
General Rules & Regulations

of Accounting Technicians Ireland

Effective Date: March 2020



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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.
 - 2.1.1. Accounting Technicians Ireland also publishes a set of Rules & Regulations for Apprenticeship Programmes that apply ONLY to those who are applying to (or taking part in). The Rules & Regulations for Apprenticeship Programmes are deemed to be separate and distinct from the General Rules & Regulations set out in this document.
- 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 on our website www.accountingtechniciansireland.ie 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.

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. You can request a copy of the full policy from Student Services directly.

4. Exemptions (Recognition of Prior Learning)

4.1. Applying for Exemptions

You may apply for one of more Exemptions from Certificate/Year 1 subjects, based on prior learning, prior to registering with us. You will be required to provide details of any relevant course of study completed within the previous 6 years. The full Exemptions Policy is available on <http://www.accountingtechniciansireland.ie/images/uploads/pdf/Exemptions Policy Jan 2020.pdf>

4.2 Please note that:

- We do not award Exemptions from any Diploma/Year 2 subjects or from our Work-based subjects.
- We do not award Exemptions based on prior work-experience, as this is assessed as part of the qualification.
- 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 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 Diploma/Year 2 subject(s) assume prior knowledge of Certificate/Year 1 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 Diploma/Year 2, we recommend you revise the subject before you commence study. It is not possible to obtain an overall "Merit Pass" or "Distinction" in Certificate/Year 1 if you have accepted any Exemption(s).

4.6.3 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.

4.6.4 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 work-based assignments and 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 Certificate/Year 1 Examinations within 6 years of your first registration with us. Once you successfully complete all Certificate/Year 1 Examinations, you must complete all Diploma/Year 2 examinations and work-based assignments 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 and work-based assignments.

5.1.3 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.

5.1.4 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.

5.1.5 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.

5.1.6 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.

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

- Access to secure areas of our website
- Access to Knowledgepoint (bank of questions and solutions)
- Regular Newsletters

5.1.8 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 on-line 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 Entry Requirements

[NOTE: Entry Requirements for Apprenticeship Programmes may differ from those set out below. Students seeking to Register on an Apprenticeship Programme should consult the Rules & Regulations for Apprenticeship Programmes]

5.4.1 Mature learners – who have reached 21 years of age by the registration deadline in the year in which they apply – may apply based on age and experience.

5.4.2 School leavers (and other applicants under 21 years of age) must have achieved the minimum entry requirement, normally at Leaving Certificate (Republic of Ireland) or A/AS-Level (Northern Ireland).

5.4.2.1 For applicants in the Republic of Ireland who have completed the Leaving Cert in 2016 or earlier, the minimum requirement is:

a) Five passes at Ordinary Level, which **must include** passes in English and either Maths or Accountancy.

OR

b) Two passes at Ordinary Level and two passes at Higher Level. Again, this **must include** passes in English and either Maths or Accountancy.

5.4.2.2 For applicants in the Republic of Ireland who will complete the Leaving Cert in 2018 (or subsequently), the minimum entry requirement is:

a) Five passes at Ordinary Level, which **must include** a grade of O5 (or better) in English and either Maths or Accountancy.

OR

b) Two passes at Ordinary Level and two passes at Higher Level. Again, this **must include** a grade of O5 (or better) in English and either Maths or Accountancy.

For the purposes of our entry requirements, a 'pass' at Ordinary Level is a grade of O6 (or better). At Higher Level it is a grade of H6 or better.

- 5.4.2.3 For applicants in Northern Ireland, the minimum requirement is one A-level or 2 AS-levels, with at least a grade C in English and either Maths or Accountancy at GCSE level.
- 5.4.2.4 You may also be eligible if you have completed another nationally recognised qualification such as HETAC or FETAC (in the Republic), or QCA or BTEC (in Northern Ireland). Further information on specific requirements is available on request.

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 formally withdraw from our programme, you must do so by submitting a Withdrawal Request Form to the Student Services department. A Withdrawal Request form can be requested 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 31st December (September intake) or 30th April (January intake), we will issue a refund of your Registration Fee (or Annual Student Fee, in the case of continuing students), less an administration charge.
- 5.6.3 Please note that fees paid in respect of our course texts books are not refundable except within the Terms & Conditions for these products, as detailed on our website.
- 5.6.4 Exam fees will be refunded as per our Refund Policy set out in Section 7.3.1.1
- 5.6.5 If you decide to formally withdraw from our programme and have opted to pay your fees via our Stepped Payment Facility, you will only be refunded any amount paid after the cost of any Course Materials and the relevant administration charge has been covered.
- 5.6.6 Unfortunately no refund can be made in respect to any fees, apart from Exam Fees, for those who withdraw from the course after the 31st of December each academic year.

