



Specialist Qualifications Participant Handbook

2020 - 2021



Disclaimer

This handbook is intended to act as a guide addressing some of the questions most commonly asked by course participants. We should stress at the outset that it is the responsibility of each participant to gather information relevant to progress through the programme. The onus is on you to check course requirements, to keep abreast of deadlines, to understand what conditions may be imposed on your taking one option or another etc. To this end we would encourage you to become familiar with Moodle and to check the email you provided on registration for messages from the specialist qualification team on a regular basis.

It should also be borne in mind that this handbook does not claim to be a definitive guide to every problem you may encounter. Rather it is a work in progress which will be updated on an ongoing basis. To this end any comments, corrections or any suggestions that might improve it will be welcomed by the editors who will include them in updated versions. Speak to your programme coordinator.

Though every effort has been made to ensure that this document is accurate and up to date it should not be taken as legally binding.

Welcome

Welcome to your specialist qualification with Chartered Accountants Ireland. Our 2020 – 2021 offering is “the same but different” in lots of ways.

For many years, we have been offering online learning as an option for our distance learning participants and have even been offering virtual invigilation on diploma exams for the past three years. So, that’s what we can call “same”. As for “different”, well, there is a lot that has changed in the past months. COVID-19 has meant that our offerings are now fully online. While we miss meeting our classroom learners, we hope that you will enjoy a way of learning that may be new to you. I am confident that our team will support you on this journey to your qualification, whether you are a member or non-member. We are proud to offer our most popular programmes in new, accessible formats.

A further change is our responses to needs of members in terms of programmes on offer. We are delighted to now offer a Diploma in Financial Reporting Excellence, and in Data Analytics and Strategy. Brexit has created a demand for new areas of knowledge and expertise, so as of autumn 2020 we are pleased to offer the Certificate in Customs and Trade. Whichever programme you are embarking on now, rest assured that we are here to support and help. If online learning is new to you, please feel free to reach out for support at any time. This handbook is designed to inform you about a range of relevant areas that will impact on your studies, all the rules and regulations involved in your assessments and practical supports we can offer to help you. Please keep it somewhere safe as you may need to refer to it right up until the end of your programme. It will outline your rights and responsibilities as a learner and ours as a provider.

I wish you very well with your qualification and look forward to congratulating you following your successful completion!

Best wishes,



Joe Carroll
Head of Professional Development

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Specialist Qualifications

Our structure

- Chartered Accountants Ireland specialist qualifications programmes are developed by the Professional Development team delivered by the member experience team. As well as specialist qualifications, member experience is also composed of continuing professional development (CPD), Our programme boards (see below) report regularly to the Institute's Education, Training and Lifelong Learning (ETLLL) board on pass rates and other relevant developments.
- Our Chartered Tax Consultant™ programme has its own committee of internal and external stakeholders which meets regularly to monitor and develop the programme.

Our team

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Our current programmes

- Certificate in Customs and Trade
- Certificate in Cyber Security and Data Incident Management
- Chartered Tax Consultant™
- Diploma in Corporate Finance
- Diploma in Data Analytics and Strategy
- Diploma in Excellence in Financial Reporting (Programme composed of core and electives: FRS 100-102; IFRS; US GAAP)
- Diploma in Forensic Accounting and Investigations
- Diploma in Risk Management, Internal Audit and Compliance
- Diploma in Strategic Finance and Business Partnering
- Diploma in Taxation
- Executive Diploma in Leadership

Accreditation and awarding of our programmes

- Our programmes are sanctioned as per the requirements set down in the Institute of Chartered Accountants in Ireland (Charter Amendment) Act, 1966, by Council and approved by a resolution of the members of the Institute.
- In cases of non-members, programmes are awarded by our subsidiary company: Executive Education Designated Activity Company (EEDAC)
- On completion of the entry eligibility, programme completion requirements and exam success set out below and subject to the approval of the programme board, the member or non-member will be entitled to use the designation awarded for that specialist qualification.
- The non-member cannot claim or imply that they are a member of Chartered Accountants Ireland.
- The designation may be removed by Council if breaches occur or conditions leading to eligibility for the award are later found not to have been met.

Programme boards

- All specialist qualifications programmes have programme boards which defined areas of responsibility including;
 - Having reviewed evaluations, to contribute to the overall quality assurance process,
 - Advising on modification and improvements to programme content, organisation and standards

- The adjudication of results
 - Appeals (with the ACA Appeals Board)
 - The investigation of disciplinary matters
 - Programme boards can also set up subpanels in any of the above areas if it is deemed necessary.
- These programme boards are made up of staff and other relevant stakeholders, including the director over specialist qualifications. They can also comprise those responsible for the day-to-day running of the programme(s), senior management with expertise in the education area, non-staff including participants, tutors and examiners
 - Programme boards make regular reports regarding specialist qualifications to the Education, Training and Lifelong Learning (ETLLL) board on pass rates and other relevant developments

