

Examination Rules & Regulations

GOVERNING THE 2010 ASSESSMENTS AND EXAMINATIONS

(These Rules & Regulations apply to students who register with Accounting Technicians Ireland for the Academic Year 2008-2009, and subsequently. Students who registered prior to the Academic Year 2008-2009 are governed by the previous Rules & Regulations.)

June 2009



Notes:

Throughout this document, the terms 'we', 'us' or 'our' is taken to mean Accounting Technicians Ireland.

Accounting Technicians Ireland is the trading name of The Institute of Accounting Technicians in Ireland.

Year 1 subjects/examination papers were previously known as "Foundation Level".

Year 2 subjects/examination papers were previously known as "Admission Level".

These Rules & Regulations apply to students who register with Accounting Technicians Ireland for the Academic Year 2008-2009, and subsequently. Students who registered prior to the Academic Year 2008-2009 are governed by the previous Rules & Regulations.

1. Eligibility for Examinations

- 1.1 Only candidates who are fully registered with Accounting Technicians Ireland, who have paid their annual subscription for the current year and who have received their letter of notification for their Examinations where the information therein is correct are eligible to sit our Examinations.
- 1.2 Prior to making their first attempt at either the Year 1 or Year 2 Examinations, candidates must attend or participate on a recognised educational programme. A full listing of colleges recognised by Accounting Technicians Ireland is available to download from www.AccountingTechniciansIreland.ie
- 1.3 You may only sit the paper(s) chosen by you on your application form(s) and shown on your letter of notification.
- 1.4 You may only sit at the Examination centre shown on the letter of notification.
- 1.5 Candidates who have been exempted from, or have passed ALL BUT ONE of the papers at Year 1, will be permitted to present, at the succeeding session, for that remaining subject and for some or all of the subjects at Year 2, subject to the following conditions:

- (i) candidates must achieve a mark of at least 50% in, or be exempted from, both Financial Accounting I and Taxation I before they can present for any Year 2 subjects;
 - (ii) separate entry forms and fees must be submitted for Year 1 and Year 2 Examinations;
 - (iii) those who are unsuccessful in the Year 1 subject and who obtain a pass in one or more subjects at Year 2 will be required to re-present for the Year 1 subject; and
 - (iv) they will not be required to re-sit any subject(s) which they have passed at Year 2.
- 1.6 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.
- This means that you have a six year period to complete all Examinations (i.e. both Year 1 and Year 2)
 - If you exceed this six year period, you will be required to apply to us and obtain permission to present for assessment after appropriate further education. Accounting Technicians Ireland will have sole discretion to grant such permission.

2. Conduct During Examinations

2.1 Identification Requirements

- You must take your letter of notification 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, some form of photo identification is required. For example: current Accounting Technicians Ireland student card;

passport; driver's license, or a student ID card from the college that you are attending for classes.

2.2 Admission to an Examination

- You must identify yourself to an Invigilator upon request, and may be refused entrance to, or asked to leave, an Examination if you fail to do so.
- You must ensure that you arrive in good time for your Examination(s). Additional time will not be granted if you arrive late for any reason. We recommend that you arrive 30 minutes before the start of an Examination.
- The Invigilator will not allow you to enter the Examination Hall after the first 30 minutes of the examination under any circumstances.
- Each desk in the Examination Hall is numbered with the candidate's Examination number; you must ensure that you are sitting at the correct desk by referring to the desk number shown on your letter of notification. If you do not do so, your script may be rendered invalid.
- Accounting Technicians Ireland does not enforce any dress code for Examinations. However, candidates are requested not to dress in a way likely to cause offence to others.

2.3 Pre-Examination Announcements

- You must pay close attention to the Invigilator's announcement at the beginning of each Examination. This will include important information relating to safety within the Examination Hall.
- In particular, ensure that you know where the fire exits are located.
- Note that smoking is not permitted in any Examination Hall.
- Please ensure that you receive the correct Examination Paper. This is solely the responsibility of each candidate. Please note that the candidate next to you may be sitting a different Examination.