5.6.7 There is no deferral option should you decide to reduce the number of modules you wish to study in any given academic year. In this case the refund policy set out in Sections 5.6.2 – 5.6.6 will apply.

5.7 Withdrawing from The Academy or Online Programme – September Intake

5.7.1 **Full Payment** - If you have enrolled as a student with The Academy or Online Programme and decide to formally withdraw, tuition fees will be refunded in full up to 4 weeks following receipt of payment. After this point and before 31st December, you will be entitled to a refund of 50% of tuition fees paid. After 31st December no refunds will be made in respect of tuition fees.

5.7.2 **Stepped Payment** - If you have opted to pay your tuition fees via our Stepped Payment Facility and decide to withdraw from our programme more than 4 weeks after your 1st payment but before 31st December, you will only be refunded any amount paid after 50% of the total Tuition Fees, the cost of any Course Materials and relevant administration charge has been covered.

5.7.3 There is no deferral option should you decide to reduce the number of modules you wish to study in any given academic year. In this case the refund policy set out in Sections 5.7.1 and 5.7.2 will apply.

5.8 Withdrawing from the Online Programme – January Intake

5.8.1 **Full Payment** - If you have enrolled as a student with our Online Programme (Jan intake) and decide to formally withdraw, tuition fees will be refunded in full up to 4 weeks following receipt of payment.

After this point and before 30th April, you will be entitled to a refund of 50% of tuition fees paid. After 30th April no refunds will be made in respect of tuition fees.

5.8.2 **Stepped Payment** - If you have opted to pay your tuition fees via our Stepped Payment Facility and decide to withdraw from our programme more than 4 weeks after your 1st payment but before 30th April, you will only be refunded any amount paid after 50% of the total Tuition Fees, the cost of any Course Materials and relevant administration charge has been covered.

5.8.3 There is no deferral option should you decide to reduce the number of modules you wish to study in any given academic year. In this case the refund policy set out in Sections 5.7.1 and 5.7.2 will apply.

5.9 Cessation of Registration

5.9.1 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.

5.9.2 Should you wish to re-activate your Registration with us after it has been ceased, you will need to contact us directly. Please see Section 5.10 for details.

5.10 Re-registration

5.10.1 If, for any reason, you allow your Registration with us to lapse, you must contact us directly to reactivate your student profile so that you can register as a continuing student for the relevant academic year.

5.10.2 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.

5.11 Maintaining Registration

5.11.1 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

5.11.2 Students and Members will be able to use the TouchPoint portal system to maintain their Registration and pay any fees that may be due. You can login to the TouchPoint system from our website.

5.11.3 We will notify you approximately one month in advance of the date when this fee falls due. A deadline applies for the payment of these fees and this will also be communicated to you.

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 We accept payment by direct debit for any annual fees. A direct debit authorisation form is available on request.
- 7.1.4 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 after the relevant exam booking deadline has passed.
- 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 one month 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 Delivery

7.4.1 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.

7.4.2 For large products (e.g. our Course textbooks), 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.

7.4.3 For other products or services (e.g. Transcripts of Results, etc.), delivery will be by email or by regular post.

7.4.4 When you receive your confirmation email you should check that the address you provided is correct. If it is not, please contact us immediately.

7.5 Replacements

7.5.1 If a product has been lost or stolen (once it has been delivered), it will be necessary for you to purchase a replacement.

7.5.2 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.

7.5.3 The original item may need to be returned to Accounting Technicians Ireland in order to seek a replacement and may incur a charge.

7.6 Cancellations

7.6.1 Where you wish to cancel an order for Course textbooks (or other 'delivered' products), please note that refunds can only be made in line with the Terms of Use available on our website: <http://www.accountingtechniciansireland.ie/about-us/website-terms-of-use>. Specifically, products may only be returned within 14 days of receipt and must be in saleable condition.