Enrolling to your programme

- For 2020-2021, all specialist qualification programmes will be offered online only.
- Programmes consist of learning materials, tuition and assessments on the syllabus to meet the learning outcomes. Details of the syllabus, tuition times, assignments and exam dates are issued in advance of each programme commencing.
- Applications are accepted from members of Chartered Accountants Ireland and members of other accountancy bodies including ACCA, CIMA, CPA, ICAEW and bodies within the Global Accounting Alliance.
- We also welcome applications from other finance professionals or holders of other relevant qualifications which will be assessed on a case-by-case basis for suitability for the chosen programme. Copies of transcripts and/or current CV may be requested.
- It is the responsibility of each participant to ensure that they are familiar with all relevant regulations and to provide proof of their eligibility and membership of a recognised accountancy body where required. All applicants, other than members of Chartered Accountants Ireland, must submit evidence of their qualification/s or relevant experience with their application.

Paying your fees and our terms & conditions

- Invoices are raised on receipt of a booking.
- All fees must be paid in full. Your final results will not be released to you until your full fees have been paid.
- Payments can be made in full or by instalments which will have been arranged at the time of booking. Credit or debit card details are required to pay by instalments.

- All participants should make themselves aware of our [booking and payment terms and conditions on our website](#) at time of booking and make particular note that:
 - No refunds will be granted in the event of withdrawal from your programme after it has started – cancellations must be received in writing a minimum of two weeks before the start date.
 - We understand that sometimes circumstances mean you cannot complete your programme as or when you planned. If you wish to **defer**, your initial programme fees must be paid in full before the deferral will be granted. Full deferral conditions and instructions form part of our terms and conditions which are available on our website.

Delivery of your content

- Depending on your programme, delivery of content can take a number of forms or a blend of several, including:
 - Material release: PDF content of documents and notes
 - Pre-recorded video content – accessible on-demand
 - Live virtual (online) sessions – interactive sessions as a full group with your tutor which can take the form of a virtual classroom or webinar
- Documents, assignments and pre-recorded content will be available on Moodle (see below)
- Live online sessions are typically delivered via Zoom
- In most, but not all, cases, live online sessions are recorded for reviewing later if you wish

What you need for your programme

- We use **Moodle** as our online learning management system (LMS). You will be issued an individual log in and password by email to access your programme through Moodle. Some of your materials will be issued via Moodle as well as programme information, assignments and other relevant documents and information. You will also submit assignments through Moodle.
- You will be issued with all necessary textbooks/manuals as required by the programme itself being undertaken. You will also be provided with online access to programme content. It is your own responsibility to ensure you have required software and hardware. These requirements will be notified upon enrolment.
- To access your online pre-recorded content, you will need a **broadband connection**. We generally use a software called Mediasite for creating online pre-recorded

content: you will need a **PC or laptop** with Internet Explorer installed to view this content. It cannot be downloaded but can be watched anytime.

- You should also have **speakers and microphone** for listening to recorded and live webinar content and should speech interaction be required on live webinar sessions.
- We upload any accompanying PowerPoint presentations and notes to Moodle. The onus will be on the participant to print slides or hand-outs if they wish to take notes.
- If your programme entails an exam, this will be via a remote invigilation platform called TestReach and relevant instructions for this will be issued in advance of the exam. For this, you will need a laptop/computer with a standard internet speed, a **webcam, microphone and speakers**. Further specifics will be supplied at the time, or upon request.

Communicating with us

- The primary method of communication is by email. Programme content and updates are posted on your programme's Moodle webpage which you should check regularly.
- At the start of this handbook, you will see the contact details of key people you will need to contact throughout, namely your programme coordinator and assessment coordinator.
- We will usually make direct contact with you using the email address, postal address and phone number provided by you at enrolment. If these details change, it is your responsibility to inform us.
- We may occasionally contact you to inform you of future programmes which we may feel would be of interest to you. In line with data security laws and our policies, we will never pass these details to another party and will only use them for information relating to our programmes.

Applicants presenting with special circumstances

- Applicants presenting with **special circumstances** are very welcome and we will make reasonable accommodation in line with our application procedures and disability policy to assist you to participate in the programme and to complete assessments.
- If you have a condition which may impact on your performance, you must advise the Assessment Coordinator in writing as soon as possible after enrolling.
- Your application and supporting documentation will be assessed and decision notified prior to programme commencement.
- Reasonable accommodation is defined by the Equal Status Acts 2000-2015 as any means of providing special treatment or facilities if, without such accommodations, it would be impossible or unduly difficult for the person to avail of the service provided by the educational establishment. A reasonable accommodation is a support provided

to a participant with a disability or specific learning difficulty at a cost that is deemed “nominal”. The Acts acknowledge that the assessment instrument may place barriers in the way of such an individual demonstrating his/her competence.