2.4 Permitted Materials

- Candidates are permitted to have at their desk, or in their possession during an Examination, only the following materials:
 - Rulers, pens, and an eraser or correction fluid.
 - A noiseless, cordless pocket calculator without a printout or graphic/word display facility in any language.
 - An English to English Oxford paperback thesaurus or the Collins thesaurus A to Z only. Such a thesaurus may not be written on in any way.
 - For the Law & Ethics Examination, candidates are allowed, at their option, to bring specific legislation with them. Copies will not be provided on the day of the Examination. Please note that candidates who choose to bring this permitted material are responsible for ensuring that the legislation is unmarked and has not been altered in any way.
 - For the 2010 Examinations, no additional material is permitted for the Examination.
- Candidates are not permitted to have mobile phones, pagers, or other mobile communication devices at their desks or in their possession during an Examination. You are advised to leave such devices outside the Examination Hall. If you bring any such device into the Hall, it must be switched off and surrendered to the Invigilator until the end of the Examination.
- You will be asked to leave all bags, briefcases and other personal belongings at a point indicated by the Invigilator. This includes mobile phones and pagers. We 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 any items of value to the centre.
- The only paper that you are permitted to have at your desk or in your possession during the Examination is the Examination Paper (including any inserts), the Answer Script, and Examination stationary provided.

- Should you require any materials at all, you must remain at your desk and call the attention of an Invigilator by raising a hand. Under no circumstances are you permitted to leave your desk unless directed to do so by an Invigilator.

2.5 Answer Scripts

- You will be provided with an Answer Script and Examination stationary by the Invigilator prior to commencement of the Examination and once you have taken your place at your desk.
- Before the Examination begins you must fill in your attendance slip and details on the front of your Answer Script cover as follows: (please note your name should not appear on your Answer Script cover)
 - Your Examination number
 - Your Examination centre/hall
 - Your Examination paper name
 - The session you are sitting (i.e. Summer or Autumn)
 - Whether you are sitting First Year or Second Year
 - (At the end of the Examination) please also indicate the question numbers that you have attempted during the Examination.
- You will be provided with as much additional Examination stationary as you require. Ensure that you enter your details on all such stationary.
- Ensure that you write on one side of the writing paper only.
- Ensure that all of your answers are written in ink, using black or blue biro.
- Ensure that the answer to each question is commenced on a separate sheet; where a question consists of two or more parts this instruction does not apply.
- Please ensure each sheet bears the question number and Examination Number.

- At the end of the Examination, check that all relevant details are entered on your Answer Script. You must give your Answer Script to the Invigilator upon request. Under no circumstances are candidates allowed to leave the Examination Hall with an Answer Script or any Examination stationary, even if blank.
- Candidates are encouraged to show all workings for each question. This is in your direct interest and will help the marker more accurately assess your performance in the Examination.

2.6 The Examination

- Do not behave in a manner that may distract your fellow candidates either before, during or after an Examination. Inappropriate behaviour will be reported to Accounting Technicians Ireland by the Invigilator and may be considered to be a breach of regulations.
- Candidates are not permitted to communicate or attempt to communicate with each other, or with any person(s) other than an Invigilator, until the Examination has concluded and all Answer Scripts have been collected.
- You are not permitted to gain, or attempt to gain, an unfair advantage through any form of unprofessional conduct (e.g. copying from another candidate, using or attempting to use materials that are not permitted, etc.).
- You may not leave your desk for the first 30 minutes or the last 30 minutes of any Examination. Otherwise, you may leave your desk subject to the following:
 - You must have permission from an Invigilator to leave your desk at any time.
 - If you have finished writing and do not wish to return to the Examination, you must inform the Invigilator of this and surrender your Answer Script and all Examination stationary;
 - If you wish to return to the Examination (e.g. if you need to use the bathroom facilities) then you must be escorted by an Invigilator. Note especially that all Examination Rules & Regulations apply during any such temporary absence from the Examination Hall.