7.6.2 Where you wish to cancel an online product (such as KnowledgePoint tutorials), again note that this may only be done in line with the Terms of Use available on our website: <http://www.accountingtechniciansireland.ie/about-us/website-terms-of-use>. Specifically, the product may be cancelled within 7 days of placing the order.

7.6.3 Please note that there are separate rules in place for Examinations: refer to section 8.15 for more information.

8. Examination & Assessment

8.1 Notes

8.1.1 You are required to apply and all fees due to Accounting Technicians Ireland before you can sit any examination (a full list of applicable fees can be seen on www.accountingtechniciansireland.ie, but this includes Annual Student Fee, examination fees, course materials, etc.)

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 presence at an examination. You are also required to indicate that you will be bound by these regulations when applying for any examination(s) and by signing a declaration of integrity in advance of completing your exams.

8.2 Eligibility for Examinations

8.2.1 You are required to apply and pay the applicable 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 You must apply on or before the relevant application deadline. All Examination application deadlines are published on our website and it is your responsibility to make yourself aware of these dates.

8.2.3 You must be fully registered with Accounting Technicians Ireland, have paid all outstanding fees (see www.AccountingTechniciansIreland.ie for details of the current applicable fees) for the current year and have received an email of notification for your Examinations, where the information therein is correct, in order to be eligible to complete our Examinations. **N.B. All exam fees must be paid by the examination deadline (see**

www.AccountingTechniciansIreland.ie for details of the current exam session deadline). Any student that has any outstanding fees will not be eligible to present for their intended exams until all fees have been paid in full.

8.2.4 Prior to making your first attempt at any Certificate/Year 1 or Diploma/Year 2 Examinations, you must enrol with and participate in a recognised educational programme for the relevant modules. A full listing of licensed centres recognised by Accounting Technicians Ireland is available from www.AccountingTechniciansIreland.ie

8.2.5 You may only present for the exam(s) chosen by you on your application and shown on your email of notification.

8.2.6 You will be permitted to commence study for Diploma/Year 2 once you have fulfilled the following conditions:

- You must achieve a mark of at least 50% in, or be exempted from, at least three Certificate/Year 1 subjects, including both Financial Accounting and Taxation;
- If you are unsuccessful in one Certificate/Year 1 subject (either Business Management **or** Business Law) note that you are required to successfully complete this subject at a later date in order to complete the qualification.

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 It is your responsibility to ensure that you are aware of the date and time of your examination booking(s).

8.4 Criteria for Completion of Examinations

8.4.1 As our syllabus is reviewed every five years, you must successfully complete all Certificate/Year 1 Examinations within 6 years of the date on which you first register with us.

8.4.2 Once you have successfully completed all Certificate/Year 1 Examinations, you must successfully complete all Diploma/Year 2 Examinations within 4 years from the date you completed the Certificate/Year 1 exams.

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 Certificate/Year 1 and Diploma/Year 2).

8.4.3 If you are unable to complete your studies within the timeframe, please refer to the Time-limit Policy document available on our website for further information.

8.6 Identification Requirements

8.6.1 For all Examinations at any Session, you must be able to show some form of photo identification. 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 Presenting to an Invigilator before an exam

8.7.1 You must show proof of identify to an Invigilator in advance of taking an online exam, failure to do so may lead to a rejection of your exam.

8.7.2 You must ensure that you present in good time for your Examination(s). Additional time will not be granted if you present late for any reason. You must present 15 minutes before the start of an Examination.

8.7.3 The Invigilator will not allow you to present for your exam after the first 30 minutes of the examination under any circumstances.

8.8 Pre-Examination Announcements

8.8.2 You must pay close attention to the Invigilator's announcement at the beginning of each Examination.

8.8.4 Please ensure that you receive the correct Examination Paper. This is solely your responsibility.

8.9 Permitted Materials

8.9.1 You are permitted to have in your possession during an Examination, only the following materials: .

- A noiseless, non-programmable 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.
- You may not have in your possession any notes, text books, dictionaries or any other material whatsoever during any Examination.

8.9.2 You are not permitted to have mobile phones, pagers, or other mobile communication devices in your possession during an Examination.

8.10. 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.

8.11 Conduct during an Examination

8.11.1 You are not permitted to gain, or attempt to gain, an unfair advantage through any form of unprofessional conduct (e.g. attempting to use materials that are not permitted, etc.). Please refer to Section 14 in relation to Breach of these Regulations.

