

# BYE LAW 12

## EDUCATION

### 12.1

#### **Council Responsibility**

##### 12.1.1

Council has the ultimate responsibility in relation to academic education and training quality within The Institute of Certified Public Accountants in Ireland. Council may appoint a number of Boards and Committees to fulfil this obligation.

### 12.2

#### **Academic Advisory Board**

##### 12.2.1

An Academic Advisory Board (AAB) shall be appointed by Council with a maximum of seven members and no fewer than four.

##### 12.2.2

Council shall annually appoint a Chair of the AAB.

##### 12.2.3

The membership of the AAB will comprise of not less than three senior academics that are experts in areas relevant to the education of accountants and auditors.

##### 12.2.4

Members of the AAB will serve for a period of four years, subject to annual re-appointment by Council. This may be extended, by Council, incrementally for a further two years.

##### 12.2.5

The Director of Education and Training shall act as secretary to the AAB.

##### 12.2.6

Non-member academics of the AAB shall be paid at a rate agreed by Council.

##### 12.2.7

The AAB shall, annually:

- Meet not less than twice
- Report to Council.

##### 12.2.8

The primary functions of the AAB will be:

- To report on the governance structures of the Institute in relation to its education and examination processes, and to make recommendations to Council for improvements as the AAB considers appropriate
- The synthesis of contemporary academic literature to inform curriculum development at Professional 2 Stage, which would include:
  - recommendations as to further reading on current issues, new developments and/or areas of research of specific relevance to the Professional 2 Stage syllabus
- The review of the on-going development of the Institute's syllabus and make recommendations as the AAB considers appropriate.

##### 12.2.9

The recommendations of the AAB shall not be binding on the Institute or Council.

### **12.3**

#### **The Education and Training Committee**

##### 12.3.1

The Education and Training Committee shall be appointed by Council on an annual basis and the Council shall appoint the Chairman of this Committee.

##### 12.3.2

The Education and Training Committee shall have not less than 5 members and shall have not less than 5 members who are members of the Institute.

##### 12.3.3

The Education and Training Committee may have not more than 3 members who are not members of the Institute.

##### 12.3.4

The quorum for any meeting of the Education and Training Committee shall not be less than 4 members and there must be 4 members of the Institute present at any meeting of the Education and Training Committee.

##### 12.3.5

The Education and Training Committee shall have vested power in it to:

- Determine the requirements applicable to students in respect of training, competences required for admission to membership, and continuity of studies
- Publish annually a Syllabus of Examinations of the Institute (Syllabus), together with any supplementary publications outlining examinable material, and a Recommended Reading List for students
- Prepare examination papers and or other assessments for the subjects embodied in the Institute's Syllabus (syllabus of examinations)
- Prepare and publish examination regulations.

##### 12.3.6

The Education and Training Committee shall have the power to appoint Moderators, Examiners and Provers for each subject in the syllabus of examinations.

##### 12.3.7

Each examination paper for any subject in the syllabus of examination must have the approval of the Education and Training Committee prior to it being used in an examination sitting.

##### 12.3.8

The Education and Training Committee shall be responsible for the marking of examination answer papers and assessments and shall report to Council the results, the standard of the education answer papers and any other matter relative to the examinations of the Institute.

##### 12.3.9

The Education and Training Committee has the right to withhold publication of the results of a student suspected of having been involved in any irregularity or misconduct in connection with an examination in a subject on the syllabus of examination, pending the completion of investigations into the alleged irregularity or misconduct.

### **12.4**

#### **Examination Stage Boards**

##### 12.4.1

The Education and Training Committee shall appoint Examination Stage Boards at the Formation 2, Professional 1 and Professional 2 Stages.

- The boards will ensure consistency of the assessments across each examinations stage.

- The boards will report to the Education and Training Committee on whether the assessments at each examinations stage are at the appropriate standard.

#### 12.4.2

Formation 1: The Moderator for the Formation 1 Stage on-line assessments will ensure the consistency across each examination at that stage and will report to the Director of Education and Training.

### 12.5

#### Board of Examiners

##### 12.5.1

The Education and Training Committee shall appoint a Board of Examiners.

##### 12.5.2

The Board of Examiners shall be comprised of each of the subject examiners and moderators for each of the individual subjects at each of the Institute's examination stages.