- You must sign the Attendance Slip on your desk before leaving the Examination Hall.
- You must stop writing when an Invigilator announces the end of the Examination. Do not leave your desk until the Invigilator permits you to do so.

2.7 After the Examination

- It is the candidate's responsibility to ensure that their Answer Script and all Examination stationary is collected by an Invigilator. You are reminded that it is not permitted to take any script(s) out of the Hall under any circumstances, even if blank.
- Your Answer Script and all Examination stationary remain the property of Accounting Technicians Ireland and will not be returned to you.
- The pass list will be published on Accounting Technicians Ireland website (www.AccountingTechniciansIreland.ie).
- On no account will results be given out over the telephone, or via e-mail.
- Any candidate who has not made full payment in respect of Registration, Subscription or any other fees due to Accounting Technicians Ireland, regardless of amount, will have their results withheld until such payment is made.

2.8 Candidates Presenting with Special Circumstances

It is the policy of Accounting Technicians Ireland to provide all students with any reasonable assistance they may require to complete their examinations. If you feel that your circumstances may merit assistance, you are encouraged and advised to contact us in confidence at least one month prior to the date of your Examination. You may be asked to provide suitable documentation to us in support of your request.

- Any candidate who has a medical condition that may affect their performance or the performance of any other candidate, should advise us in advance of the Examination.

- Where a candidate has advised us of special circumstances and provided documentation as above, the Examination Board will take these circumstances into consideration when arriving at its decision.

2.9 Absence from Examinations

- Subject to the following, any candidate who is absent from all of the Examinations for which they have registered will be permitted to carry forward the fees paid for those Examinations to the next Examinations Session:
 - All candidates must apply to Accounting Technicians Ireland in writing within **five (5) days** of the end of the Examination Session in order to carry forward fees.
 - All such applications must include the reason(s) for absence, and supporting documentation (e.g. medical certificate). Applications that are not accompanied by suitable supporting documentation will not be accepted.
 - Accounting Technicians Ireland will not, in general, issue a refund of fees. However, in exceptional circumstances, and at our sole discretion, a refund may be given.
- Any candidate who presents at one or more of the Examinations for which they have registered, but who is absent from any other Examination(s) at the same Session, will not be permitted to carry forward any fees save in exceptional circumstances and at the absolute discretion of Accounting Technicians Ireland. Under no circumstances will any Examination fee be refunded.

3. Criteria for Passing Examinations

3.1 Achieving a Pass

- In Year 1, Candidates who attempt* two or more Examinations in one Session will be deemed to have achieved a pass if they obtain an average mark of at least 50% in respect of all the Examinations taken and:
 - A mark of not less than 50% in either Financial Accounting I or Taxation I (or both, if both are attempted);
 - A mark of not less than 40% in either Business Management or Law & Ethics (or both, if both are attempted);
 - Where candidates do not pass all of the Examinations in the combination of Examinations for which they have attended, they will be awarded a pass in any individual Examination in which they have gained a mark of at least 50%.

- In Year 2, Candidates who attempt* two or more Examinations in one Session will be deemed to have achieved a pass if they obtain an average mark of at least 50% in respect of all the Examinations taken, and:
 - A mark of not less than 50% in either Financial Accounting II or Taxation II (or both, if both are attempted);
 - A mark of not less than 70% in Integrated Accounting Systems (see also section 3.4);
 - A mark of not less than 40% in any other subject;
 - Where candidates do not pass all of the Examinations in the combination of Examinations for which they have attended, they will be awarded a pass in any individual Examination in which they have gained a mark of at least 50%, (except Integrated Accounting Systems where the pass mark is 70%).

- Candidates who attempt* a single Examination at a Session must obtain a mark of 50% in order to be granted a pass in that

* See Clarification Note on page 16

Examination, except Integrated Accounting Systems (IAS) in Year 2, which has a pass mark of 70%.

- Candidates who achieve a pass in one or more Examinations will retain this credit subject to the six year rule (see section 1.6).
 - Any candidate who does not complete all Examinations within this six year period may lose credit for any Examinations that have been passed.