Our supports to you

- Your programme will have a dedicated **programme coordinator** who will be your first point of contact regarding administrative queries such as:
 - Getting started on the programme
 - Materials
 - Feedback: positive or negative
 - Schedule changes and updates
 - Liaising with tutors about content
 - Our facilities such as online content etc.
 - A friendly ear in the event of any issues arising while on the programme.
- Our **assessment coordinator**, John Byrne, should be contacted in the first instance if your query relates to any aspect of an assessment such as:
 - Assessment schedule
 - Exams
 - Results
 - Reasonable accommodations such as extra time, n etc.
 - A friendly ear for issues impacting on your assignment
 - Appeals
 - Extensions
 - Deferrals.

For the speediest and most accurate response, you should contact John (john.byrne@charteredaccountants.ie) directly about any aspect of assessment rather than your programme coordinator.

Other supports

- Chartered Accountants Ireland members may be aware of supports your Institute provides such as **Chartered Accountants SUPPORT** (benevolent association), **Career and recruitment service**, **tax** services and more. See our website for the full range of Institute products and services.
- Newsletters and journals: you can keep up to date by subscribing to free eNewsletters like eNews, TaxNews and publications including *Accountancy Ireland* and *Tax.Point*
- The syllabus for each programme is on our website, where you will see your programme’s objectives, learning outcomes and specific schedule and assessment arrangements.

Assessments

Definitions

- The term “assessment” refers to programme assignments, exams and any other assessment methodologies.
- The term “exam” refers to the final assessment of a programme where exams form part of that programme’s assessment. Its form typically involves a written paper but may also involve other forms such as case study or oral assessment, as approved by the Programme board and advised at the start of the programme.
- The term “assignment” refers to assessments to be completed during the programme separate from exams where exams form part of that programme.
- The term “programme board” refers to the oversight panel for the programme.
- The term “days” refers to working days.
- Programmes are assessed using a mix of assessments and end of programme exams as applicable to the individual programme.
- Participants are permitted to complete a Chartered Accountants Ireland Specialist Qualifications assessment only on the basis that they agree to be bound by these regulations and the decisions of the programme board. Participants in breach of any assessment regulation for any element of assessment will be liable to disciplinary procedures.
- Past assignments and exams are not issued. Sample exam papers are issued for practice, and to illustrate their format and style.

Assignment regulations

Assignment submission:

- There is a one-week window after the assignment release date in which queries on the assignment can be raised with the examiner via the Assessment Coordinator. Queries will not be accepted after this.
- Submitted assignments should adhere to the guidelines laid out in the instructions for that assignment including page count, font and font size, margins and PDF criteria.
- All assignments must be typed and submitted in one continuous document, which must include the cover sheet (available on Moodle), and any relevant appendices or forms. If more than one document is received, Chartered Accountants Ireland cannot guarantee all elements will be correctly allocated to you or collated as intended and accept no liability for error.
- Handwritten assignments will not be accepted.
- Assignments must be submitted electronically to Moodle by the specified submission deadline. Please do not email assignments unless expressly asked to do so.
- You must ensure that the file is printable on A4 paper, without alteration
- You are required to retain a copy of your submitted assignment.
- Assignments will not be returned.
- You should receive an automatic acknowledgement of receipt email when you have successfully submitted your assignment to Moodle. This should be retained as proof of submission.
 - If you do not receive this acknowledgement:
 - Check the email address in your Moodle profile is correct
 - Check your spam/junk folders. If you find it here, you should mark it as from a trusted sender so that it will go to the correct folder in future.
 - If you cannot find it in a spam folder, take a screenshot of your Moodle page showing submission status as “graded for submission” which will serve as proof.
 - If you cannot take a screenshot, email john.byrne@charteredaccountants.ie for verification of submission.

Declaration of ownership

When submitting assignments you are required to confirm that the submission is entirely your own work. By accepting the terms upon submission of an assignment on Moodle you agree that you have read and understood Chartered Accountants Ireland rules on plagiarism (see below), declare that all material presented in the accompanying work is entirely your own

work except where explicitly and individually indicated and that all sources used in its preparation and all quotations are clearly cited.

Late submissions

Assignments submitted after the submission deadline for which an extension has not been granted will be deemed late and may be subject to loss of potential marks available as outlined below:

- Up to one day late: 10% reduction in mark awarded
- Up to three days late: 20% reduction in mark awarded
- Up to four days late: 30% reduction in mark awarded
- Up to five days late: 40% reduction in mark awarded
- Up to six days late: 50% reduction in mark awarded

After six days, if no submission or communication has been received nor an extension been granted, it will be assumed that no submission is being made and the participant accepts that they will have to defer submitting that assignment to the next immediate sitting which will result in a delay of awarding their qualification. Please note that if any one assessment for a programme is not completed, your qualification will not be complete.

