

Rules & Regulations

of Accounting Technicians Ireland

September 2011



Notes & Definitions

1. Definitions

- 1.1. Accounting Technicians Ireland is the trading name of The Institute of Accounting Technicians in Ireland Limited.
- 1.2. Throughout this document, the terms 'we', 'us' or 'our' is taken to mean Accounting Technicians Ireland. The terms "you" or "your" is taken to mean anyone who is progressing or is intending to progress to an award of a qualification with Accounting Technicians Ireland.
- 1.3. The term 'subject' is used throughout to mean a unit of study.
- 1.4. A Work Experience 'mentor' is a Line Manager or Employer or Qualified Accountant, who has had direct knowledge of you and your work.

2. Notes

- 2.1. These Rules & Regulations govern the relationship between Accounting Technicians Ireland and any individual who is registered with Accounting Technicians Ireland or to individuals who are applying for Exemptions or individuals who purchase products or services from Accounting Technicians Ireland. These Rules & Regulations should be read carefully as they contain detailed rules which may apply to you and limitations on the liability of Accounting Technicians Ireland.
- 2.2. Use of Accounting Technicians Ireland services or registration with us shall constitute agreement to abide by the Rules & Regulations in force.
- 2.3. Accounting Technicians Ireland reserves the right in its sole and absolute discretion to make changes to these Rules & Regulations or to our fee structure from time to time. Accounting Technicians Ireland will not be liable for any loss or damage resulting therefrom. You can review the most current version of the Rules & Regulations at any time at http://www.accountingtechniciansireland.ie/Students/Exam_centre/Rules_and_regulations/Rules_and_regulations.html. Continued use of Accounting Technicians Ireland services after any such changes shall constitute your acceptance of such changes.
- 2.4. The version of these Rules & Regulations published on www.accountingtechniciansireland.ie, at any point in time, will be the version that is applicable at that time. If you registered prior to 2011 please contact Accounting Technicians Ireland to receive a copy of the Rules & Regulations that pertained at the time you registered.

- 2.5. In the event of a disagreement as to the interpretation of these Rules & Regulations, the interpretation by Accounting Technicians Ireland will be authoritative and will bind the parties to the agreement.

3. Equal Opportunities Policy

- 3.1. Our equal opportunities policy seeks to ensure that any individual considering our qualification is treated fairly regardless of race, gender, disability, age, origin, religious or political beliefs, sexual orientation, socio-economic background, marital or civil partnership status.
- 3.2. We are committed to ensuring fair and equal access to our qualification, examinations and support materials.
- 3.3. Candidates registering for our course should note that the examination will be set and assessed in English only.
- 3.3.1. Candidates whose first language is other than English should ensure that their standard of English is such that they are comfortable being assessed no differently to candidates whose first language is English. Lack of fluency/literacy in English will not be admitted later as grounds for review/appeal of an examination result.
- 3.3.2. Accounting Technicians Ireland facilitates candidates whose first language is other than English by allowing the use of English to English thesaurus in the examinations. See Section 8 for further details.
- 3.3.3. As candidates are examined through English only it is strongly recommended that you have a good working knowledge of business English prior to commencing our course.

4. Exemptions

4.1. Applying for Exemptions

You may apply for one or more Exemptions from 1st year subjects, based on prior learning, prior to registering with us by completing an application form and including details of any relevant course of study completed within the previous 10 years.

- 4.2 Please note that:
- We do not award Exemptions from any 2nd year subjects or from our Work-based units.
 - You must apply for Exemption(s) before you register with us. It is not possible for us to award any Exemption(s) after you have registered.
- 4.3 No fee is required to apply for Exemptions, but please note that if any Exemption(s) are offered then a fee does apply should you decide to accept these.
- 4.4 The closing date for receipt of applications will be posted on www.AccountingTechniciansIreland.ie and all applications must be received on or before this date.
- 4.5 **Exemption Offer**
- 4.5.1 We will assess each application on an individual basis and respond, in writing, with details of any Exemption(s) that we can offer you.
- 4.5.2 If you have been offered an Exemption, the letter will include a code that you can use when registering online in order to accept your exemptions.
- 4.5.3 Communication between us in relation to Exemptions does not constitute an agreement. You are not considered to have accepted an exemption offer until we have received a formal acceptance from you during your registration.
- 4.6 **Accepting Exemptions**
- 4.6.1 To accept an Exemption offer, you must either Register online using the code provided or complete a Registration Form and return this together with a copy of your Exemption offer letter. A fee (per subject) must be included and details of the applicable fee(s) are available at www.AccountingTechniciansIreland.ie
- 4.6.2 Note that 2nd year subject(s) assume prior knowledge of 1st year subjects. By accepting an exemption, you are stating that you have this knowledge and are up-to-date with the subject(s) material. To prevent you falling behind your peers in 2nd year, we recommend you revise the subject before you commence study.

4.6.3 It is not possible to obtain an overall “Merit Pass” or “Distinction” in 1st year if you have accepted any Exemption(s).

4.6.4 You should note that most awarding bodies will only grant an Exemption on the basis of completing our exams and not on the basis of any Exemption offered by us.

- This means that if you are considering going on to further study, it is likely that other awarding bodies will not grant an Exemption based on an Exemption that you obtained from us.

4.6.5 Should you later decide to attempt the Examination in any subject where you accepted an Exemption, this will void your Exemption and the Examination result will stand in all cases.

4.7 Declining Exemptions

4.7.1 Should you choose not to take up one or more Exemptions offered to you, an Exemption fee is not required in respect of those subjects and you need only register with us, as normal, without accepting the Exemption(s). In order to obtain the qualification you will be required to attend class and successfully complete the examinations for those subjects, as normal.

