland) Order, 1986
Limited Partnerships Act, 1907		Companies (Table A to F) Regulations
Companies (Amendment) Act, 1982	(N. Ireland), 1986	
Companies (Amendment) Act, 1983		Insolvency (N. Ireland) Order, 1989
Companies (Amendment) Act, 1986		Companies (N. Ireland) Order, 1989
Companies Act, 1990	Companies (N. Ireland) Order, 1990	
Companies (Amendment) Act, 1990	Companies (No.2) (N.Ireland) Order, 1990	
Companies (Amendment) Act (No. 2) 1999		Criminal Justice Act, 1993
Company Law Enforcement Act, 2001		
Companies Acts, 1963 to 1990		

Published by Horwath Bastow Charleton (is available from Accounting Technicians Ireland for €180 + €13 p&p)

Partnership Acts : 1890 and 1907 photocopies are permitted (available from Accounting Technicians Ireland €5/£3 for two)

The Companies Acts/Orders may be brought into the examination in Company Law by candidates in format, consolidated copies of the Acts/Orders, Combined Companies Acts - Howarth Bastow Charleton. Please note photocopies of the Acts/Orders are not permitted.

Companies Acts/Orders may be introduced into the examination, this text will not be admitted to the examination, which has been annotated in any way.

This includes both manual annotations made by or on behalf of individual candidates and also textual commentaries. Candidates are permitted to highlight and/or underline parts of the text in the Acts/Orders but are not permitted to write on any part of the text. Candidates may attach index tags to the pages of the reference material.

Candidates should note that it is their responsibility, and not ours, to provide materials for consultation during the examination.

Ideally, candidates should present some time prior to the commencement of the examination in order to have their material checked by the invigilator

Please note the Butterworth's Consolidated Companies Acts, or Make the Grade, cannot under any circumstances be admitted into the examination.

EXAMINATION ASSESSMENT STRUCTURE

The assessment process comprises two stages. The first, the Foundation Level, is common to all candidate(s) and comprises of four topics as follows.

Foundation Subjects/Papers

Paper

- 1 Financial Accounting I (Paper 1)
- 2 Management Accounting (Paper 2)
- 3 Business Management (Paper 3)
- 4 Taxation I (ROI) (Paper 4)
- or
- 5 Taxation I (NI) Paper 5)

The second assessment is at Admission Level. Two options are offered here.

Admission Subjects/Papers

Practice Option

Paper

- 6 Accounting II (Paper 6)
- 7 Taxation II (ROI) (Paper 7)
- 8 Taxation II (NI) (Paper 8)
- 9 Information Technology in Business (Paper 9)
- 10 Company Law (Paper 10)

or

Business Option

Paper

- 6 Accounting II (Paper 6)
- 9 Information Technology in Business (Paper 9)
- 10 Company Law (Paper 10)
- 11 Costing & Budgeting (Paper 11)

PC – based Assignment: a requirement for all candidate(s) (TAS – SAGE)

In addition to passing the appropriate parts of Accounting Technicians Ireland examinations and meeting its requirements relating to work experience, candidate(s) are required to complete a practical PC- based assignment to demonstrate their competence in computerised accounting. Candidate(s) receive a separate certificate to evidence their success in this exercise. Details of this assignment have been advised to the colleges and information will be provided to Admission Level candidate(s) at the beginning of the academic year.

SYLLABUS

The Foundation and Admission Examinations will be governed by the 2007/08 Syllabus which is available to download from www.AccountingTechniciansIreland.ie. Candidate(s) are advised to please read carefully.

Suggested reading

As a guide to candidate(s) and those responsible for their education, certain books have been suggested as suitable reading. They are intended to give guidance to all concerned as to the approximate level of knowledge expected of candidate(s). (See syllabus)

Candidates presenting for examination are reminded that the contents of this syllabus are alone descriptive of the subject areas and topics within them are liable for examination. In this context, the recommended reading must be read with care, and it must be remembered that such literature is recommended reading only and is not descriptive of the syllabus.

ELIGIBILITY TO SIT EXAMINATIONS

1. Only those persons who are registered as candidate(s) of Accounting Technicians Ireland by 31st October in the year prior to the examinations and whose current annual subscription is paid may sit for Accounting Technicians Ireland examinations.
2. Exemptions from individual papers must be confirmed by Accounting Technicians Ireland before Friday 3rd October 2008.
3. Prior to making their first attempt at either the Foundation or Admission Level, candidate(s) must attend or participate on a recognised educational programme in order for candidate(s) to be eligible to sit their exams. Please see our careers brochure for college listings, available to download from www.AccountingTechniciansIreland.ie
- 4(a). Subject to the following, candidate(s) may progress through the system at their own pace within a six year period.