3.2 Achieving a Credit Pass

- A candidate will be awarded a “Credit Pass” if they attempt* all four Examinations at either Year 1 or Year 2 at the same Examination Session, and:
 - They achieve a total mark of 230 (see also section 3.4 below);
 - They achieve a mark of at least 50% in both Financial Accounting I and Taxation I (at Year 1), or in both Financial Accounting II and Taxation II (at Year 2)
 - At Year 2, they achieve a mark of at least 70% in Integrated Accounting Systems.
 - They fulfil all of these requirements on their first attempt, unless they have presented with Special Circumstances and been granted an exception. Such exceptions are granted at our sole discretion.
 - Please note that the first sitting of Integrated Accounting Systems will take place in March. Candidates who need to resit this subject may do so in April. This will count as a second attempt even though it takes place prior to the other Year 2 Examinations.

3.3 Achieving a Distinction

- A candidate will be awarded a “Distinction” if they attempt* all four Examinations at either Year 1 or Year 2 at the same Examination Session, and:
 - They achieve a total mark of 250 (see also section 3.4 below);

* See Clarification Note on page 16

- They achieve a mark of at least 50% in each Examination except (for Year 2) in Integrated Accounting Systems where a mark of 70% must be achieved;
- They fulfil all of these requirements on their first attempt, unless they have presented with Special Circumstances and been granted an exception. Such exceptions are granted at the sole discretion of Accounting Technicians Ireland.
- Please note that the first sitting of Integrated Accounting Systems will take place in March. Candidates who need to resit this subject may do so in April. This will count as a second attempt even though it takes place prior to the other Year 2 Examinations.

3.4 Weighting of Marks

- For the purposes of determining the “average mark” (see section 3.1) and whether or not a candidate achieves a “Credit Pass” or “Distinction” at Year 2, the marks for Integrated Accounting Systems (IAS) will be multiplied by a factor of 0.714 (or five-sevenths) before being used to calculate the average or the total mark.

4. Examination Appeals Procedures

4.1 Clerical Recheck of Results

- This is a purely clerical process and does not involve a re-marking of the Examination script.
- Any candidate who has been unsuccessful in one or more Examination(s) at a given Session may request a recheck of their results subject to the following:
 - You must request a recheck in writing within five (5) days of the publication of Examination results on Accounting Technicians Ireland website (www.AccountingTechniciansIreland.ie);
 - The fee per subject is €50. This fee must accompany all such requests;
 - You should note that marks may be reduced, increased or remain the same;
 - The fee will only be refunded if the mark is changed (either reduced or increased);

- You should apply to sit the relevant Examinations at the next Session pending the outcome of the recheck. This will not prejudice the outcome.
- A recheck will involve the following processing:
 - That totals are correct for each question;
 - That all sections of the paper were marked;
 - That the marks have been correctly transcribed;
 - That all marks were correctly included in the final result;
 - That the computer record is correct.
- The candidate will be informed, in writing, of the result of the recheck within 10 days of our receipt of the application.
- Where an error is discovered as a result of a recheck and the mark is changed, this may:
 - Lead to a change in the overall result;
 - Lead to a change in the result for an individual Examination;
 - Lead to a change in the grade for a paper BUT NOT to the result for that paper.
- Where a significant error is discovered, the Examination Manager will automatically request that the paper is remarked. There will be no additional fee charged in such instances.