4.7.2 Note that once you have registered with us without accepting any Exemption(s) offered, you will not be able to accept the Exemption(s) at a later date.

5. Registration

5.1. Registration Process

5.1.1 New Student Registration should only be completed by new applicants; if you have previously registered you do not need to submit a new registration application. A Continuing Student is any student who has previously registered with us and who is continuing with their studies within the time-limits set out in Section 5.1.2 below.

5.1.2 Students must complete all 1st year Examinations within 6 years of your first registration with us. Once you successfully complete all 1st

year Examinations, you must complete all 2nd year Examinations within 10 years of your first registration with us.

5.1.2.1 This means that you have a ten year period, starting when you first register with us, to successfully complete all Examinations.

5.1.2 An application to register does not constitute a legally binding agreement until Accounting Technicians Ireland issue you with confirmation that you have been registered.

The registration period runs for approximately two months at the commencement of the academic year. This period is notified on www.AccountingTechniciansIreland.ie.

5.1.3 Once your registration has been confirmed, you will be able (on the next working day) to access the secure areas of our website using your Student Registration Number and Date of Birth.

5.1.4 Please quote your Registration Number on all correspondence to us. Note that some of our licensed colleges will issue you with a separate student number. This is for their records only and is not used by Accounting Technicians Ireland.

5.1.5 All students must pay an annual Student Fee (as set out at www.AccountingTechniciansIreland.ie). This will allow you continued access to Student areas of our website.

5.1.6 This annual fee entitles you to a range of services, including:

- Access to secure areas of our website.
- Regular Newsletters.
- Access to Library Facilities at our offices in Dublin and Belfast.
- Career advice through Accounting Technicians Recruitment.
- Access to Accounting Technicians Recruitment placement services.

5.1.7 If you wish to continue or complete your studies with us and have gone beyond the time limits set out in Section 5.1.2, please contact us directly at Students@accountingtechniciansireland.ie to discuss your options.

5.2 Online Registration Process

- 5.2.1 You may Register online through our website at www.AccountingTechniciansIreland.ie. New Applicants will receive an email confirming that we have received your application and providing you with your application number.
- 5.2.2 We will process new applications within 10 working days and you will receive a Registration Notification by email confirming details of your Student Registration Number (which will supersede your application number) and other relevant information. This will also contain details of all payments we have received.
- 5.2.3 Should you not meet the entry requirements and we decide not to process your application, we will refund all monies paid.
- 5.2.4 If you are a Continuing Student, your Registration Number will not change.

5.3 Registering by Post

- 5.3.1 A New Student Registration Application form is available to download at www.AccountingTechniciansIreland.ie, this form can also be found within our student prospectus. Applications can not be processed fully until the necessary payments have been received. Accounting Technicians Ireland does not accept any responsibility for any communications sent or received through the postal system. It is the responsibility of every applicant to ensure that they are registered by the relevant deadline date.
- 5.3.2 We endeavour to process new student applications within 14 working days of receipt. On completion we will forward your registration letter showing your Student Registration Number, this number should be used in all future correspondence with Accounting Technicians Ireland.

5.4 Entry Requirements

- 5.4.1 New students who are under 21 years of age must fulfil specific entry requirements based on Leaving Certificate or A/AS-Level, or have completed an appropriate Post Leaving Certificate (or Further

Education) course, such as FETAC or BTEC. The requirements are detailed on www.AccountingTechniciansIreland.ie.

5.4.1.1 Whether you apply online or by post you should forward a copy of your Leaving Certificate or A/AS Levels to our Student Services department for consideration with your application.

5.4.2 New students who are 21 years of age, or above, are classified as 'Mature Students' and do not need to fulfil any specific entry requirement.

5.5 Student Cards

5.5.1 Student Identification Cards are available on request. You are required to forward a passport-sized photograph. The card will be valid for the duration of your studies with us.

5.6 Withdrawing from Programme

5.6.1 If you decide to withdraw from our programme, you should contact the Student Services department in writing. A Withdrawal Request form is available from www.AccountingTechniciansIreland.ie or from Student Services directly. This form should be completed and returned to us to ensure your profile is updated and the necessary refund, if applicable, is issued.

5.6.2 In the event that you withdraw from our course and notify us before the 31st December in the year that you first registered with us (our academic year runs from September to May), we will issue a refund of your Registration fee, less an administration charge.

5.6.3 Unfortunately no refund can be made for those who withdraw from the course after the 31st of December each academic year.

5.7 Cessation of Registration

5.7.1 If, for any reason, you do not pay your annual student fee, we will cease your Registration with us. We will notify you approximately one month in advance of this to afford you an opportunity to maintain your Registration.

- 5.7.2 Should you wish to re-activate your Registration with us after it has been ceased, you will need to re-register. Please see Section 5.8 for details.

5.8 Re-registration

- 5.8.1 If, for any reason, you allow your Registration with us to lapse, it will be necessary for you to re-register by completing the re-registration process.
- 5.8.2 A re-registration fee applies and this fee must be paid during re-registration. Details of all current fees can be found at www.AccountingTechniciansIreland.ie.
- 5.8.3 Please note that the time limits for completion of your studies, as set out in Section 5.1.2, apply based on your first registration with us.

5.9 Maintaining Registration

- 5.9.1 In order to maintain your Registration with us, it is necessary to pay an annual fee. Details of this fee can be found at www.AccountingTechniciansIreland.ie
- 5.9.2 We will notify you approximately one month in advance of the date when this fee falls due.