Candidates will not be automatically eligible to present themselves for examinations after a period of six years has elapsed from the date on which they first registered as a student of Accounting Technicians Ireland. Such persons will be required to apply to us and obtain permission to present themselves for assessment after appropriate further education.

Persons who have been exempt from, or have passed ALL BUT ONE of the papers at Foundation Level, will be permitted to present, at the succeeding session, for that remaining subject and for some or all of the subjects at the Admission Level.

The following conditions will apply to such candidates:

- (i) a separate entry form and fee must be submitted for Foundation and Admission examinations,
- (ii) persons unsuccessful in the Foundation Level subject and obtaining a pass in one or more subjects at the Admission Level will be required to re-present for the Foundation Level subject, and
- (iii) they will not be required to re-sit any subject(s) which they have passed at Admission Level.

4(b). ONLY under certain circumstances and subject to written permission from Accounting Technicians Ireland may candidate(s) who have passed two of the four Foundation papers (having attempted all four) after the publication of the results of the Autumn Session in any year: -

- o May enrol on a full-time or part-time course leading to the Admission Examination, and
- o Must re-sit the outstanding Foundation papers at the succeeding session, and
- o May not sit the Admission Examination prior to passing the outstanding Foundation papers, and
- o Will become eligible to sit the Admission Examination at the session immediately succeeding that in which the outstanding Foundation papers are passed.

Note: Students with two subjects outstanding from Foundation are not automatically eligible to enter into Admission level unless permission has been granted in writing by Accounting Technicians Ireland.

Carry Forward of Fees

Candidates who for any reason are absent from the Summer 2008 examinations may carry forward their entry fee to any session up to and including Autumn 2009. They will be required to complete a new entry form and submit a carry forward fee before the appropriate closing date. Any such fees not utilized before 31.12.2009 will be forfeited.

The carry forward facility applies only to those candidates who have been completely absent from the examination for which they entered. It does not apply to candidates who were partially absent.

Candidate(s) who have submitted examination fees but who have decided not to pursue their studies may request a refund of such unused fees up to 31.12.2008. Any such refunds will be subject to an administration charge.



Study Leave

We recommend that companies provide time off to their students to present for examination. The recommendation is made in relation to leave for study for those preparing as first attempt candidates for the following examinations:

Foundation

1 day per subject and the week of the exams (4 papers - 8 days)

Admission

1 day per subject and the week of the exams (4 papers - 8 days) (5 papers - 10 days)

CRITERIA FOR PASSING EXAMINATIONS

Pass

To pass in a combination of two, three or four papers, a candidate is required to obtain an average mark of at least 50% in respect of all the papers taken and a grade of not less than 40% in any paper.

The minimum pass mark required of a person presenting for a single paper is 50%.

Where candidates do not pass all of the papers in the combination of papers for which they have attended, they will be awarded a pass in any individual paper in which they have gained a mark of 50% or better. Subject to the six year lapse above, students will hold this credit indefinitely.

Passing with Honours

The following rules will govern the award of 'Distinction' and of 'Credit' in the examination.

Distinction

To gain a 'Pass with Distinction' candidates will be required to obtain at their first sitting a total mark of 250 in four papers (i.e. an average of 62.5%) and a mark of not less than 50% in any paper.

Credit Pass

To gain a 'Pass with Credit' candidates will be required to obtain at their first sitting a total mark of 230 in four papers (i.e., an average of 57.5%) and a mark of not less than 45% in any one paper other than Accounting, in which paper a grade of at least 50% will be required.

PC Based assignment – TAS/SAGE

[Students should refer to the Transition Arrangements document. The

Computerised Accounting module has been replaced by a new module: Integrated Accounting Systems]

EXAMINATION RESULTS

Results issue approximately seven weeks after each examination. The date of publication is announced in advance. No results will be given over the telephone on the date of publication.

Candidates who have been successful in all of the subjects for which they presented will be advised of their success. Other candidates will be informed of their grading in the subjects in which they were unsuccessful.

Examination scripts are the property of Accounting Technicians Ireland and will not be returned to candidates.