8.12 Publication of Examination Results

8.12.1 We communicate your examination results to you by email (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 Assessment Board. 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.

8.12.2 Any candidate who has not made full payment in respect of all outstanding fees due to Accounting Technicians Ireland, regardless of amount, will not have their exam result released until all such fees have been paid in full.

8.12.3 A copy of your Examination results will be provided to the college where you are attending for classes following 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.

8.12.4 In order to preserve confidentiality, examination results will not be disclosed AT ANY TIME 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 difficulty (e.g. 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.

8.13.4 Please note that if you advise us of a medical condition after the appropriate deadline, we cannot guarantee that we will be able to provide you with the assistance that you may need, although we will take all reasonable steps to do so.

8.14 Special Consideration

8.14.1 Where circumstances affecting a learner's performance arises on the day of an examination (or shortly beforehand), and the learner is unable to communicate these in advance (e.g. personal illness), they may apply for Special Consideration. Learners must inform Accounting Technicians Ireland in writing within five (5) days of the date of the Examination(s).

They must include the following information:

- Learner name and registration number
- Exam session (e.g. May)
- Exam titles (e.g. Taxation)
- Supporting documentation (e.g. medical certificate)

The information provided will be reviewed by ATI Assessment Lead who will decide the most appropriate action.

If authorised, an 'Approved Absence' may be recorded for the relevant examination(s) which will allow the learner to retake the examination(s) at no extra cost.

8.14.2 If the learner has presented, or made an attempt, at an examination and subsequently advised ATI of any particular circumstances as outlined above, then the circumstances will be presented to the Assessment Board who may decide that no attempt be recorded, or to allow the mark awarded to stand.

The learner will be informed of the outcome of their application within 10 days of the Assessment Board.

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.

- This means that absence from an Examination for which you have applied shall be counted as an attempt, unless your absence has been approved by us as per Section 8.14 above.

8.15.2 **Accounting Technicians Ireland will not issue a refund of examination fees once the relevant application deadline has passed.**

8.15.3 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.

- For example, if you apply for four examinations but are absent from all four of these, then you may carry forward your fee to the next session. However, if you present for one examination (or more) then you cannot carry forward any fees.
- Similarly, if you apply to present for two examinations but are absent from both, then you can carry forward the fee to the next session. However, if you were to present for either examination then you cannot carry forward any fees.

8.15.4 Note that Examination Fees can only be carried forward to the next Examination Session (e.g. From May to August). It is not possible to "carry forward" an Examination fee beyond the next session and such fees will be deemed lost once the next session has passed.

8.15.5 If you present at one or more of the Examinations for which you have applied, 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 in such cases.

- For example, if you apply for four examinations and present for one of these but are absent from the remaining three, you cannot “carry forward” any fees to the next session and will need to submit the Examination Fee again.

8.15.6 You may apply for an approved absence from the exams once you have submitted a medical certificate within 5 days of the exam taking place. If the medical certificate is not received within 5 working days, the student will be marked as absent from the exam(s).

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 Certificate/Year 1 when you have achieved a pass in every subject at that level.

9.1.2 Similarly, you will be deemed to have achieved an overall result of “Pass” in Diploma/Year 2 when you have achieved a pass in every subject at that level.

9.1.3 In Certificate/Year 1, 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 Diploma/Year 2, you will be deemed to have achieved a pass in a particular subject if you obtain:

- a. A mark of not less than 50% in each of Advanced Financial Accounting, Advanced Taxation and Management Accounting;

AND

b. A mark of not less than 70% in Integrated Accounting Systems / Data Financial Management;

9.1.5 Once you have achieved a pass in one or more Examinations, you will not be required to present for 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 present for any Examinations that have been previously passed and obtain a further pass. This is to ensure the currency of your competency.

9.1.7 An overall result of "Partial Pass" will be awarded where you attempt two or more subjects at a particular level (Certificate/Year 1 or Diploma/Year 2) 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 (Certificate/Year 1 or Diploma/Year 2) 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 Diploma/Year 2 students who have one Certificate/Year 1 Examination remaining to complete.