6 Products & Services

6.1 Online Purchases

- 6.1.1 We provide many products and services for sale through our website (www.AccountingTechniciansIreland.ie). Please note that all online purchases are subject to the Terms & Conditions posted on our website.

7 Payment

7.1 Methods of Payment

- 7.1.1 We accept payment by cheque, credit card, debit card or postal order in respect of all fees and for all products or services.
- 7.1.2 A full list of credit and debit cards supported can be seen on www.AccountingTechniciansIreland.ie.
- 7.1.3 Please make cheques/postal orders payable to Accounting Technicians Ireland
- 7.1.4 We accept payment by direct debit for any annual fees. A direct debit authorisation form is available on request.
- 7.1.5 If you are remitting payment in respect of any fees or products (e.g. Examination fees, course manuals, etc), please ensure that you complete and enclose the appropriate form to avoid any unnecessary delay.

7.2 Security of Payment

- 7.2.1 All online payments are made through a secure payment process. We do not retain your card details on our system for any period of time.
- 7.2.2 Please do not email credit or debit card details to us.
- 7.2.3 We cannot accept payment by cash. Please do not send cash by post under any circumstances.

7.3 Refunds Policy

- 7.3.1 Subject to rules relating to individual services, refunds may be available in specific circumstances.
 - 7.3.1.1 Note that Examination fees will not be refunded to students once an application for an exam session has been received (please see Section 8.12.3)

- 7.3.2 Refunds may be subject to an administration charge depending on when the application for a refund is made.
- 7.3.3 We will endeavour to refund you within 10 to 12 working days of your application for a refund.
- 7.3.4 Where a fee has been paid by your employer any refund will be made directly to that employer.
- 7.3.5 Where you have paid the fee yourself the refund will be made directly to you.

7.4 Orders by Post

- 7.4.1 You may also order by completing the appropriate order form and sending this to Accounting Technicians Ireland by post. Order forms will be available from our website.
- 7.4.2 Please do not send cash by post under any circumstances.

7.5 Delivery

- 7.5.1 Where a product is to be delivered, we strive to ensure that you receive the product within 10 working days of having placed the order with us.

Please note that if you send an order to us by post, you should allow some additional time for us to receive and process your order.
- 7.5.2 For large products (e.g. our Course Manuals), deliveries will be made by courier during office hours Monday to Friday and may require a signature upon receipt, please ensure someone is present to sign for the delivery at your preferred address.
- 7.5.3 For other products or services (e.g. Transcripts of Results, etc), delivery will be by email or by regular post.
- 7.5.4 When you receive your confirmation email you should check that the address you provided is correct. If it is not, please contact us immediately.

7.6 Replacements

- 7.6.1 If a product has been lost or stolen, it will be necessary for you to purchase a replacement.
- 7.6.2 If a product has been lost or damaged in transit, you should report this to us immediately so that we can investigate. Where the delivery requires a signature, please check that the goods are in order before signing for delivery.
- 7.6.3 The original item may need to be returned to Accounting Technicians Ireland in order to seek a replacement and may incur a charge.

7.7 Cancellations

- 7.7.1 Services sold by Accounting Technicians Ireland can be cancelled up to five working days before delivery (separate rules are in place for Examination Bookings). Please see Sections 6.8 and 18.3 for rules in relation to refunds.
- 7.7.2 Where a product is to be delivered it is not always possible to cancel the product ordered. Accounting Technicians Ireland will review each instance on a case by case basis and will endeavour to facilitate students where possible or reasonable to do so.

8. Examination & Assessment

8.1 Notes

- 8.1.1 There are two Examination Sessions in each year. These are in May and August. For 2nd Year, the Examination in Integrated Accounting Systems (IAS) takes place in April and this Examination is considered part of the May Examination Session. A repeat IAS session is available in August if a student fails to complete the exam in the April session.
- 8.1.2 Any person who presents for an examination is subject to our Rules & Regulations. Acceptance of our Rules & Regulations is indicated

by your attendance at an examination. You are also required to indicate that you will be bound by these regulations on your examination application form and by signing your attendance slip on the day of the exam.

8.2 Eligibility for Examinations

- 8.2.1 You are required to apply and submit the relevant fees (a full list of applicable fees can be seen on www.accountingtechniciansireland.ie) for each set of exams you intend to sit.
- 8.2.2 If you are applying to sit a 1st year subject and one or more 2nd year subjects in the same Session, then a separate application and fee must be submitted for 1st Year and 2nd year Examinations. You will not be required to re-sit any subject(s) which you have passed at 2nd year.
- 8.2.2.1 Please note that as the IAS Examination is held in April, a separate application is required for this application. All application deadlines are published on our website.
- 8.2.3 You must be fully registered with Accounting Technicians Ireland, have paid all relevant fees (see www.AccountingTechniciansIreland.ie for details of the current applicable fees) for the current year and have received a letter of notification for your Examinations, where the information therein is correct, in order to be eligible to sit our Examinations.
- 8.2.4 Prior to making your first attempt at either the 1st Year or 2nd year Examinations, you must enrol with and participate in a recognised educational programme for those Examinations. A full listing of licensed centres recognised by Accounting Technicians Ireland is available from www.AccountingTechniciansIreland.ie
- 8.2.5 You may only sit the paper(s) chosen by you on your application and shown on your letter of notification.
- 8.2.6 You may only sit at the Examination venue shown on the letter of notification.
- 8.2.6.1 Should you wish to change venue, you must submit a Change of Venue request to the Examinations Department no less than 6 weeks prior to the start of the Examination Session.
- 8.2.7 You will be permitted to commence study for 2nd year once you have fulfilled the following conditions:

- You must achieve a mark of at least 50% in, or be exempted from, at least three 1st Year subjects , including both Financial Accounting and Taxation ;
- If you are unsuccessful in your remaining 1st Year subject and obtain a pass in one or more subjects at 2nd year, you will be required to re-present for the 1st year subject;

8.3 Exam Notification

- 8.3.1 The examination timetable for each academic year is published in our Prospectus and on our website.
- 8.3.2 Approximately three weeks before the scheduled examination date, the examination notification letter shall be posted to your preferred mailing address. It is your responsibility to ensure that you are aware of the date, time and location of the examination(s).
- 8.3.2.1 You must bring along the notification letter to the specified examination venue in order to gain admittance. Please ensure that there is no writing on the notification letter.
- 8.3.3 All examination venues are offered subject to adequate demand. If there is insufficient demand for the venue the candidate has chosen, they will be automatically re-allocated to their second preference or (if this is not possible) to the nearest available centre.

8.4 Criteria for Completion of Examinations

- 8.4.1 As our syllabus is reviewed every five years, you must successfully complete all 1st Year Examinations within 6 years of the date on which you first register with us.
- 8.4.2 Once you have successfully completed all 1st Year Examinations, you must successfully complete all 2nd year Examinations within 10 years of the date on which you first register with us.
- 8.4.2.1 This means that you have a ten year period, starting when you first register with us, to successfully complete all Examinations (i.e. both 1st Year and 2nd Year).
- 8.4.3 If you are unable to complete your studies within the time-limits set out above then you must apply, in writing, for a special dispensation in order to continue your studies. We will assess any such application on a case-by-case basis and additional time will only be granted in exceptional circumstances.

8.5 Note

- The following provisions apply to all Written Examinations and all computer-based Practical Examinations, unless stated otherwise.

8.6 Identification Requirements

8.6.1 For all Examinations at any Session, 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.
- It will provide you with your Examination Number, which must be written on your script.

8.6.2 In addition, some form of current 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.

8.7 Admission to an Examination Centre

8.7.1 You must identify yourself to the Invigilation team upon entry, and may be refused entrance to, or asked to leave, an Examination if you fail to do so.

8.7.2 Only properly registered candidates are admitted to the examination hall.

8.7.3 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. You must arrive 30 minutes before the start of an Examination.

8.7.4 The Invigilator will not allow you to enter the Examination Hall after the first 30 minutes of the examination under any circumstances.

8.7.5 Each desk in the Examination Hall is numbered with an Examination number; you must ensure that you are sitting at the correct desk by referring to the Examination number shown on your letter of notification. If you do not do so, your script may be rendered invalid.

8.7.6 Accounting Technicians Ireland does not enforce any dress code for Examinations. However, you are requested not to dress in a way likely to cause offence to others. Should an invigilator deem you to

be causing offence they may refuse you entry or ask you to leave the venue.

- 8.7.7 You will not be permitted to bring any beverages other than bottled water to your desk, as a spillage may render your Answer Script illegible. Any other liquids should be left outside the Examination Hall.

8.8 Pre-Examination Announcements

- 8.8.2 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.

8.8.2.1 In particular, please note the location of the fire exits.

- 8.8.3 Note that smoking is not permitted in any Examination Hall.

- 8.8.4 Please ensure that you receive the correct Examination Paper. This is solely your responsibility. Please note that the person next to you may be sitting a different Examination.

8.9 Permitted Materials

- 8.9.2 You are permitted to have at your desk, or in your possession during an Examination, only the following materials:

- o Rulers, pens, and an eraser or correction fluid and transparent pencil case or transparent plastic bag.
- o A noiseless, non-programmable pocket calculator without a printout or graphic/word display facility in any language.
- o 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.
- o You may not take to your desk, or have possession of at any time, any notes, text books or any other material whatsoever during any Examination.

- 8.9.3 You are not permitted to have mobile phones, pagers, or other mobile communication devices at your desk or in your possession during an Examination. You must 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.

- 8.9.4 You will be asked to leave all bags, briefcases, pencil cases 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.

- 8.9.5 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 any other Examination Stationery provided to you by the Invigilator.
- 8.9.6 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.

8.10 Answer Books

8.10.2 For written Examinations, you will be provided with an Answer Book by the Invigilator prior to commencement of the Examination and once you have taken your place at your desk. You are required to provide your answers to the examination questions in the Answer Book provided.

8.10.2.1 In a practical Examination, no writing paper is required and thus none will be provided.

8.10.3 Before the written Examination begins you are required to enter carefully the several particulars required on the Answer Book and attendance slip as follows: **(please note your name should not appear on your Answer Book 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 1st Year or 2nd Year
 - (At the end of the Examination) please also indicate the question numbers that you have attempted during the Examination.
- 8.10.3.1 In a practical examination, an Invigilator will ask you to sign an attendance sheet at the start of the Examination.

8.10.3.2 In all cases, you will not be permitted to leave the Examination Hall until you have signed the appropriate slip or sheet to confirm your attendance.

8.10.4 You will be provided with an Answer Script Booklet. Should you require an additional booklet during the Examination, please raise your hand and a member of the Invigilation team will provide one to you.

8.10.5 Ensure that you write on one side of the writing paper only.

8.10.6 Ensure that all of your answers are written in ink, using black or blue biro. Please note that pencil should not be used in any circumstances.

8.10.7 Ensure that the answer to each question is commenced on a separate page; where a question consists of two or more parts this instruction does not apply.

8.10.8 Ensure that each page bears the question number.

8.10.9 Once the Invigilator calls time you must stop writing immediately. Your Answer Book will be collected by one of the invigilating team. Please note that you must remain at your desk until permitted to leave by the invigilator.

