
Examination Rules & Regulations

Transition Arrangements

(These arrangements apply only to students who registered with Accounting Technicians Ireland (formerly known as The Institute of Accounting Technicians in Ireland, or IATI) prior to the 2008-2009 Academic Year.)

June 2009



Note:

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

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

Arrangements for Computerised Accounting

The Computerised Accounting subject will no longer be offered and has been replaced by a new subject entitled "Integrated Accounting Systems" (or IAS). This new module is core at Year 2 for all students and must be successfully completed to achieve an overall pass.

As such, the following transition arrangements will apply:

- 1) The pass mark for IAS is 70%, which is the same as the pass mark for Computerised Accounting.
- 2) IAS is a Year 2 module and cannot be attempted by students in Year 1.
- 3) Students who completed Computerised Accounting in May 2005 or subsequently will be exempted from IAS. This means that you will only have to complete the remaining Year 2 subjects in order to complete Year 2.
 - o Accounting Technicians Ireland recognises that certain other professional bodies require the student to have attempted and passed all subjects in one sitting in order to be considered for exemptions. Accordingly, and for the academic year 2008-2009 only, Accounting Technicians Ireland will recognise a student's mark for CA for the sole purpose of attaining an exemption or entry into another professional body, taken in the past 3 years, as a first sitting in 2008/2009.
 - o You may register for the examination in IAS at your discretion. However, if you elect to do so, then the mark you achieve will stand. You will not be able to carry forward your Computerised Accounting mark in this instance.
- 4) Students who completed Computerised Accounting prior to September 2005 will not be exempted from IAS and will need to complete this new subject in order to complete Year 2.

Arrangements for Business Law and Company Law

The module Business Law (Year 1) will no longer be offered and has been replaced by a new module entitled Law & Ethics.

The module Company Law (year 2) will be examined one final time in 2009. The new module, Management Accounting, will replace Company Law in 2010.

The following transition arrangements will apply for these modules:

- 1) Students who have not completed EITHER Business Law OR Company Law must:
 - a. Complete Law & Ethics in place of Business Law (i.e. as a Year 1 module) and **EITHER**
 - b. Complete Company Law in 2009 **OR** complete Management Accounting in 2010 (this is the first year that Management Accounting will be offered as a Year 2 subject)
- 2) Students who have completed Business Law but have not completed Company Law must:
 - a. Complete Company Law in 2009 (if they have already attending classes for this module)
OR
 - b. Complete Law & Ethics in 2009 or 2010, when it will be accepted as a Year 2 subject.
OR
 - c. Complete Management Accounting in 2010, when it will first be offered as a Year 2 subject.
OR
 - d. I.T. in Business in 2009
- 3) Students who have not completed Business Law but have completed Company Law must complete Law & Ethics as a Year 1 module.
- 4) Students who have completed BOTH Business Law AND Company Law do not need to complete Law & Ethics.