9.2 Achieving a Merit

9.2.1 You will be awarded an overall result of "Merit" (achieve between 65% - 79%), if you attempt all four Examinations at either Certificate/Year 1 or Diploma/Year 2 at the same Examination Session, and:

- You achieve a total mark of 260;
- You achieve a mark of at least 50% in each Examination, except (for Diploma/Year 2) in Integrated Accounting Systems/Financial Data Management where a mark of 70% must be achieved;
- 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 You will be awarded a “Merit” in an individual subject if you achieve a mark of not less than 65% (or, in Integrated Accounting Systems / Data Financial Management a mark of not less than 80%) in the Examination for that subject.

9.3 **Achieving a Distinction**

9.3.1 You will be awarded an overall result of “Distinction” (80%+), if you attempt all four Examinations at either Certificate/Year 1 or Diploma/Year 2 at the same Examination Session, and:

- i) You achieve a total mark of 320;
- ii) You achieve a mark of at least 50% in each Examination, except (for Diploma/Year 2) 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 You will be awarded a “Distinction” in an individual subject if you achieve a mark of not less than 80% (or, in the case of Integrated Accounting Systems / Data Financial Management, a mark of not less than 90%) in the Examination for that subject.

9.4 **Students who have already passed exams**

If a student has already passed an exam and wishes to present for the exam again in order to achieve a higher mark, the higher mark awarded in either exam will stand.

10 Requesting a copy of an Online Exam

10.1 You may request a copy of your online exam (s) upon publication of the examination results. ATI retains a copy of the exam for one (1) year from the date the results are published on the ATI website. It is the policy of ATI to securely dispose of all exams after one (1) year from the date of the examination session.

10.2 You can request your exam by completing a Subject Access Request (SAR) form. A photocopy of your proof of identity (e.g. passport or driver’s licence) must accompany this Access Request Form. The Subject Access Request form can be accessed [here](#). Under GDPR regulations, ATI will respond to this SAR within 30 days of receipt of the completed form and proof of identity.

11 Submission of Completed Assignments by the Learner

- 11.1 A total of eight work-based Assignments will have to be completed and passed, as well as achieving the necessary pass marks for the modules requiring an examination, in order for you to achieve the full award.

Module	Examination	Work-based tasks
Financial Accounting	70%	30% (2 x 15%)
Taxation	100%	
Business Law	100%	
Business Management	70%	30% (2 x 15%)
Advanced Financial Accounting	70%	30% (2 x 15%)
Advanced Taxation	100%	
Management Accounting	100%	
Financial Data Management	50%	50% (2 x 25%)

- 11.2 The following process applies for the completion by you of each module specific work-based assignment.

11.2.1 ATI will apply two 'windows' in each Academic year where deadlines will apply for the submission of completed work-based assignments.

11.2.2 Two work-based assignments will be expected to be submitted on two separate dates throughout the year. These dates will be published on our website.

- 11.3 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 Examination & Work-Based Assignment Appeals Procedures

12.1 Clerical Verification of Results

- 12.1.1 A verification of examination materials shall mean to verify that:

i) the totals are correct for each question; ii) all sections were marked; iii) the marks have been correctly

transcribed; iv) all marks were correctly included in the final result;

ii) the computer record is correct.

12.1.2 Please note that this does not involve re-marking the exam, however the learner will be informed in writing of the outcome of the verification.

12.1.3 It is not possible to provide detailed feedback on individual exams; however, all Examiners' Reports are published on the ATI website within one month of the publication of results.

12.1.4 In the case of Assessment of Work Experience, verification shall mean a check of the Work Based Modules against the Assessment Criteria of the Unit under appeal.

12.1.5 A learner may request a verification of one or more of their Examination results (or Work Based Modules) subject to the following:

- i) A learner must request a verification 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 verification 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 verification fee will only be refunded if the mark is changed (either reduced or increased);
- v) Where applicable a learner should apply for the relevant Examinations at the next Session pending the outcome of the verification. This will not prejudice the outcome.

12.1.6 A learner will be informed, in writing, of the result of the verification within 10 working days of our receipt of the application.

12.1.7 Where an error is discovered as a result of a verification 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 an exam BUT NOT to the result of that exam.

12.1.8 Where a significant error is discovered on an examination, we will automatically request that the exam is remarked. There will be no additional fee charged in such instances.

12.1.9 If a learner is unsatisfied with the outcome of a verification they may, at their option, request a Full Review (as outlined below). They must make this request within five (5) working days of receiving the outcome of the verification.