8.10.10 Check that all relevant details are entered on your Answer Book. Under no circumstances are candidates allowed to leave the Examination Hall with an Answer Book or any Examination Stationery, even if blank.

8.10.11 You 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.

8.10.12 If you submit a blank script, you shall be deemed to have made an attempt at the Examination.

8.11 Conduct during an Examination

8.11.2 Do not behave in a manner that may distract others at any time 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.

8.11.3 You 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 Books have been collected.

- 8.11.4 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.). Please refer to Section 14 in relation to Breach of these Regulations.
- 8.11.5 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 continue the Examination, you must inform the Invigilator of this and surrender your Answer Book and all Examination Stationery;
 - If you wish to use the bathroom facilities then you must be escorted by an Invigilator. Note especially that all Rules & Regulations apply during any such temporary absence from the Examination Hall. You may not bring the Examination Paper, Answer Book, or any other materials with you during any such absence.
- 8.11.6 You must not open the Examination paper or otherwise commence the examination until instructed by the Invigilator to do so.
- 8.11.7 You must leave your exam notification letter visible on your desk to allow the invigilator to check during the examination, without undue disturbance to you.
- 8.11.8 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.
- 8.11.9 Invigilators are present in the examination hall to ensure the proper conduct of the examination (including the recording of attendees) and to deal with problems which might arise. If during the examination you have a question or query, these should only be addressed to the Invigilator. Under no circumstances should you leave your place unless directed to do so by the Invigilator. All instructions of the Invigilator must be complied with.
- 8.11.10 At the end of the examination, you must remain in your place until an Invigilator has collected your Answer Book, your Answer Book has been checked, and the Invigilator has announced that you may leave the examination hall. It is your responsibility to ensure that your Answer Book is collected by an Invigilator. You are reminded that it

is not permitted to take any Answer Book(s) or other Examination Stationery out of the Hall under any circumstances, even if blank.

8.11.11 Your Answer Script and all Examination Stationery remain the property of Accounting Technicians Ireland and will not be returned to you. Please note that we do not provide you with a copy of your Answer Book at any time.

8.12 Publication of Examination Results

8.12.2 We communicate your examination results to you by letter (the date of exam results publication will be shown on www.accountingtechniciansireland.ie) after ratification of the results and awards by the relevant meeting of the Board of Examiners. Examination results will also be published on our website (www.AccountingTechniciansIreland.ie). You will have to use your secure log-in details in order to access these. Whereas you may access your results through other means, the published letter takes precedence over any other correspondence received.

8.12.3 Any candidate who has not made full payment in respect of all relevant fees due to Accounting Technicians Ireland, regardless of amount, will not be permitted to sit any Examination.

8.12.4 A copy of your Examination results will be provided to the college where you are attending for classes approximately two weeks after the publication of results on our website. We will not release your results to any other person or organization under any circumstances without prior permission, in writing, from yourself.

8.12.5 In order to preserve confidentiality, examination results will not be disclosed by email, fax, telephone or to personal callers to Accounting Technicians Ireland.

8.13 Reasonable Accommodations/Reasonable Adjustments

8.13.2 It is the policy of Accounting Technicians Ireland to provide you with any reasonable assistance you may require to complete your examinations. Accounting Technicians Ireland shall attempt to provide, where practical, a range of supports to candidates who have a physical or sensory disability, or a specific learning problem (eg. Dyslexia). Similar facilities can be made available to candidates who have particular requirements because of an accident, illness, medical condition or pregnancy. If you feel that your circumstances may merit assistance, you must contact us in confidence by the appropriate deadline (all applicable dates can be seen on www.AccountingTechniciansIreland.ie) in order to allow sufficient time

for us to arrange the assistance that you require. You will be asked to provide appropriate documentation to us in support of your request.

- 8.13.3 If you have a medical condition that may affect your performance or the performance of any other person, you should advise us as soon as possible in advance of the Examination.

8.14 Special Consideration

- 8.14.1 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 must inform Accounting Technicians Ireland within **five (5) days** of the date of the Examination(s), including appropriate documentation (e.g. medical certificate). Further information is available on our website www.accountingtechniciansireland.ie.

8.15 Absence from Examinations

- 8.15.1 Note that once you apply for an Examination, you will be deemed to have made an attempt once that Examination has taken place.
- 8.15.1.1 This means that absence from an Examination for which you have applied shall be counted as an attempt, unless you have applied for Special Consideration and your absence has been approved by us.
- 8.15.2 Subject to the following, if you are absent from all of the Examinations for which you have applied, you 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.
- 8.15.3 Accounting Technicians Ireland will not, issue a refund of examination fees once an application has been received.
- 8.15.4 If you present at one or more of the Examinations for which you have registered, but are absent from any other Examination(s) at the same Session, you 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.