##### 12.5.3

The Director of Education and Training shall be the Chairman of the Board of Examiners and the Examinations' Executive shall be its Secretary.

##### 12.5.4

The Board of Examiners may appoint sub-committees of the Board to hold separate meetings to consider the results at each Examination Stage and who will recommend the examination results of candidates to the Education and Training Committee.

### 12.6

#### Regional Societies

##### 12.6.1

Regional Societies may be established for Student at the discretion of Council.

##### 12.6.2

Regional Societies for Student must conduct their affairs in accordance with the Regulations laid down by Council.

##### 12.6.3

Such regulations may be amended or withdrawn at the discretion of Council.

### 12.7

#### Entry Requirements

##### 12.7.1

Age - To qualify for registration as a student of the Institute every applicant must provide evidence that he is not less than seventeen years of age. The Council will decide what evidence is required and Council will decide whether the applicant has provided sufficient proof of age.

##### 12.7.2

Good Repute - To qualify for registration as a student of the Institute every applicant must complete to the satisfaction of Council a 'Fit and Proper' declaration. Council will decide the required format of the recommendation and if the declaration made is sufficient to support registration as a student of the Institute.

##### 12.7.3

Educational Entry Requirements - The following persons are eligible to apply for registration as a student of the Institute:

- a) Graduates of any University in Ireland or the United Kingdom, or any other University approved by the Institute.
- b) Persons who produce satisfactory evidence of success at the required standard in any examinations recognised by the Council as providing a standard not less than University entry level.
- c) Holders of National Diplomas/Certificates in Business Studies, or qualifications at Level six or above on the (Irish) National Framework of Qualifications.

#### 12.7.4

Recognised Examinations Meeting Institute Student Registration Requirements - The following qualifications or others deemed by Council to be an equivalent are recognised as meeting the Institute's student registration requirements:

- a) Leaving Certificate applicants must hold at least 6 subjects and must obtain Grade C or better in 3 subjects on higher papers, and Grade D or better in the remaining 3 subjects on higher or ordinary papers. English and Mathematics are required subjects.
- b) Ordinary Bachelors Degree/Higher Certificate in Business Studies.
- c) Honours Bachelors Degree awarded by an Irish University or an Irish Institute of Technology.
- d) Northern Ireland General Certificates of Education - The Candidate must have obtained satisfactory results in at least 6 subjects with Grades not lower than Grade C for a subject taken at ordinary level, or Grade E taken at advanced level. These must include:
  - i Pass at Grade D or better, taken in 2 subjects at advanced level
  - ii A grade in Mathematics not lower than Grade E (advanced level), or a grade in Mathematics not lower than Grade B (ordinary level), and
  - iii A grade in English not lower than a Grade B (ordinary level).
- e) Matriculation: University of Dublin (TCD) - The Candidate must have obtained passes in at least 5 subjects including English and Mathematics; these must include passes at Grade P2 or better in 3 of the subjects.

Council has the right to amend from time to time the list of recognised examinations meeting the Institute's requirements. Council further has the right to review and amend all rules and/or requirements governing qualifications for entry as a student or registration as a student. All potential students are under an obligation to ensure that they are aware of any such amendments.

#### 12.7.5

Mature Student Registration - Persons of at least 23 years of age but whose educational qualifications are not strictly in accordance with the standards described in Bye Law 12.7.3 and 12.7.4 above are also eligible to apply for registration as a student of the Institute. Entry by this means is referred to as '*Mature Student Registration*'.

#### 12.7.6.

The Institute may refuse an application to register as a student of the Institute without assigning a reason, regardless of whether the applicant satisfies the educational requirements described in Bye Law 12.7.3 and 12.7.4, or whether the applicant is a mature student as described in Bye Law 12.7.5. The decision of the Institute shall, in all cases, be final.

### 12.8

#### Student Registration Procedure

##### 12.8.1

Registration as a student shall not confer any rank of membership, or voting rights, or the right to hold oneself out as capable of offering to the public the services normally performed by a Certified Public Accountant or any related services.

##### 12.8.2

Application for student registration shall be made in the format(s) and on the form prescribed by the Education and Training Committee. The format(s) and form may be amended and/or updated by the Education and Training Committee. There is an obligation on all interested potential students to, seek the form from the Institute, and to use the form in the format(s) in current use.

### 12.8.3

Every person shall, upon applying for admission as a Registered Student, sign an undertaking that he will, if admitted, and so long as he remains a Registered Student, be bound by and duly observe all such of the provisions of These Presents as apply to him.