Extensions

- A maximum of one extension may be permitted per participant per programme, subject to the rules below.
- An extension request must be made by email to the Assessment Coordinator no later than five working days before the due date for the assignment explaining the reason the extension is being sought and accompanied by necessary supporting documentation.
- Extensions will usually be granted for at most one week beyond the due date and in exceptional circumstances only (e.g. certified illness).
- Extension requests will **not** be considered for instances such as holidays, family social events, unforeseen increases in workload or other commitments, technical issues or misreading or misunderstanding submission criteria.
- Longer periods may be granted in extreme cases but will not exceed one month. This will be at the discretion of the Assessment Coordinator and on a case-by-case basis.
- Participants will receive an email responding to an extension request within two working days which should be retained. If an acknowledgement is not received participants are responsible for contacting the Assessment Coordinator to request confirmation.

- All other regulations apply to those in receipt of an extension, including penalties for late submission based on the extended submission date.
- All extension arrangements may result in delayed issuing of results and possibly in the delayed awarding of a qualification.

Assignment resubmission

- Candidates who fail to achieve the pass mark (50%) in an assignment may, if eligible, pass by compensation (see below) or alternatively may be able to resubmit their assignment (fees may apply). The following rules apply for resubmitting an assignment:
 - Repeat and resubmitted assignments are subject to standard assignment regulations as detailed here.
 - The full grade for the resubmitted assignment will be communicated, but in calculating for your award, your resubmitted assignment result will be capped at a maximum grade of 50%.
 - Resubmitted assignments which do not reach a pass grade do not qualify for the pass by compensation rule and must be repeated with a subsequent programme. Normal fees will apply for this.
 - Where a programme is assessed by assignments only (i.e. there is no exam) you may only re-present one assignment for that programme. A new date for this submission will be advised to you. Any subsequent unsuccessful assignments must be repeated with the next programme iteration.
 - Programme content is subject to change with each sitting and this may result in changes to assignments. No special considerations will be made for changes in content.

Pass criteria

- The pass mark for assessments is 50%. Participants can achieve a distinction grade on diploma programmes where the overall course result is 70% or above. Home assignments, MCQ's, exams and presentations are always compulsory, and a programme is not deemed complete unless all elements of compulsory assessment are completed.
- Learning Logs are a useful tool to allow participants to self-reflect on their learning experience and are usually included on programmes which cover leadership skills. While learning logs are awarded marks, they are not compulsory to complete.
- Programmes with exams:
 - To be eligible to sit the final course exam, participants must first pass the home assignments associated with the course, including by means of passing by

compensation. Participants must also pass the final exam to be eligible for the award.

- Programmes without exam:
 - To be eligible for the award, participants must pass all of the programme assignments, including by means of passing by compensation.
- Assessment weightings:
- Overall results are calculated on the weightings assigned to each applicable course element (i.e. home assignments, learning logs, MCQs, exams and presentations). See individual course brochure for assessment weightings.

Pass by compensation

- Pass by compensation means that a participant who has failed to attain the pass mark (50%) in any assignment may at the discretion of the programme board pass by compensation using marks gained in another assignment on the programme. This is only applicable on certain programmes and with limitations set out in the rules below.
- No compensation is allowable in relation to the final exam results. To pass a mark of 50% or above must be achieved in the final exam.

Pass by compensation rules

- The pass by compensation range is 40% - 49%
- The rule can only be applied if it is the participant's first submission of that assignment for that programme.
- The rule will not apply if any individual assignment results are a mark below 40%. In this case all assignment results below 50% must be repeated.
- The rule can only be applied if you will pass overall.
- You may only compensate for one assignment, where more than one assignment result is below 50% these must all be repeated.

Group work and plagiarism

- Participants may collaborate in their initial preparation of an assignment but the written assignment itself must remain the work of the individual participant. Group submissions are not permitted and any evidence of this will be considered plagiarism and subject to disciplinary action. If plagiarism or personation is suspected this will be investigated by the Specialist Qualifications Department and if the instance is confirmed as plagiarism or personation the participant may be deemed ineligible to complete their award.
- Plagiarism: If you submit an assignment that contains work that is not your own, without indicating this to the marker (acknowledging your sources or proper referencing), you are committing plagiarism.

- Plagiarism is a serious offence. While plagiarism may be easy to commit unintentionally or due to inexperience, it is defined by the act rather than the intention.
- Although you are encouraged to show the results of your reading by referring to and quoting from works on your subject, copying from sources without acknowledgement is deemed to be plagiarism and will not be accepted by the Institute. You are welcome to collaborate with others in studying but submitted work copied from or written jointly with others is not acceptable unless collaboration is required in the particular assignment.
- Submitting work that has been done by someone else and persistent borrowing of other people's work without citation are obvious instances of plagiarism and are regarded as cheating.
- Failure to comply with these guidelines may result in disciplinary procedures being pursued by Chartered Accountants Ireland which may lead to expulsion from the programme and possible referral, where appropriate to Chartered Accountants Professional Standards (formerly Chartered Accountants Regulatory Board (CARB)) or in the case of a non-member, the participant's own regulatory body.