9. Criteria for Passing Examinations

9.1 Achieving a Pass

- 9.1.1 You will be deemed to have achieved an overall result of “Pass” in 1st Year when you have achieved a pass in every subject in 1st Year
- 9.1.2 Similarly, you will be deemed to have achieved an overall result of “Pass” in 2nd Year when you have achieved a pass in every subject in 2nd Year
- 9.1.3 In 1st Year, you will be deemed to have achieved a pass in an individual subject if you obtain a mark of not less than 50% in the Examination for that subject.
- 9.1.4 In 2nd Year, you will be deemed to have achieved a pass in a particular subject if you obtain:
- i) A mark of not less than 50% in each of Advanced Financial Accounting Advanced Taxation and Management Accounting;
 - ii) A mark of not less than 70% in Integrated Accounting Systems (see also section 9.4);
- 9.1.5 Once you have achieved a pass in one or more Examinations, you will not be required to re-sit those Examination(s), subject to the criteria for completing examinations (see section 8.3).
- 9.1.6 If you do not complete all Examinations within this period (see section 8.3), you may be required to re-sit any Examinations that have been previously passed and obtain a further pass. This is to ensure the currency of your competency.
- 9.1.7 A result of “Partial Pass” will be awarded where you attempt two or more subjects at a particular level (1st year or 2nd year) but are not successful in all of the Examinations that you attempt.
- 9.1.7.1 A “Partial Pass” will also be awarded in cases where you have not yet attempted all Examinations at a particular level (1st year or 2nd year) but have passed at least one of the Examinations at the level.
 - 9.1.7.2 Finally, a “Partial Pass” will be awarded to successful 2nd year students who have one 1st year Examination remaining to complete.

9.2 Achieving a Merit Pass

9.2.1 You will be awarded an overall result of “Merit Pass” if you attempt all four Examinations at either 1st Year or 2nd Year at the same Examination Session, and:

- o You achieve a total mark of 230 (see also section 9.4 below);
- o You achieve a mark of at least 50% in each Examination except (for 2nd Year) in Integrated Accounting Systems where a mark of 70% must be achieved;
- o You fulfil all of these requirements on your first attempt, unless you have applied for Special Consideration and been granted an exception. Such exceptions are granted at the sole discretion of Accounting Technicians Ireland.

9.2.2 Please note that the first sitting of Integrated Accounting Systems will take place in April. If you need to resit this subject, you may do so in August. You will be awarded a “Subject Merit” in an individual subject if you achieve a mark of not less than 60% in the Examination for that subject.

9.3 Achieving a Distinction

9.3.1 You will be awarded an overall result of “Distinction” if you attempt all four Examinations at either 1st Year or 2nd Year at the same Examination Session, and:

- i) You achieve a total mark of 250 (see also section 9.4 below);
- ii) You achieve a mark of at least 50% in each Examination except (for 2nd Year) in Integrated Accounting Systems where a mark of 70% must be achieved;
- iii) You fulfil all of these requirements on your first attempt, unless you have applied for Special Consideration and been granted an exception. Such exceptions are granted at the sole discretion of Accounting Technicians Ireland.

9.3.2 Please note that the first sitting of Integrated Accounting Systems will take place in April. If you who need to resit this subject, you may do so in August. Please note that a “Distinction” is not awarded on a subject basis and is an overall award only.

9.4 Weighting of Marks

9.4.1 For the purposes of determining whether or not you achieve an overall result of “Merit Pass” or “Distinction” at 2nd Year, 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 total mark.

10 Eligibility for Assessment of Work-Based Learning

- 10.1 Only those who have successfully completed all units in 1st Year and 2nd Year, who have paid all relevant fees for the current year, and who have completed a minimum of two years relevant full time equivalent work experience, may apply for assessment of their work experience.
- 10.2 Relevant work experience requirements are based on full-time employment. If any element of the work experience is achieved on a part-time basis, the hours must equate to two years of full employment (30 hours per week by 35 weeks per year). This must be highlighted on the work experience portfolio.
- 10.3 All work-based learning must be signed off by a qualified mentor who can validate that the learning outcomes to be assessed have been achieved.
- 10.4 It is the responsibility of the candidate to arrange a mentoring relationship with their employer. Employers are typically pleased to facilitate work based learning.
- 10.5 You must bring the responsibilities of a mentor (as laid out below) to the attention of your mentor, so that no confusion exists as to the importance of their role.
- 10.6 It is the role of the Mentor/Employer to:
 - i) Impart their knowledge to enhance your experience;
 - ii) Supervise your work to ensure you gain experience in the necessary competencies;
 - iii) Complete and review your Record of Work Experience on a regular basis. This will facilitate the planning of your experience and enable the Mentor to discuss your progress and to identify any areas for improvement or further training and to plan continued development;
 - iv) Review and validate your Record of Work Experience when he/she is satisfied that work based learning outcomes have been achieved consistently and reliably to the standard outlined in the unit descriptions over a two year period.

11 Criteria for Assessment of Work Experience Units

- 11.1 Only work experience validated by an approved Mentor will be accepted for assessment.
- 11.2 The Mentor can only validate work experience that you have actually achieved under their mentorship.
- 11.3 Through the completion of a detailed Record of Work Experience, you will be expected to demonstrate that you have achieved all of the learning outcomes associated with the mandatory units and to have achieved all of the learning outcomes on selected elective units.
- 11.4 The learning record should describe the following details for the work undertaken:
 - The date the work was undertaken or the number of hours spent on a learning outcome in a specified period.
 - A short description of what was done.
- 11.5 You should note that Section 14 (Breach of Regulations) applies to all submissions of any work-based learning (either in whole or in part).

12 Criteria for Achieving Work Experience Units

- 12.1 Work based learning is assessed through a three stage process. Thus all learning records are fully reviewed to ensure that you meet the assessment criteria set out for each unit. The procedure we use to assess your Work Experience is separately documented; a copy of this process can be seen on our website.
- 12.2 You must submit your Record of Work Experience on our Work Experience Form which can be downloaded from www.AccountingTechniciansIreland.ie
- 12.3 Please refer to the Record of Work Experience for the relevant areas in which you must demonstrate competency consistently over a period of time equivalent to two years full time employment. Such experience must be verified by your mentor(s).