13.2 Full Review

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

- In the case of an Examination, a complete review of the entire Examination by an Independent Expert is undertaken. The Independent Examiner will carry out checks to ensure the marks allocated were fair, consistent and in line with the marking scheme.
- In the case of Assessment of Work Based Module(s) the review consists of an audit by a Moderator who will check the Work Experience.

13.2.2 You may request a review of one or more of your Examination results or Work Based Module subject to the following:

- i) You must request a review in writing within five (5) working days following completion of verification.
- 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 Work Based Module, if the result is changed.

13.2.3 Where applicable you should apply to take 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. Feedback will be provided to you giving an indication as to how you performed in each question.

13.3 Other Appeals

Learners or centres may also make an appeal to ATI in regard to decisions that may have been made relating to Reasonable Adjustments or Special Consideration. This may be where an adjustment made was thought to be not appropriate or sufficient or whether the learner feels their assessment performance was disadvantaged.

In these cases, please apply the process as outline below in Stage 3 Unresolved Appeals.

Individual appeals against the outcome of a malpractice or maladministration investigation will be dealt with under the disciplinary processes following a potential breach to the Code of Ethics.

13.4 Unresolved Appeals

13.4.1 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 Chief Operations Officer the first instance to seek a review of your case.

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

13.4.3 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.

13.4.4 No further fee is required.

13.4.5 The Chief Operations Officer 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.

This panel will include at least one member who is completely independent of ATI awarding organisation.

13.4.6 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 or Work Based Module 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 take 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.

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

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

13.5 Discovery of Errors following publication of results

13.5.1 Where an appeal discovers an error on an individual Examination or Work Based Module, your record will be amended and an amended result letter (and award certificate, if relevant) will be issued.

13.5.2 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 exams 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.

13.5.3 Where this has occurred ATI will ensure that any systems and processes that are at fault will be corrected and steps will be taken to prevent re-occurrence.

14. Work Based Modules - Work-Based Learning

14.1 Work-Based Learning (WBL) takes place under the direct supervision of a Workplace Mentor, appointed by the employer.

14.2 The WBL requirements are consolidated within two Work-Based modules – Work Practice (Level 4) and Advanced Work Practice (Level 5)

14.3 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.

14.4 It is the responsibility of the Learner to arrange a mentoring relationship with their employer.

14.5 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.

14.6 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) Review and validate your training plan 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.

15. Assessment Malpractice & Maladministration Policy

Policy Aim

This policy is aimed at all parties, including learners, who are involved in the delivery, development, registration and awarding of qualifications. It is also for the use of ATI staff to ensure they deal with all malpractice and maladministration in a consistent manner.

It sets out the steps to be followed when reporting suspected or actual cases of malpractice/maladministration and ATI's responsibility in dealing with such cases. It also sets out the procedural steps ATI will follow when reviewing such cases.

Supporting Documents

There are two forms that could be used to report suspected malpractice or maladministration.

- The MRF1 should be used to report any suspected learner malpractice that take place during examinations or assessments.
- The MRF2 may be used for any other instances, for example relating to an examiner, external examiner or other staff Both forms can be found at the end of this document.

15.1 Definition

ATI defines maladministration as any activity or practice that results in noncompliance with administrative regulations and requirements and includes the application of persistent mistakes or poor administration (e.g. inappropriate learner records)

15.2 Examples of Maladministration

The categories listed below are examples of maladministration. Please note that these examples are not exhaustive and are only intended as guidance on ATI's definition of maladministration.

- Persistent failure to adhere to ATI's learner registration and certification procedures.
- Persistent failure to adhere to ATI's centre recognition and/or qualification requirements and/or associated actions assigned to a centre.
- Inaccurate claims for certificates.
- Failure to maintain appropriate auditable records, e.g. Certification claims and/or forgery of evidence.
- Withholding of information, by deliberate act of omission, which is required to assure ATI of the centre's and associated third parties' ability to deliver qualifications appropriately.

- Failure to adhere to, or to circumnavigate, the requirements of ATI's Reasonable Accommodation/Adjustment policy.

15.3 ATI defines malpractice as an act of neglect, default or other practice that results in a breach of compliance with the regulatory criteria and which threatens the integrity of the ATI qualification.