4.2 Full Review (Re-marking)

- It is emphasized that disagreement with the mark awarded is not grounds for a review.
- A review consists of a complete re-marking of the entire script by the Examiner and/or Moderator.
- An unsuccessful candidate may apply for a review only in the following circumstances:
 - There is evidence of substantial irregularity in the conduct of the Examination(s)

OR

- There is evidence of substantial irregularity in the Examination paper(s)
- An application for a review must be received in writing within five (5) days of the publication of Examination results on Accounting Technicians Ireland website (www.AccountingTechniciansIreland.ie).
 - The fee per subject is €150. This fee must accompany all such requests;
 - The application must state clearly which of the abovementioned grounds is given as the reason for the application and must be accompanied by all relevant evidence and documentation;
 - You should note that marks may be reduced, increased or remain the same;
 - The fee will only be refunded if the mark is changed (either reduced or increased). Note especially that if it is deemed that you do not have grounds for a review, your fee will not be refunded;
 - You should apply to sit the relevant Examinations at the next Session pending the outcome of the review. This will not prejudice the outcome.
- The candidate will be informed, in writing, of the result of the review within 10 days of our receipt of the application.

4.3 Late Notification of Special Circumstances

- Please note that, as outlined in section 2.8, the Examination Board will take any and all Special Circumstances into consideration when arriving at its decision. You should therefore ensure that any such circumstances are communicated to us in advance of the Examinations.
 - Where circumstances affecting your performance arise on the day of an Examination (or shortly beforehand), and you are unable to communicate these in advance (e.g. personal illness), you should inform Accounting Technicians Ireland within seven (7) days of the date of the Examination(s), including appropriate documentation (e.g. medical certificate).
 - The Examination Board will take all such circumstances into consideration when arriving at its decision.

5. Breach of Regulations (Disciplinary Procedures)

- 5.1 For the purposes of these regulations, 'Cheating' means any attempt to benefit oneself, or another, by deceit, fraud or other breach of the Examination Regulations. Such breaches include, but are not limited to, collusion, impersonation and plagiarism.
- Plagiarism will be defined to have occurred where a significant amount of unacknowledged copying has taken place.
 - Collusion is defined as two (or more) persons working together to gain or attempt to gain an unfair advantage.
- 5.2 In cases of impersonation, both the impersonator and the impersonated will be liable to have penalties imposed upon them by the Examination Board under these regulations. Where the impersonator is not a student or Member of Accounting Technicians Ireland, then where a finding of misconduct is reached, we will send a copy of its file, outlining the name of impersonator, to the relevant police authorities.
- 5.3 During the Examination
- You are reminded that you must identify yourself on request to an Invigilator before, during or immediately after an Examination.
 - If an invigilator forms the opinion that a candidate is cheating, he/she will inform the candidate and take any such evidence as is required (e.g. unauthorized materials). The candidate will then be permitted to complete the Examination.
 - If a candidate is deemed to be acting in a manner that is distracting or interfering with the Examination, or the efforts of any other candidate(s), then an Invigilator will issue one verbal warning to the candidate. If the behaviour continues subsequently, the Senior Invigilator shall have the power to remove the candidate from the Examination and take his/her Answer Script and any Examination stationary.
 - In all cases, a report (together with any evidence collected) will be forwarded to the Examinations Department after the conclusion of the Examination.

5.4 After the Examination

- If an Examiner suspects that cheating has taken place, they will inform the Examinations Department and provide any evidence they have gathered.

5.5 Disciplinary Panel & Hearing

- The Examinations Department will consider all allegations of cheating, together with the evidence collected.
- Where there is sufficient evidence to support an allegation of cheating, or other breach of these regulations, the Examinations Manager will convene a Disciplinary Hearing and establish a Disciplinary Panel, who shall adjudicate each allegation separately.
 - The Panel will consist of at least 4 senior members of our staff, to include one member of the Examinations Department;
 - The accused candidate(s) and/or other person(s) involved shall be sent, in writing, a letter detailing the allegation and a copy of any evidence collected (where possible), or details of any evidence collected (where copying is not possible). They will also be given ten (10) days notice of the date of the Disciplinary Hearing. This letter will be sent by recorded mail;
 - Candidates and/or other persons who receive any such allegation are entitled, at their option, to:
 - Attend the Disciplinary Hearing and address the Panel in person;
 - Make a written statement in relation to the allegation to the Panel, which must arrive in advance of the date of the Hearing; or
 - Make no response.
 - Any candidate who opts to attend the Hearing should advise the Examinations Manager of this fact, and are entitled to present their own evidence or call witnesses in relation to the allegation. Candidates are also entitled to be accompanied by another person, if they so wish.