13 Examination & Assessment Appeals Procedures

13.1 Clerical Recheck of Results

- 13.1.1 A recheck examination materials shall mean to verify that:
 - i) totals are correct for each question;
 - ii) all sections of the paper were marked;
 - iii) the marks have been correctly transcribed;
 - iv) all marks were correctly included in the final result;
 - v) the computer record is correct.
- 13.1.2 Please note that this does not involve re-marking the Answer Script, however feedback will be provided to you giving an indication as to how you performed in each question.
- 13.1.3 This feedback will consist of a “percentage range” (e.g. 50%-60%) for each question that was marked. It is not possible to provide detailed feedback on individual scripts, however all Examiner Reports are published on our website within one month of the publication of results.

- 13.1.4 In the case of Assessment of Work Experience re-check shall mean a check of the Work Experience Record against the Assessment Criteria of the Unit under appeal.
- 13.1.5 You may request a recheck of one or more of their Examination results (or Work Experience Record) subject to the following:
- i) You must request a recheck in writing within five (5) working days of the publication of Examination results on Accounting Technicians Ireland website (www.AccountingTechniciansIreland.ie) or, in the case of Assessment of Work Experience, within five (5) working days of the receipt of an Assessment Notification from Accounting Technicians Ireland;
 - ii) A fee applies for each recheck request (per subject) is as noted on www.AccountingTechniciansIreland.ie. This fee must accompany all such requests;
 - iii) **You should note that marks may be reduced, increased or remain the same;**
 - iv) The appeal fee will only be refunded if the mark is changed (either reduced or increased);
 - v) Where applicable you should apply to sit the relevant Examinations at the next Session pending the outcome of the recheck. This will not prejudice the outcome.
- 13.1.6 You will be informed, in writing, of the result of the recheck within 10 working days of our receipt of the application.
- 13.1.7 Where an error is discovered as a result of a recheck and the mark is changed, this may:
- i) Lead to a change in the overall result;
 - ii) Lead to a change in the result for an individual Examination;
 - iii) Lead to a change in the mark for a paper BUT NOT to the result for that paper.
- 13.1.8 Where a significant error is discovered on an examination, we will automatically request that the paper is remarked. There will be no additional fee charged in such instances.

13.1.9 If you are unsatisfied with the outcome of a recheck you may, at your option, request a Full Review (as outlined below). You must make this request within five (5) working days of receiving the outcome of the recheck.

13.2 Full Review (Re-marking)

13.2.1 A review means the reconsideration in detail of all or part of the existing examination material or Record of Work Experience by an Independent Expert.

- o In the case of an Examination, a complete re-marking of the entire Examination script by an Independent Expert is undertaken.
- o In the case of Assessment of Work Experience the review consists of an audit by a Moderator who will check the Record of Work Experience.

13.2.2 You may request a review of one or more of your Examination results (or Record of Work Experience) subject to the following:

- i) You must request a review in writing within five (5) working days following completion of a recheck, as outlined in section 13.1.
- ii) A fee applies for each review request (per subject) as noted on www.AccountingTechniciansIreland.ie. This fee must accompany all such requests;
- iii) **You should note that Examination marks may be reduced, increased or remain the same;**
- iv) The fee will only be refunded if the mark is changed (either reduced or increased), or, in the case of a Record of Work Experience, if the result is changed.

13.2.3 Where applicable you should apply to sit the relevant Examinations at the next Session pending the outcome of the review. This will not prejudice the outcome.

13.2.4 Where an error is discovered as a result of a review and the mark is changed, this may:

- i) Lead to a change in the overall result;
- ii) Lead to a change in the result for an individual Examination;

- iii) Lead to a change in the mark for a paper BUT NOT to the result for that paper.

13.2.5 You will be informed, in writing, of the result of the review within 10 working days of our receipt of the application.

13.3 Unresolved Appeals

13.3.1 If you have completed the appeals process (as detailed in sections 13.1 and 13.2) and remain unsatisfied with the outcome, you may make a final appeal directly to the Director of Education in the first instance to seek a review of your case.

13.3.2 You must apply, in writing, within five (5) working days of receipt of the outcome of a review.

13.3.3 All evidence relevant to the appeal must be included with the application. This may include a written submission by you outlining the reason for your appeal.

13.3.4 No further fee is required.

13.3.5 The Director of Education will establish an Appeals Assessment Panel who will:

- i) Conduct an independent review of the appeals process to determine whether or not procedures were correctly followed, and,
- ii) Review any evidence submitted by you.

13.3.6 Upon completion of this independent review, the Panel will:

- i) Confirm that the appeal was conducted appropriately and that the outcome of the appeal will stand;

OR

- ii) Have your Examination script or Record of Work Experience reviewed by a further independent expert, where it is deemed that the previous review (under section 13.2) was not conducted properly;

OR

- iii) Allow you to sit the Examination at the next Session without penalty, where it is deemed that the evidence supplied by you indicates that your performance during the Examination was unduly affected and where this evidence was not previously available.

13.3.7 You will be informed, in writing, of the outcome of this review within ten (10) working days of receipt of the application.

13.3.8 The outcome of this review will be considered to be final and is not subject to further appeal.

13.4 Discovery of Errors following publication of results

13.4.1 Where an appeal discovers an error on an individual Examination Script or Record of Work Experience, your record will be amended and an amended result letter (and award certificate, if relevant) will be issued.

13.4.2 In the unlikely event of an individual appeal inferring that a more widespread error has occurred, we will initiate a full independent review of all Answer Scripts that may have been affected. Any individual whose result that is changed following this review will be informed in writing and an amended result letter (and award certificate, if relevant) will be issued.