Committing plagiarism may occur in an assignment when you:

- Present work authored by a third-party including friends, family, classmates, or work purchased through the internet
- Present work copied extensively with only minor changes from the internet, books, journals or any other source. This includes verbal sources such as a lecture, podcast or other broadcast
- Use improper paraphrasing of a passage without due acknowledgement of the original source
- Fail to include citation of all original sources
- Represent collaborative work as one's own
- Copy or download figures, photographs, pictures or diagrams without acknowledging your sources
- Copy from notes or essays of classmates

References:

The Open University. Plagiarism Policy

<https://help.open.ac.uk/documents/policies/plagiarism/files/35/plagiarism.pdf> [accessed 25 August 2020].

University College Dublin. Plagiarism Policy.
<http://www.ucd.ie/t4cms/RevisedPlagiarismProtocol.pdf> [accessed 25 August 2020]

Communication of results and feedback:

- You will be notified of your assignment result approximately four weeks from the date of submission. Assignment scripts will not be returned.
- You will receive feedback on your assignment in the form of brief comments by email or a general marker's report which will be made available on Moodle.
- Assignments where a pass mark is achieved may not be appealed.
- There is a two-week window to raise queries on specific feedback from when the results are released. Queries will not be addressed after this time. Once a marker has addressed a specific point, their feedback is considered final.
- Sample answers are not provided.

General exam regulations**Special consideration**

- Where extenuating circumstances arise, including personal or medical reasons, which may adversely have affected a participant's performance in the exam, the participant should bring this to the attention of the Assessment Coordinator within three working days from the scheduled exam date.
- This notification must be in writing and must outline the circumstances and must include relevant supporting documentation such as medical certification. All information provided will be treated in the strictest confidence.
- The Assessment Coordinator will evaluate the request and the documentation provided and the circumstances may be considered by Specialist Qualifications in arriving at a decision. The circumstances may be considered by the examiner in light of the request.
- Failure to make such circumstances known in advance of the issue may prejudice a subsequent appeal.
- In exceptional circumstances the programme board may appoint a subcommittee of examiners to undertake an oral exam and thus satisfy themselves that the participant is able to demonstrate the required competencies for the programme. This process may delay the issuing of the participant's final results.

Communication of exam results

- Confirmation of exam results will be issued usually four weeks and typically no more than eight weeks from the date of the exam.

Deferrals

- If you are aware in advance that you will not be able to attend an exam you must inform the Assessment Coordinator at least 24 hours in advance of the scheduled exam if they wish to defer. Deferral fees will apply.
- If you are deferring, you can carry your successful assignment and/or other assessment marks to the next immediate sitting **only**. Subsequent deferrals will require you to repeat all programme assessment with that iteration of the programme.

Absence

- If you are absent from the exam without having given prior notification you will be deemed to have failed that attempt of that exam and the usual procedures will apply as for failing exams.

Exam repeats

- If you fail an exam, you may apply to repeat at the next session of the programme. Fees will apply. Separate exams based on previous versions of the syllabus will not be set.
- Only three attempts at an exam are allowed after which you will no longer be eligible to sit the exam. No course fees will be refunded. If special extenuating circumstances have occurred permission may be sought from the programme board to proceed to a fourth exam repeat. The programme board's decision is considered final.

Tutorial reports

- If you fail an exam, you can request a tutorial report. These reports are provided as an aid to those who have been unsuccessful in an exam and are required to repeat to complete the programme. They may not be used during an appeals process. Fees will be charged for a tutorial report (currently €150).

Exam regulations

These regulations refer to all exams and presentations. All exams will be delivered online. Our online exams are remotely invigilated by our partner, TestReach. Regulations will refer to protocols for this platform. Your assessment coordinator will issue specific instructions prior to your individual exam. If your programme entails a final presentation rather than an exam, you will be issued separate instructions.

Checklists for candidates

To participate in an online exam, you must ensure you have:

- A laptop/computer with 4GB of RAM, that runs Windows 7+ or Mac OS 10.8+ (Tablets including Surface Pro are not permitted)
- Continuous Internet speed of a minimum of 512kbps. Ensure that your Wi-Fi / internet connection is reliable and that your laptop is connected to a power source. (This will be automatically checked when you schedule your exam and you will be notified of any issues should they be present).
- A working webcam, microphone and speakers
- Downloaded the TestReach desktop app
- Scheduled your exam
- Completed the test tutorial.

