



# *Instructions to Candidates*

## *Computer Based Advanced Level*

### *Exams 2018*

This document contains important information about the administration of ICAEW's Advanced Level exams. You must read these instructions carefully and make sure you are fully familiar with our processes and procedures before you start your exam(s). If you don't follow these instructions, you may be charged with misconduct or your script may not be marked.

**Please note that ICAEW has introduced computer based exams for the Corporate Reporting and Strategic Business Management in 2018. There are two sets of instructions, this set of instructions relates to any modules you sit in the new computer-based exam format. If you are sitting paper-based exams as well, please ensure you read both sets of instructions.**

## **ENTRY INTO EXAM ROOM**

### **Application summary**

You must check your application summary carefully at <https://my.icaew.com/examsonline>, particularly noting your venue address details. It is your responsibility as a candidate to make sure you attend the correct venue. Please note that the centres available may be different at each exam session and there may be more than one centre available in the same town.

Please ensure that your email address is up-to-date and check your emails regularly. This is how we will communicate key information on your exam to you, for example any unavoidable changes to your exam booking, including the centre address. You can update your contact details via your [online training file](#).

### **Entry**

You must arrive 30 minutes before the exam starts. This is because the administrative procedures, such as checking candidate identification, begin up to 30 minutes before the exam starts.

You will be directed to your exam room/computer. It is essential that you sit at the right computer, as this is where your exam has been set up for you.

### **Personal belongings**

You must leave all your personal belongings, including mobile phones, in the designated locker/area indicated by the invigilator, which may be outside the exam room.

Electronic devices should be turned off and left with your belongings. If a noise from such an item is heard during the exam, you may be disturbed in order to silence the device and you won't receive any extra exam time. The invigilator will log the incident and it may be considered misconduct.

Please note that watches and desk clocks are not permitted in the Advanced Level exams. The timing of the exam will be managed by a countdown timer within the computer software. Therefore you are advised to practise the exams with a countdown timer, so you are confident managing your time throughout your exam this way.

ICAEW will permit bottled water, with a lid, no other drinks are permitted into the exam room. Food is restricted to cereal bars (ie nutrigain bars). No other food is permitted in the exam room, unless awarded under your access arrangements. If you have been granted permission to take food into the exam room for medical reasons, please ensure your exam confirmation clearly states that you have been approved to take medication into the exam room.

### **Lateness**

If you arrive within 30 minutes of the start of the exam, you may still be allowed into the exam room, however you will lose the equivalent time on your exam. As the exam duration is pre-set for a computer-based exam, any students arriving late will have their exam ended by the invigilator at the published end time, eg, if you arrive 10 minutes late, your exam will be ended by the invigilator whilst the exam timer is still showing 10 minutes of exam time remaining. You will then have to submit the exam at that time. If you arrive more than 30 minutes late for any reason you will not be allowed to sit the exam.

### **Identification**

You are required to provide one form of identification in order to sit the exams from the below list.

#### **Acceptable forms of ID**

For example:

- Passport
- National Identification card
- Driving licence containing a photograph and signature
- Original documentation must be presented, not photocopies or digital copies of documents. identification can be expired in the last six months.

You must make your identification available for checking upon request by the invigilator. You will not be permitted to sit your exam if you do not bring valid, in date identification that is included in the list above.

### **Permitted texts**

It is your responsibility as a candidate, to bring a copy of the permitted text(s) for each exam. Please note the following restrictions.

- You may not share permitted text(s) with another candidate.
- No soft-copy of permitted texts or notes are permitted in any ICAEW exam.
- Please be advised that for open book exams you will be restricted on the available space on or under your desk.

## SUGGESTED BOOKS FOR THE ADVANCED LEVEL EXAMS IN 2018 ARE AS FOLLOWS:

### Advanced Level exams      Corporate Reporting and Strategic Business Management

- There are no restrictions at the Advanced Level. Candidates may take any hard copy materials in to the Advanced level exams that they wish, subject to practical space restrictions. Candidates sitting the Advanced Level exams in 2018 are advised to refer to the following edition of the IFRS book:
- 2017 IFRS (Blue Book) Consolidated without early application (Blue Book). Official pronouncements applicable on 1 January 2017. Does not include IFRSs® with an effective date after 1 January 2017. Published by IASB – ISBN 978-1-911040-35-4 (Two volumes, Part A and Part B)

### Permitted materials

You must provide your own calculator which cannot be pre-programmable nor have additional functions built in capable of automatically computing NPV or IRR. You may be asked to show that the memory within the calculator is empty. If you are unable to do so, you will not be allowed to use the calculator during your exam. It is therefore advisable to use a calculator without additional built in functions.

## BEFORE THE EXAM

Before the exam starts, you will be provided with your exam information which includes a keycode that is specific to you and your exam. You will be given time to check and verify that your candidate information is correct on the computer screen. It is your responsibility to verify that you have been given the correct keycode and assigned to the correct seat before the exam begins. You may not start your exam until instructed to do so.

## DURING THE EXAM

You will be provided with two pieces of paper and a pen that you may use to make notes during your exam. Please be aware, these pieces of paper will not be given in for marking at the end of your exam. You may not remove the paper from the exam room at any time.

If you need more paper this can be requested from the invigilator during your exam.

### Conduct

You must remain seated during the exam. Raise your hand, if you have a specific request or if there is an issue during the exam, to allow the invigilator to offer assistance to you. All issues should be notified to the invigilator promptly and recorded on to the relevant paperwork.

If you leave the exam room without permission, you will not be allowed to return. If you want to leave the exam and you don't want to return to the exam room, please inform the invigilator.