14 Breach of Regulations (Disciplinary Procedures)

14.1 Code of Ethics

14.1.1 You are reminded that, once you have registered with us, you are bound by our Code of Ethics. These provide a standard of professional behaviour, which is expected of all Accounting Technicians Ireland students, affiliates and members. A copy of these can be downloaded from our website (www.AccountingTechniciansIreland.ie)

14.2 Definitions

14.2.1 For the purposes of these regulations, 'Cheating' means any attempt to benefit oneself, or another, by deceit, fraud or other breach of these Regulations. Such breaches include, but are not limited to, possession of unauthorized material, 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.

- Unauthorized materials include, but are not limited to, notes, paper or other stationery, electronic devices and phones that have not been approved for use by Accounting Technicians Ireland. You should note that possession of such unauthorized material during an Examination is considered a breach of these regulations, regardless of whether or not there was any intent or opportunity to use such materials during the Examination.

14.2.2 In cases of impersonation, both the impersonator and the impersonated will be liable to have penalties imposed upon them by the Education 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 the file, outlining the name of the impersonator, to the relevant legal authorities.

14.3 During an Examination

14.3.1 You are reminded that you must identify yourself on request to an Invigilator before, during or immediately after an Examination.

14.3.2 If an Invigilator forms the opinion that a candidate is cheating, he/she will inform you and take any such evidence as is required (e.g. unauthorized materials). You will then be permitted to complete the Examination.

14.3.3 If you are deemed to be acting in a manner that is distracting or interfering with the Examination, or the efforts of any other individual(s), then an Invigilator will issue you with one verbal warning. If the behaviour continues subsequently, the Senior Invigilator shall have the power to remove you from the Examination Venue and take your Answer Script and any Examination Stationery in your possession.

14.3.4 In all cases, a report (together with any evidence collected) will be forwarded to the Examinations Department after the conclusion of the Examination.

14.4 After an Examination

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

14.5 Work Based Learning Assessment

14.5.1 If an Assessor suspects that cheating has taken place, they will compile a report and inform the Education Department, providing any evidence they have gathered.

14.6 Breach of Regulations Hearing

- 14.6.1 The Examinations Department will consider all allegations of cheating, together with the evidence collected.
- 14.6.2 Where there is sufficient evidence to support an allegation of cheating, or other breach of these regulations, the Academic Affairs Manager will convene a Hearing with a view to allowing each candidate an opportunity to present his/her case.
- 14.6.3 The Hearing will be conducted in the presence of 4 senior members of our staff, to include the Director of Education or, in his/her absence, another Director from within the Executive, and one Independent professional (not previously involved in the Examination process).
- 14.6.4 Any individual alleged to be in breach of the regulations 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) working days notice of the date of the Hearing. This letter will be sent by recorded mail;
- 14.6.5 Any individual who receives any such allegation is entitled, at their option, to:
- o Attend the Hearing and address the issue in person;
 - o Make a written statement in relation to the allegation, which must arrive in advance of the date of the Hearing; or
 - o Make no response.
- 14.6.6 If you opt to attend the Hearing should advise the Academic Affairs Manager of this fact, and are entitled to present your own evidence or call witnesses in relation to the allegation. You are also entitled to be accompanied by another person, if you so wish.
- 14.6.7 All evidence following such a hearing will be forwarded to the Board of Examiners (or, in the case of Work Experience, the Work Experience Review Group) for its consideration and the result communicated to the student(s) within 10 working days of the meeting of the Board.
- 14.6.8 Where you do not respond to the allegation (either in writing or in person), all evidence will be forwarded to the Board of Examiners (or Work Experience Review Group) for its consideration and the result communicated to you within 10 working days of their meeting.

14.6.9 Where it is deemed that there is not sufficient evidence to support an allegation of cheating, no further action shall be taken.

14.7 Consideration by the Board

14.7.1 If you are adjudged by the Board of Examiners (or, in the case of Work Experience, the Work Experience Review Group) to have violated any of the Rules & Regulations, or in any other way to have acted improperly, the Board (or Review Group) 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):

- A formal warning being entered on the your permanent record;
- A reduction in the mark awarded in a single Examination (this may include a reduction to a mark of zero);
- 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 ten (10) years;
- Any combination of the above.

14.7.2 If you are adjudged by the Board (or Review Group) to be innocent of the allegation made, then no penalty will be imposed and you will be so informed.

14.7.3 Where the person accused is not registered with Accounting Technicians Ireland (such as in a case of impersonation), and where the determines that an offence has taken place, they may impose a ban on such persons from taking Examinations or submitting a Record of Work Experience for any stated period of time not exceeding ten (10) years. Such acts of fraud shall also be communicated to the relevant legal authorities.

14.7.4 Where you have been found guilty of an offence, this fact, and the penalty imposed, will be notified in writing to you by the Board of Examiners or in the case of Work Experience (the Work Experience Review Group) and a copy will be retained on your permanent record. Any notification shall be sent by recorded post.

14.8 Right of Appeal

14.8.1 If you are found guilty of an offence, you shall have the right to appeal this finding, subject to the procedure set out below:

14.8.2 A candidate may lodge an appeal, in writing, to the Academic Affairs Manager within seven (7) working 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.

14.8.3 The appeal will be reviewed by the Director of Education. On foot of this review, the Director of Education shall have the power to:

- Uphold the original finding and the penalty set,

OR

- Determine that the finding was in error and withdraw any penalty from the candidate.

14.8.4 Accounting Technicians Ireland shall inform you of the outcome of their appeal within seven (7) working days of receipt of same.

14.8.5 You retain the right to appeal the decision of the Board (or Review Group) through the civil courts.

END.