On the day of the exam, you must ensure you have:

- Your TestReach login details
- Your TestReach login details (these will be issued by your assessment coordinator, as will support details in the event of any issues logging in)
- Photo ID: passport, driving licence or Garda ID are the **ONLY** forms of acceptable ID
- Required reference material: As this is an open book exam, you are permitted to have the following resources in the room with you: text books and reference materials; calculator; pen / pencil / blank paper for offline notes and calculations; refreshments e.g. bottle of water and a snack
- A “Do Not Disturb” sign: you must ensure you will not be interrupted during your exam. We recommend you put up a “Do Not Disturb” sign outside your door.

On the day of the exam, you are not permitted to:

- Have your mobile phone or any other smart device. Such devices must be switched off before the exam starts
- Have a second monitor on your desk or anywhere in the room
- Use earphones or digital watch (you will need to show your ears and wrists to your invigilator before the exam starts)
- Have a clear workspace: ensure that your computer area is free of all clutter, excepting permitted reference material, and the room you are using is private and well-lit. You will be asked to scan the room for a 360° view using your monitor / webcam. You must also ensure that you do not block the webcam for any reason during the exam.

Exam rules and regulations

- Ensure that you are in your test room 20 - 30 minutes before your exam start time in order to allow time to go through the validation process with your online invigilator. Please note, candidates who are more than 30 minutes late for the exam, will not be permitted to sit the exam. Extra time will not be allowed for late starts. If there are circumstances outside your control, such as a technical error on the TestReach site, which delay you in starting the exam you will be given the full amount of time to complete your exam.
- You should be ready to show any resource materials via webcam to the invigilators prior to the designated start time.
- All communication with your invigilator will be via the TestReach application. You can communicate by talking out loud or by using the Instant Messaging function. In the very unlikely event that this communication fails either during your exam or you cannot connect to the invigilator to start your exam (e.g. exceptional circumstances such as internet or electrical outage) then you should turn on your mobile phone as TestReach will be aware of the issue and are likely to use the mobile number you have provided to get in touch.
- If your exam incorporates designated reading time, within this time period, you will be allowed to read the exam questions, make notes and tab your reference materials, however, you will **not** be permitted to start your exam answers until after the designated reading time has elapsed (You will be prompted on screen once your reading time has elapsed and you can begin writing).
- During the reading time a person familiar with the exam paper will be available for consultation with your invigilator to clarify any substantive points of confusion. These questions can be directed to your online invigilator, who will clarify any issues with Chartered Accountants Ireland and communicate any responses directly back to you. After the designated reading time period there will be no further discussion of the examination paper with participants.
- In the instance where a clarification on the exam paper should need to be communicated to all candidates, the online invigilators will do so using the Instant Messenger function on TestReach.
- You are allowed comfort breaks during the exam.
- Any incident of illness will be recorded in the Invigilators Report outlining the details.
- A participant who develops an illness during the exam may be permitted to leave the exam room temporarily and subsequently return to complete the examination. Where a participant is unable to resume due to the illness, their script will be marked up to the point they completed as they may have completed enough to pass

the paper. Where the participant fails, the option to re-sit with a later session of the programme will be offered.

- Just as in a paper-based exam, if you leave your computer for any reason during the exam, the exam time will continue and you will not be allowed any further time at the end.
- Only information entered into the online answer box will be submitted for marking. No offline notes or calculations can be submitted.
- You must not include your name anywhere in your answers.
- Participants who wish to leave the exam early should remain seated and alert the invigilator they are finished their exam. He/she may then leave the exam room only when the paper has been submitted and permission to leave granted. The participant must submit their exam script even if there are no answers completed.
- All candidates receive an automatic time warning on their exam screen 30 minutes and five minutes before the exam closes. The exam is automatically submitted once the exam time is complete.
- Any circumstances which may lead to the exam terminating early (for example, a loss of internet connectivity or a technical breakdown) will not be the responsibility of Chartered Accountants Ireland. Incomplete scripts will be marked up to the point of completion. In these circumstances, where the participant fails, the option to re-sit with a later session is at the discretion of Chartered Accountants Ireland.

Starting your exam

- Log into TestReach at the appropriate time using the log in details your assessment coordinator will have provided to you
- You will be prompted to “connect to invigilator”. Please note that the connection to the invigilator / invigilator may not be immediate but that the invigilator is aware that you are ready to start your exam.
- Once the invigilator clicks connect, you will be in immediate audio and visual contact. The invigilator can then talk you through sharing screen to start the exam.
- Once you share your screen, the invigilator can see: your desktop / screen, a ‘chat box’ for any Instant Messages between you both and a live audio / video of you via webcam.
- The invigilator will advise you of pre-validation processes (such as panning the room, checking and verifying your ID) via audio before you begin your exam.

Invigilation

- During the exam the invigilator is required to monitor the candidate via webcam. The invigilator is also able to monitor audio feedback to ensure that there are no verbal answers or communication from any outside source.