- Where the candidate does not respond to the allegation (either in writing or in person), the Disciplinary Panel reserves the right to conduct the Hearing in their absence and will communicate the outcome to them in due course.
- Where it is deemed that there is not sufficient evidence to support an allegation of cheating, no further action shall be taken.

5.6 Consideration by the Disciplinary Panel

- Any candidate (or other person) who has been advised that an allegation of cheating (or other breach of these Regulations), and who makes a response in writing as outlined in section 5.5, shall have this written submission considered in full by the Disciplinary Panel.
 - Where such communication is an admission of guilt, this shall be considered in mitigation by the Examination Board when a penalty is assessed.
- Any candidate (or other person) who presents at a Disciplinary Hearing will be entitled to address the Panel in relation to the accusation. They may also be questioned by Panel members on any statement they make, and may view any evidence presented and cross-examine any witnesses.
 - Where the candidate makes an admission of guilt, they will be entitled to make a statement in mitigation, which will be considered by the Panel.
- If any candidate is adjudged by the Disciplinary Panel to have violated any of the Examination Regulations, or in any other way to have acted improperly, they will have the power to impose a penalty. This penalty will be commensurate with the seriousness of the offence. Such penalties include (but are not limited to):
 - For Minor Offences:
 - A reduction in the mark awarded (this may include a reduction to a mark of zero);

- A formal warning being entered on the candidates record;
- A fine not exceeding the Examination Fee for the Examination(s) in question;
- Any combination of the above.
- o For Major Offences:
 - A reduction in the marks of all Examinations taken during the Session in question (this may include a reduction to a mark of zero);
 - Suspension from Examinations for a period not exceeding two (2) years;
 - An indefinite ban from any further Examinations;
 - A fine not exceeding twice the Examination Fee for the Examination(s) in question;
 - Any combination of the above.
- If a candidate is adjudged by the Disciplinary Panel to be innocent of the allegation made, then no penalty will be imposed and the candidate will be so informed.
- Where the person accused is not a student or Member of Accounting Technicians Ireland (such as in a case of impersonation), and where the Disciplinary Panel determines that an offence has taken place, they may impose a ban on such persons from taking Examinations for any stated period of time. Such acts of fraud shall also be communicated to the relevant police authorities.
- Where a candidate has been found guilty of an offence, this fact, and the penalty imposed, will be notified in writing to the candidate by the Examination Department. This notification shall be sent by recorded post.

5.7 Right of Appeal

- Any candidate who is found guilty of an offence shall have the right to appeal this finding, subject to the procedure set out below:

- A candidate may lodge an appeal, in writing, to the Examinations Manager within seven (7) days of the posting of the letter of notification. This appeal should explain, in as much detail as possible, the grounds for the appeal. You are advised to send any such appeal by recorded post.
- The appeal will be reviewed by the Director of Education, or appointed senior deputy. On foot of this review, the Director of Education shall have the power to:
 - Uphold the finding of the Examination Board and the penalty set, OR
 - Determine that the finding was in error and withdraw any penalty from the candidate.
- The Examinations Department shall inform the candidate of the outcome of their appeal within seven (7) days of receipt of same.
- The candidate retains the right to appeal the decision of the Director of Education through the civil courts.

Clarification Note

For the purposes of these Regulations, and of particular relevance to Section 3, a student shall be deemed to have made an attempt at an Examination once they have applied for that Examination and the Examination has taken place.

In other words, failure to attend at an Examination for which you have applied shall be counted as an attempt.

Also, any student who attends an Examination but submits a blank Script shall also be deemed to have made an attempt.

Please note however that Sections 2.8 and 4.3 still apply here in relation to students with Special Circumstances. Should you fail to attend, or attend and submit a blank Script, and feel that Special Circumstances apply, you should notify us as soon as possible and not later than seven (7) days after the Examination in question.