### 12.8.4

A registration fee shall apply to all applicants. The amount of such a fee will be set by Council and Council has the power to alter the amount of this fee from time to time. All applications for registration must be accompanied by the appropriate registration fee.

### 12.8.5

Exemptions applicable to relevant qualifications are available at the discretion of the Education and Training Committee. Each applicant for exemption must apply in writing to the Institute outlining the qualification upon which the exemption application is based and also attach the necessary supporting documentation. An exemption fee will apply and will be payable to the Institute upon registration.

## 12.9

### Annual Subscriptions

#### 12.9.1

Each Student shall pay an annual subscription. The amount of such subscription shall be determined by Council. Council shall alter the amount of the subscription from time to time.

#### 12.9.2

Annual subscription shall be payable in advance on the first day of September in each year.

#### 12.9.3

Any Student, shall, *ipso facto*, cease to be a Student in the event of his annual subscription being in arrears for three months from the date on which such subscriptions become payable. The Council shall have power at its discretion to suspend the operation of this Bye-Law. In the case of a person who has ceased to be a Student under this Bye-Law the Council may, at its discretion, readmit him as a Student upon such conditions as Council may think fit.

#### 12.9.4

Annual subscriptions shall be payable upon acceptance as a registered Student of the Institute.

#### 12.9.5

A Student is obliged on payment of Annual Subscription to inform the Institute of his current residential address, business address, and any other contact details that the Institute may require.

## 12.10

### Examinations

#### 12.10.1

The examinations forming part of the process for admission to Associate Membership of the Institute are in those subjects published in the syllabus approved by Council and published on the Institute's website.

#### 12.10.2

Each applicant wishing to sit the Institute's first diet of examinations in a year must complete his registration as a student prior to 1 December of the previous year, or by any date as it is otherwise

decided by the Education and Training Committee. The Educational and Training Committee's decision in relation to the date is final.

#### 12.10.3

Each applicant wishing to sit the Institute's second diet of examinations in a year must complete his registration as a student prior to the previous 01 June, or by such date as is otherwise decided by the Education and Training Committee. The Education and Training Committee's decision in relation to the date is final.

#### 12.10.4

Application to Enter for Examination - Only registered students of the Institute may apply to sit examinations of the Institute, by submitting the appropriate entry forms and the required examination fee. Latest date of entry shall be as decided by the Education and Training Committee and will be communicated to students in advance of each diet of examinations.

#### 12.10.5

Late Entry for Examinations - Entry for examinations may be accepted, at the discretion of the Director of Education, later than dates specified by the Education and Training committee under 12.10.4 above. In all such cases, a late entry fee shall apply.

#### 12.10.6

Each student will be advised, in the format approved by the Education and Training Committee of his exact mark per subject. A pass in each subject is 50%, or over.

#### 12.10.7

The Education and Training Committee has the right to void the results of a student involved in any irregularity or misconduct in connection with an examination.

#### 12.10.8.

The detailed Examination Regulations are published on the Institute's website.

### **12.11**

#### **Training and Competence Development**

##### 12.11.1

Each applicant for associate membership of the Institute must satisfy the Institute's Training and Competence Requirements, and it is the Education and Training Committee that determines whether the training and competence requirements are satisfied.

##### 12.11.2

Each applicant for associate membership of the Institute must, to the satisfaction of the Education and Training Committee, have at least three years' relevant supervised training in the application of the appropriate theoretical knowledge and skills during his training. He must also have displayed the behavioural attributes of; professionalism and personal ethical standards, sensitivity to business needs, and inter-personal effectiveness, so as have developed the professional competence necessary to function effectively as a professional accountant after admission to membership.

##### 12.11.3

Each Institute student must, to the satisfaction of the Education and Training Committee, undertake, under supervision, a broad balance of work which provides a wide range and depth of practical experience, at progressive levels of responsibility.

##### 12.11.4

The Institute's training requirements may be met in public practice, industry, commerce or the public sector, or in any combination of these employment sectors.

##### 12.11.5

Training must be supervised by a qualified professional accountant. A qualified professional accountant is taken to mean a member of good standing of one of the four CCAB-I professional bodies of accountants or supervision may, with the prior permission of the Education and Training Committee, be supervised by a professional accountant who is a member of good standing of one of the member bodies of the International Federation of Accountants (IFAC), or, in part, by another other professionally qualified person. Any supervision by any other person shall only be deemed to be relevant and appropriate by the Education and Training Committee in its absolute discretion, and such a decision is final.