- When monitoring the exam, the invigilator will watch the screen at all times. They will check for: eye movement; head movement; hand movement; talking or mouthing or other indications of external communication
- If the invigilator notices any of the above behaviours they will send the candidate an Instant message or talk to them asking them to refrain from the behaviour e.g. “please keep your eyes on the screen”, “please keep within view of the webcam”, “there is no talking allowed – thank you”, etc.
- Candidates must behave in a suitable manner towards the invigilator, comply with any procedural requests, and respond to all validation questions.
- If the invigilator is required to log an infringement, the invigilator will click on the Log Infringement button. The invigilator will click on the appropriate infringement described and then on the ‘Take Action’ button.
- By clicking the ‘Take Action’ button this will record the exceptional activity onto the ‘Actions Log’ and will automatically send a message to the candidate saying an exception has occurred. The candidate MUST click OK to this in order to resume their exam. This can be seen by the invigilator on the screen share.
- Chartered Accountants Ireland specifies the Minor, Major and Blocker infringements (please see Infringement Protocol below).
- It is at the discretion of Chartered Accountants Ireland to decide whether the test should be allowed to continue or not, or what post-exam action to take where any infringements are recorded.
- Once the candidate has completed and submitted their exam the invigilator will receive an automatic message informing them of this.

Infringement guidelines

- **Minor infringements:** A minor infringement is one that is deemed a low-level exception: one that does not compromise the test and one that is rectified immediately with the candidate during the test. The number of minor infringements allowed by Chartered Accountants Ireland is generally five. Examples include: leaning out of view of the camera; muttering to themselves; blocking the computer camera; commencing hand movements that could be interpreted as sign language; glancing at other areas of the room that the invigilator cannot see (in this instance prior to raising an infringement the invigilator will query the candidate and ask the candidate to pan the room and in particular that area to check)
- **Major Infringements:** A major infringement is one that is deemed a medium-level exception: one that does not compromise the test and one that is rectified quite quickly with the candidate during the test. Examples include: making rude gestures / faces to the invigilator; not removing objects such as glasses / watches that are deemed interactive (google / apple glasses as opposed to regular spectacles etc.);

not agreeing or responding to the validation questions asked by the Invigilator or behaving in an unsuitable manner; accessing (or trying to access) another site / document when online

- **Blocker Infringements:** A blocker infringement is one that is deemed a high-level exception: one that compromises the test and causes the test to be stopped / terminated. Invigilators will warn the candidates in advance and request the cessation of any such actions. Common sense must dictate, and the invigilators will assess the situation and take a log of all actions prior to any termination. Examples include: communication of any sort with a third party. There should be no other people in the testing area nor is any visual / audio communication allowed; use of mobile phone or other device.

The invigilator is to alert the candidate that an action has been recorded. The invigilator will then log all the exceptional actions and inform Chartered Accountants Ireland via an actions log.

What you can (and cannot) bring into your exam

- Exams are run on an open book basis. If your programme requires an ebook, you are permitted to use this. Participants are permitted to bring into the exam any hard copy material they wish, but it should be noted that:
- Participants must limit the amount of material they bring to the exam hall to the equivalent of one regular sized banker's box (35 litre). Invigilators may impose limitations where they deem the amount of material excessive and their decision is final
- It is the responsibility of the participant to ensure that they have an adequate supply of pens, calculators, batteries etc. required for an exam.
- Participants are not permitted to use any electronic equipment other than a standard non-programmable calculator during the exam.

Conduct during the exam

- Participants are required to comply with the instructions issued by invigilators.
- Participants are not permitted to have any items on their desk other than those which have been expressly approved for use during the exam. In particular participants are not permitted to have mobile phones or other communication media on their desks. These must be fully switched off and stored with their other personal items, not in pockets.
- Once the exam including reading time has commenced, a participant must not speak to or have any communication with anyone other than the invigilator. Such attempts to communicate with anyone else will be regarded as a blocker infringement.

- No person may enter the exam room. Participants should use “do not disturb” signage.
- Participants who wish to finish the exam early (excluding the final 30 minutes as specified above) should notify the invigilator. They must terminate the exam only when the submission of the paper has been acknowledged by the invigilator. The participant must submit the exam, even if there are no answers therein.

The end of the exam

- The invigilator will announce the end of the exam. At this point all participants must stop immediately. You must submit your exam in – regardless of how much you have completed.

Use of calculators

- Questions in which the use of calculators would be recommended may be set in the exam but the use of calculators is optional.
- The calculators which may be used include standard calculators and must be battery/solar operated, pocket-sized, noiseless, cordless and without print out facilities. Programmable calculators are not permitted.
- Chartered Accountants Ireland cannot accept any responsibility or liability for any damage to or loss, failure or malfunction of calculators used in an exam.
- The decision of the exam invigilator with regard to the acceptability of any calculator shall be final.
- Mobile phones or other communication media may not be used as calculators.

Assessment review & appeal procedures

- Only participants who are unsuccessful in an assessment are entitled to request a review of assignment and/or exam results
- Appeals for assignments or exams should be made **no later than five working days** from the issuing of results. No appeals will be accepted after this.