The results of students in the PC based assignment on computerised accounting will stand alone. They will not be aggregated with the marks gained in other subjects which, will be adjudicated separately.

EXAMINATION APPEALS PROCEDURES

Procedures for Examination Appeals for Unsuccessful Candidate(s) only:

Should a candidate not meet the required standard he/she will be deemed to have been unsuccessful in the Subject(s)/Examination. Unsuccessful candidate(s) may apply to undergo subsequent examination by meeting the current entry requirements and submitting another application along with the appropriate fee.

GROUNDS FOR APPEAL

An appeal of an examination result will be considered:

- (a) if there is evidence of substantive irregularity in the conduct of an examination
 - or
 - (b) if the candidate, on stated grounds, considers that the mark assigned an examination is erroneous,
 - or
 - (c) if there were circumstances of which the Examination Board was not aware and could not reasonably have been aware (by the candidate or other person acting on the candidate(s) behalf) when its decision was taken.
- N. B. An appeal on the sole grounds of disagreement with an assessment grade cannot in itself constitute grounds for an appeal.

NOTES:

1. Candidate(s) should be aware that appealing an examination result is a serious matter and should not be undertaken lightly 'he/she had done better' does not constitute grounds for an appeal.
2. Candidate(s) encountering circumstances, which may have adversely affected their performance, are obliged to make every effort to bring these circumstances to the attention of the Examination Department before adjudication. Candidate(s) lodging an appeal under (c) are required to give reasons why the circumstances in question could not have been brought to the attention of the Examination Department prior to adjudication.

APPEAL PROCEDURES

STAGE

1. ADDITIONAL INFORMATION (Appendix 1)
2. RE-MARKING OF EXAMINATION SCRIPT(S)/PAPER(S) (Appendix II)
3. SCRIPT ACCESS (Appendix III)
4. EXAMINATION APPEAL BOARD (Appendix IV)

A candidate who wishes to appeal an examination result must do so in writing setting out full grounds for the appeal, to the Examination Department of Accounting Technicians Ireland. An application form, available from the Examination Department, should be completed and submitted with supporting documentation within (14) days of the issue of the examination results.

The Examination Department shall write to the candidate, acknowledging receipt of the appeal and advising the candidate:

- (a) that the appeal may not be successful;
- (b) that, pending a decision on the appeal, the candidate should, where possible, re-apply where possible and re-present for examination on the understanding that a re-sitting of an examination will not prejudice the decision of the appeal

STAGE 1 – ADDITIONAL INFORMATION

At Stage 1 a Fee of Stg£40/€50 per module/subject is required for an appeal (the scale of fees will be subject to an annual review). This fee should be submitted with the appeal application. Applications are available from the Examination Department on request.

1. An eligible candidate (i.e. unsuccessful candidate) may within 14 days of the result publication date lodge an application with the Examination Officer for additional information in an examination paper(s)/module(s), in which a fail was awarded. (Additional Information Exam Application – Form AIFS1) is available to download from www.AccountingTechniciansIreland.ie Each application will be completed and accompanied by the appropriate fee in accordance with the fees on Form AIFS1. The scale of fees will be subject to annual review.

The Examinations Department will arrange for a recheck of processing in relation to the following:

- Examination script(s).
- Marks schedule.
- Tots.
- Transcriptions.
- Computer processing.

in order to ensure that:

- No section of the script was left unmarked;
- All marks awarded were correctly included in the final result.

- 1.1 Where the additional information confirms the accuracy of the published result, a statement to that effect, signed by the Examination Department will be issued to the candidate(s) along with a copy of additional information which provides the candidate(s) with an indication of performance broken down by question in unsuccessful paper(s).
- 1.2 Where the additional information indicates a processing error in the published result, the nature of the error, and the reasons thereof, will be reported to the Examination Appeal Board. The Board will formally amend the candidate(s) result, and the student will be advised accordingly.
- 1.3 Where a processing error is discovered and, as a consequence, a mark is changed, the change effected may:
 - (a) lead to a change in the overall result (fail to pass)
 - (b) lead to a change in a result for a paper

- (c) not lead to a change in the overall result or to change in result for any paper but may lead to a change in the grade for a paper;
 - (d) not lead to any change in result or grade
- 1.4 The relevant information at 1.3 (a), (b), (c) will be communicated to the student. In respect of 1.3 (d) the position will be confirmed.
- 1.5 Where a candidate(s) decides to proceed to further stage s/he should contact the Examination Department

STAGE 2 – RE-MARKING OF EXAMINATION PAPER(S)/SCRIPT(S)

At Stage 2 a Fee of Stg£117/€150 per module/subject is required for an appeal (the scale of fees will be subject to an annual review). This fee should be submitted with the appeal application. Applications are available from the Examination Department on request.