#### 12.11.6

Each student, whether in public practice, industry or commerce, must maintain a Training Record and/or other record in the format prescribed, from time to time, by the Institute. This must document his supervised training and will be available for inspection by the Institute.

#### 12.11.7

Each student is responsible for the maintenance of his Training Record, and/or other record in the format prescribed, from time to time, by the Education and Training Committee, which documents his supervised training for inspection by the Institute.

#### 12.11.8

Each student is required to submit a signed-off annual summary of training each year throughout his training period, or a summary in the format and within the timeframes prescribed, from time to time, by the Education and Training Committee.

#### 12.11.9

Each student is required to have an in-depth level of training and demonstrate an in-depth level of competence in at least two of the areas below:

1. Financial Accounting
2. Auditing and Statutory Compliance
3. Corporate Planning, Control and Treasury Management
4. Information/Financial Systems
5. Management Skills
6. Taxation

These areas will be recognised for the purpose of experience and training.

#### 12.11.10

Students must satisfy the Institute's competence requirements in information technology. They must complete and submit the Institute's Certificate of Practical IT Competence form (in electronic format or as otherwise prescribed by the Education and Training Committee) prior to seeking admission to membership. Alternatively a student should provide proof that he has successfully completed the ECDL course prior to seeking admission to membership.

#### 12.11.11

Each application for admission as an Associate Member shall be made to Council in the manner and timeframe prescribed at the discretion of Council. Council may alter these from time to time.

#### 12.11.12

Each application for admission as an Associate Member shall be accompanied by an entrance fee as determined by Council. Council shall alter the amount of the entrance fee from time to time.

#### 12.11.13

Each applicant for admission as an Associate Member shall attend a Newly Qualified Seminar. Attendance at such a seminar is mandatory prior to admission to membership. Council at its discretion and, in exceptional cases, may permit an applicant for admission to membership not to attend the Newly Qualified Seminar provided such an applicant attends at an introductory briefing within a time period laid down by Council.

## **12.12 Admission to Membership**

### 12.12.1

No person shall be eligible for admission as an Associate of the Institute unless he satisfies Article 5 of the Constitution.

### 12.12.2

No person shall be eligible for admission as an Associate of the Institute unless he has, within the previous three years, passed such examination or examinations as may from time to time by Bye Law be prescribed, and has not less than three years' relevant supervised training (as set out in these Bye Laws) and demonstrated competency in Information Technology, and satisfied the Council as to his good repute, experience and suitability and current professional competence.

### 12.12.3

In exceptional circumstances and where all other requirements for admission to membership are satisfied, the Council, at its sole discretion, may deem a person to be eligible for admission as an Associate of the Institute where he has passed such examination or examinations as may from time to time by Bye Laws be prescribed within a period greater than the previous three years.

### 12.12.4

On admission as an Associate, a member is categorised as a member not in practice.

## **12.13 Removal from the Institute's Active Students Register**

### 12.13.1

Where a student does not progress through the Institute's examinations in accordance with the requirements of the Examination Regulations, and where he has not been granted further examination sittings, he may be removed by the Institute from the active students' register.

### 12.13.2

Where a student has not satisfied all the requirements for admission to membership, as referred to in 12.12.2 above, he may be removed by the Institute from the active students' register.

### 12.13.3

A student may be removed from the active students register where the Institute determines he has taken up an occupation which is inconsistent with the practice of the accountancy profession.

### 12.13.4

A student will be notified in writing by the Institute not less than 21 days prior to the student being removed from the student register.

### 12.13.5

The student has the right, within 21 days of the date of the written notification, to appeal to the Education and Training Committee the decision to remove him from the student register.

### 12.13.6

Any appeal, arising from 12.13.4 above, shall be made in writing and shall set out, in detail, the grounds of the appeal. The Education and Training Committee has the discretion to permit the student to appear before it in person.

### 12.13.7

The decision of the Education and Training Committee shall be final in all cases.

## **12.14 Discipline**

### 12.14.1

In any case where the conduct of a student is liable to disciplinary action the procedures and rules governing such disciplinary action shall be as set out in Bye-Law 6.