Unsuccessful assignment and exam results may be reviewed on request. The following progressive steps can be taken

1. A clerical recheck of all the manual and computer processing which has taken place in the compilation, adjudication and publication of the individual’s result.
2. An examiner recheck of the marks awarded.

Should no errors be found in the initial review as outlined above, a re-mark may be requested.

3. Re-marking:

- A second examiner will be appointed by Chartered Accountants Ireland specialist qualifications to re-mark a script.
- Fees will apply and will be reimbursed where result appeal is upheld.
- The mark awarded is considered final. Under no circumstances will Chartered Accountants Ireland Specialist Qualifications enter into further discussions on the result of a re-mark.

Appeals on the grounds of irregularity in the conduct of an exam

Such appeals are made to the ACA appeals board, in relation to exams only and must be submitted **no later than five days** after the exam. Participants must detail the grounds on which the submission is made and include any relevant documentation. An appeal to the programme board may include an explanation of extenuating circumstances, which may have affected their performance.

Grounds for appeal are:

- An irregularity in the conduct of the exam
- Chartered Accountants Ireland's failure to take into account extenuating circumstances of which it had been informed prior to or during the exam
- Chartered Accountants Ireland's failure to make appropriate allowance for unusual exam conditions brought to the attention of the invigilator on the day of the exam
- That unlawful discrimination against the individual may have occurred
- That malpractice in the marking of the individual's exam may have occurred
- That there are circumstances which the programme board was not aware of when its adjudication decision was taken

The deliberations and adjudications of the programme board are considered final and binding.

Disciplinary procedures

- Where a participant is suspected of breaching assessment regulations, the Assessment Coordinator will investigate the matter.
- If it is decided to instigate disciplinary proceedings the matter will be referred to the programme board to assess the case and determine the outcome and whether to convene a committee of enquiry.
- Significant breaches by members of Chartered Accountants Ireland may be referred to Chartered Accountants Professional Standards. Where relevant, other equivalent regulatory bodies will be informed for non-members.

- Specialist Qualifications reserve the right to withhold or revoke an award in cases where disciplinary procedures are upheld.

Study leave/education leave guidelines

These guidelines refer to specialist qualifications provided by Chartered Accountants Ireland.

- These qualifications are part-time and are designed and scheduled to allow participants to complete them in a reasonably short timeframe. It is recommended that an employer will allocate reasonable measures to the participant to complete the programme without undue strain on the participant's professional and personal commitments.
- "Education leave" or "study leave" are often used interchangeably. Recommended study leave is designed to enable students to participate on their programme and complete assessments as required by the programme schedule and curriculum. It is only to be used by participants for this purpose.
- A participant and their employer should agree study leave allocation, format and timing considering the organisation's operational needs. Arrangements should ideally be made and agreed upon at the beginning of the programme to avoid ambiguity.
- If a participant seeks additional study leave in lieu of holidays, time of in lieu (TOIL) etc., this is a matter for arrangement between the participant and their organisation and is at its discretion.
- Chartered Accountants Ireland strongly advises that, at the outset of the programme, the participant and their employer are both well-informed and transparent as to the organisation's practices in respect of study leave and policies relating to payment during such leave. The participant's employment contract and statutory rights should be at the forefront of these discussions.
- Chartered Accountants Ireland's specialist qualifications are generally assessed by assignment and exam and may entail other elements of assessment such as delivery of a presentation etc. Completion of and preparation for these should be considered by an employer and allocated either sufficient time off, reduced workload or reduced working hours around these times.

Exams leave

Chartered Accountants Ireland would deem the following a reasonable guideline for time off leading up to exams:

- Diploma programmes entailing exams: three working days as exam preparation

- Chartered Tax Consultant: one full week for each stage (Applied Tax and Integrated Tax) and each exam day as well as any day(s) between papers
- Certificate programmes: there is no exam element required here and formal time off should not be required.

Study leave: assignments

Chartered Accountants Ireland would deem the following a reasonable guideline for time off leading up to assignments:

- Generally, assignments would take approximately 15-20 hours to complete and should not require study leave given the timeframe allocated to there on a diploma programme.
- Some programmes (certificate or diploma) may require a presentation element and these may require preparation time that an employer may allocate time to.
- On **Chartered Tax Consultant**, this timeframe is shorter so an employer may wish to allocate one day for these.

Study leave: attendance

Although programmes are offered online, engagement is of as much benefit as attendance in a standard classroom and should be prioritised as such. Live online sessions can be on a weekday or a weekend. Attendance is monitored but not assessed. However, it does form an important and valuable element of the programme and should be allocated the necessary time to.

Other study arrangements

In cases where time off cannot be allocated due to operational needs, an employer may wish to accommodate their employee with other measures such as reduced workload, reduced working hours or similar accommodation of their study needs.