15.3.1 Malpractice can arise for a number of reasons, including:

- Any action undertaken before, during or after an assessment that is intentional and that provides (or is intended to provide) a learner (or learners) with an unfair advantage;
- Any action that arises due to ignorance or carelessness in the application of the regulatory criteria.

15.3.2 Examples of Malpractice

The categories listed below are examples of malpractice. Please note that these examples are not exhaustive and are only intended as guidance on ATI's definition of malpractice.

- Persistent instances of maladministration within the centre following notification or warning, or reasonably to have known about it and continued with it.
- Collusion or permitting collusion in exams/assessments.
- A loss, theft of, or a breach of confidentiality in, any assessment materials.
- Plagiarism by learner/staff.
- Copying from another learner during an examination/assessment.
- Unauthorised amendment, copying or distributing of exam/assessment papers/materials.
- Providing improper assistance to learner e.g. assisting or prompting learners with answers during the examination, providing learner with excessive amounts of support or providing learners with evidence to present as their own.
- Deliberate submission of false information to gain a qualification or to obtain credit.
- Failing to ensure secure despatch to examiners, external examiners or other persons authorized to receive examination materials.
- Failing to follow an invigilators instruction during the examination.
- Bringing unauthorised and unacceptable evidence into an examination.
- Copying the work of another learner.
- Disruptive behaviour during the examination.
- Impersonating a learner for the purposes of examination or assessment.

- Offensive or insulting behaviour towards staff, including examination invigilators.
- Breaches of security relating to the confidentiality of examination material. E.g. transmitting examination papers or examination results via e-mail in breach of policy.
- Deliberately hindering a learner, by marking their script harshly compared to the norm (or contrary to the approved marking scheme), or by losing (or causing to be lost through negligence) a learner exam (or part thereof).

15.4. Reporting cases of learner malpractice (MRF1)

15.4.1 All instances of suspected or actual cases of malpractice/maladministration must be reported in writing using the relevant

malpractice/maladministration report form (MRF1). This completed form should be e-mailed to exams@accountingtechniciansireland.ie.

15.4.2 ATI will then undertake an investigation into the alleged incident.

15.4.6 If ATI feel any of its rules of conduct for the examination have been broken, it may declare the examination void.

15.6. Reporting malpractice or maladministration (MRF2)

15.6.1 All other instances of suspected or actual cases of malpractice/maladministration must be reported in writing using the malpractice/maladministration report form (MRF2). This completed form should be e-mailed to exams@accountingtechnicianireland.ie.

15.6.2 Upon receipt of the MRF2, ATI undertakes an investigation into the alleged malpractice.

15.6.3 Should ATI discover an examiner or external examiner has failed to comply with their duty to report suspected malpractice in a timely manner or have failed to cooperate to the fullest extent, then ATI will implement the necessary disciplinary procedure.

15.7 Investigation of malpractice/maladministration

15.7.1 In all cases of malpractice/maladministration, we will acknowledge receipt of the relevant form within 2 working days.

- 15.7.2 All allegations of malpractice/maladministration will be fully investigated before any outcome is communicated to anyone affected by the allegation.
- 15.7.3 Sometimes a person making an allegation of malpractice and maladministration may wish to remain anonymous. It is preferable to reveal the identity and contact details to ATI. If there are concerns about possible adverse consequences a request to ATI can be made not to divulge your identity. ATI are not obliged to disclose your personal information as to do so may be a breach of confidentiality and/or any other legal duty. Whilst ATI is prepared to investigate issues that are reported to us anonymously and/or by disclosures, ATI shall always try to confirm an allegation by means of a separate investigation before taking up the matter with those to whom the complaint/allegation relates.
- 15.7.4 The Chief Operating Officer will be responsible for ensuring that the investigation is carried out in a prompt and effective manner and in accordance with the procedures in this policy and will allocate a relevant member of staff to lead the investigation and establish whether or not the malpractice or maladministration has occurred, and review any supporting evidence gathered by ATI.
- 15.7.5 At all times, ATI will ensure that personnel assigned to the investigation have the appropriate level of training and competence and they have no previous involvement or personal interest in the matter.
- 15.7.6 Investigations will be concluded within 30 days where at all possible. If it is necessary (for any reason) to extend this period, we will communicate this to any affected persons and advise them of the likely completion date.
- 15.7.7 ATI complies with all current Data Protection legislation and will ensure that all material collected as part of the investigation is kept secure.
- 15.7.8 ATI reserves the right to withhold a learner's result/feedback at the time of the notification or investigation of suspected malpractice/maladministration.
- 15.7.9 Learners, as student members, are also bound by ATI's Code of Ethics and may also be subject to formal disciplinary procedures if they are found to have breached the Code.