2. An eligible candidate (i.e. unsuccessful candidate) ONLY after having completed Stage 1 of the appeals procedure and wishes to continue to Stage 2 may do so by lodging an application (within 7 days of the completion of Stage 1) with the Examinations Department for re-marking of examination paper(s)/script(s), in which a fail was awarded. (Re-marking of Examination Paper – Form REPFS2) available on request from Examination Department.
 - 2.1 Each application shall be completed and accompanied by the appropriate fee in accordance with the fees on Form REPFS2. The scale of fees will be subject to annual review.
 - 2.2 Your script is sent to an Appeal Examiner for re-marking. This Examiner is different from the Examiner who originally marked your work. It is essential in the interest of equity and fairness that the re-marking on appeal is carried out in accordance with the marking scheme for that module/subject. This ensures that Appeal Examiners apply the same standards in re-marking as were applied to all candidate(s) in the original marking. Appeal Examiners are not searching for additional marks to bring a candidate up to the next grade. In deference to all other candidate(s) who took the examination, examiners can award only those marks due to you according to the marking scheme.
 - 2.3 Where the re-marking confirms the accuracy of the published result, a statement to that effect, signed by the Examination Department will be issued to the student along with a report on your exam performance including guidance on how improvements can be made at the next session by the Appeals Examiner. The script review is accompanied by the Appeal Examiner’s general report on the paper.
 - 2.4 Where the re-marking indicates an error in the published result, the nature of the error and the reasons thereof, will be reported to the Appeals Board. The Board will formally amend the candidate(s) result, and the student will be advised accordingly.
 - 2.5 Where remarking indicates an adjustment is required and, as a consequence, a mark is changed, the change effected may:
 - (a) lead to a change in the overall result (fail to pass)

- (b) lead to a change in a result for a paper
 - (c) not lead to a change in the overall result or to a change in result for any paper but may lead to a change in the grade for a paper;
 - (d) not lead to any change in result or grade
- 2.6 The relevant information at 2.6 (a), (b), (c) will be communicated to the student. In respect of 2.6 (d) the position will be confirmed.
- 2.7 Where the candidate(s) decides to proceed to Stage 3 s/he should contact the Examination Department.

STAGE 3 – VIEWING OF EXAMINATION SCRIPT UNDER SUPERVISED CONDITIONS

3. An eligible candidate (i.e. unsuccessful candidate) ONLY after having completed Stage 1 & 2 of the appeals procedure and wishes to continue to Stage 3 may do so by lodging an application with the Examinations Department for Viewing of Examination Script (within 7 days of the completion of Stage 2) – (Form VESFS3)
 - 3.1 Each application shall be completed and accompanied by the appropriate fee in accordance with the fees on Form VESFS3. The scale of fees will be subject to annual review.
 - 3.2 Arrangements will be made by the Examination Department for candidates to view their script(s), conditions are outlined below.
 - 3.3 Candidate(s) may be accompanied by one other person. Candidate(s), or those accompanying them, may not interfere with or copy examination material. Writing instruments, mobile phones or cameras are not permitted in the viewing centre. For security reasons, a number of scripts are photocopied prior to dispatching original scripts for viewing and the photocopies are retained by us.
 - 3.4 During the viewing the candidate will be supervised.
 - 3.5 The time allowed to the candidate to view the script will be 60 minutes.
 - 3.6 Where the candidate(s) decides to proceed to Stage 4, s/he should contact the Examination Department.

STAGE 4 – APPEAL TO EXAMINATION APPEAL BOARD AGAINST RESULT

4. Where Stages (1), (2), and (3) have been exhausted a candidate who wishes to appeal an examination result to the Examination Appeal Board must do so in writing setting out full grounds for the appeal, to the Examination Department. An application form, available from the Examination Office, should be completed and submitted with supporting documentation within (7) days of the completion of Stage 3 of the appeals process.

Having considered the complaint, and documentation pertaining to Stages (1), (2) and (3) and all documentation therein the Examination Appeal Board will communicate its response to the student, within (7) days of the convening of the Examination Appeal Board.