If you are taking your exams outside of the UK, you are not allowed to leave the room until the end of the exam.

Please be aware of other students, as the end times of their exams may be different. Therefore your consideration is required when leaving the room. Failure to leave the exam room quietly will be reported as an incident and may be considered as misconduct.

As stated in the [ACA assessment regulations](#) Section 11 Conduct – you must at all times follow the instruction of the invigilator. Failure to do so will be considered as misconduct.

If you are reported for misconduct, you will need to provide a statement in writing within seven days of the incident. You can email your statement of events to [specialconsideration@icaew.com](mailto:specialconsideration@icaew.com)

## Noise

Please note that you are allowed to take earplugs/headphones to wear during the exam in case of unavoidable noise disturbance, provided they are not plugged in to or capable of being wirelessly connected to any device.

We do not provide earplugs/headphones, so you are advised to take your own in case of issues outside the control of the venue or ICAEW, including noise from nearby premises or external traffic noise and building works, particularly in built up areas such as London.

You must not use devices that emit sound during the exam. Switch off your mobile phone and disable all alarms. If a noise from such an item is heard during the exam you may be disturbed in order to silence the device, and you won't be given any extra time in the exam. The invigilator will log the incident and it may be considered misconduct.

## CLOSE OF EXAM

### Close

As each exam is self-timed your exam will automatically shut down at the end of your exam.

The paper you have been provided to use for your workings will be collected separately, please note these will not be submitted for marking. Once they have all been collected, you may leave the exam room quietly to avoid disturbing others.

You may not take away from the exam room any materials supplied by ICAEW on the exam date.

Please be considerate of other students, as the end times of their exams may be different. Failure to leave the exam room quietly will be reported as an incident and may be considered as misconduct.

## MISCONDUCT

The invigilator reports to ICAEW all cases of irregularity or misconduct in connection with an exam. Invigilators have the power to stop the exam of any candidate whose conduct is improper.

Any unauthorised material you take into an exam room will be deposited with the invigilator and sent to ICAEW.

During an exam, you must not pass anything to or discuss any information with another candidate unless you have been authorised to do so.

If you are suspected of having been involved in any irregularity or misconduct in connection with an exam, the Assessment Committee will consider disciplinary action. Disciplinary action may include setting the mark of the exam to zero, voiding the attempt or any other measure deemed appropriate by the Committee from time-to-time. Cases of misconduct may also be referred to the Professional Conduct Department and involve further disciplinary action.

If you are reported for an incident that could be misconduct, you are advised to provide a statement in writing at the point of the incident and/or writing within seven days of the incident. You can email your statement of events to [specialconsideration@icaew.com](mailto:specialconsideration@icaew.com)

## FACTORS AFFECTING PERFORMANCE

The special consideration process addresses circumstances specific to an individual exam, which are outside a candidate's control, and which may impact exam performance.

It is solely your responsibility to fully read and understand the special consideration process before you sit an exam. Any issues on the exam day will not be reported to ICAEW on your behalf, the forms completed on the day are used to verify anything you choose to subsequently report to the special consideration team only and there are strict deadlines to any application you make for an issue to be taken in to account during the marking process.

It is important that you read the [full guidance on how to apply](#).

**Where the circumstances relate directly to issues encountered in the exam room, you must request from the invigilator and complete a Candidate Incident Report Form before leaving the exam room. You will be given a copy of the form, which you must submit to ICAEW as part of any application for special consideration. Email this form to [specialconsiderations@icaew.com](mailto:specialconsiderations@icaew.com) no later than two weeks after the exam.**

## REFUND OF FEES

You can withdraw from an exam at any time to ensure you are not recorded as absent. However, whether you receive a refund and how you do this will be different depending on how close to the exam you make the withdrawal.

- Before the closing date for an Advanced Level exam session, you can withdraw online. You will receive a refund issued to you within 15-20 working days after the closing date.
- Between the closing date of the exam entry and the cancellation deadline, you will not be able to withdraw online. Instead you must email [logistics@icaew.com](mailto:logistics@icaew.com). You will receive a refund issued to you within 15-20 working days after the exam.
- After the cancellation deadline has passed you can still email us to ensure you are not marked as absent from an exam, however refunds are only considered due to personal medical issues and you must notify us in writing or email [logistics@icaew.com](mailto:logistics@icaew.com). Medical evidence must be submitted within 14 calendar days and obtained no later than two days after the exam of your withdrawn exam to be considered for a refund.

[View the full details of our refund policy.](#)

## AVAILABILITY OF RESULTS

Your exam results will be published in a pass and credit list at [icaew.com/examresults](http://icaew.com/examresults) and within your [online training file](#). We will also pass information regarding on your results to ICAEW's district and student societies. If you are in a training agreement, we will send your results and marks to your training office.

If you have completed your approved training, or will have completed it by the time the results are published, we may still release your results to the employer you were training with. If you don't want us to do this, please email [studentsupport@icaew.com](mailto:studentsupport@icaew.com) and ask to be removed from this list. In your email, you must

include your ICAEW student number and the exam session that you have applied for, and say that you don't want your results to be released to the employer in which you completed your approved training.

### **SMS text and email results service**

If you want to receive your results by text and/or email, please select this service on our website. You must do this by 08:00 UK-time on the Friday the week before the despatch of results. Texts and emails will be sent at 12:00 UK-time on the published results date.

### **Pass and credit Lists**

The pass and credit lists will be available from 12:00 UK-time on the exam results release date at [icaew.com/examresults](https://www.icaew.com/examresults)

If you have a question about your exam or application summary, please contact our student support team on +44 (0)1908 248 250 or email [studentsupport@icaew.com](mailto:studentsupport@icaew.com).