15.8. Appeals

- 15.8.1 If a relevant party wishes to appeal against an ATI decision to impose sanctions then they must do so in writing within 5 working days of receiving the outcome.

15.9. Compliance

- 15.9.1 In cases where there is a potential for an Adverse Effect or strong grounds for suspected malpractice and maladministration (e.g. cases with alleged fraud

or serious threat to the integrity of ATI qualifications or ATI as an organisation), ATI will take all reasonable steps to prevent that Adverse Effect from occurring or take action to reduce and/or correct that risk. ATI is required to inform CCEA Regulation/QQI immediately after this becomes apparent. ATI, and the ATI Centre if necessary, are required to co-operate in full, providing information and taking any appropriate action.

16 Breach of Regulations (Disciplinary Procedures)

16.1 Code of Ethics

16.1.1 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)

16.2 Definitions

16.2.1 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.

16.2.2 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.

16.3 During an Examination

- 16.3.1 You are reminded that you must identify yourself on request to an Invigilator before, during or immediately after an Examination.
- 16.3.2 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.
- 16.3.3 In all cases, a report (together with any evidence collected) will be forwarded to the Assessment Department after the conclusion of the Examination.

16.4 After an Examination

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

16.5 Work Based Learning Assessment

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

16.6 Breach of Regulations Hearing

- 16.6.1 The Assessment Department will consider all allegations of cheating, together with the evidence collected.
- 16.6.2 Where there is sufficient evidence to support an allegation of cheating, or other breach of these regulations, the Head of Education will convene a Hearing with a view to allowing each candidate an opportunity to present his/her case.
- 16.6.3 The Hearing will be conducted in the presence of 3 senior members of our staff, not previously involved in the Examination process.
- 16.6.4 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;

16.6.5 Any individual who receives any such allegation is entitled, at their option, to:

- Attend the Hearing and address the issue in person;
- Make a written statement in relation to the allegation, which must arrive in advance of the date of the Hearing; or
- ○ Make no response.

16.6.6 If you opt to attend the Hearing, you should advise the Head of Education 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.

16.6.7 All evidence following such a hearing will be forwarded to the Assessment Board for its consideration and the result communicated to the student(s) within 10 working days of the meeting of the Board.

16.6.8 Where you do not respond to the allegation (either in writing or in person), all evidence will be forwarded to the Assessment Board for its consideration and the result communicated to you within 10 working days of their meeting.

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

16.7 Consideration by the Board

16.7.1 If you are found by the Assessment Board to have violated any of the Rules & Regulations, or in any other way to have acted improperly, the Assessment Board 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.

16.7.2 If you are found to be innocent of the allegation made, then no penalty will be imposed and you will be so informed.

16.7.3 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 Work Based Modules for any stated period of time not exceeding ten (10) years. Such acts of fraud shall also be communicated to the relevant legal authorities.

16.7.4 Where you have been found guilty of an offence, this fact, and the penalty imposed, will be notified in writing to you and a copy will be retained on your permanent record. Any notification shall be sent by recorded post.

16.8 Right of Appeal

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

16.8.2 A learner may lodge an appeal, in writing, to the Head of Education 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.

16.8.3 The appeal will be reviewed by the Chief Operations Officer. On foot of this review, the Chief Operations Officer 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.

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

16.8.5 You retain the right to appeal the decision through the civil courts.

17 General Data Protection Regulation (GDPR)

17.1 Accounting Technicians Ireland undertakes to maintain personal data in secure conditions with appropriate technical and organisational measures to protect it from unauthorised access or use. The data held about you will be disclosed to relevant staff within Accounting Technicians Ireland and other relevant parties on a need-to-know basis. All staff are made aware of the procedures they must follow to ensure that your data is appropriately protected. For further information on Data Protection, how we process and use the data you have provided, and information on your rights as a data subject, please refer to www.accountingtechniciansireland.ie.

15.2 If you have any queries about how your data is processed please contact the Data Protection Manager by email dp@accountingtechniciansireland.ie or by post Accounting Technicians Ireland, 47-49 Pearse Street, Dublin 2