



EXAMINATION REGULATIONS

1. The Examinations held by the Institute are divided into three separate levels, as published annually on the Institute's website in the Syllabus of Examinations. These levels are as follows:
 - Foundation
 - Professional
 - Strategic
2. The Examinations of the Institute shall be held at least twice annually for each level in a computer based online examination format, at the discretion of the Education & Training Committee.
3. The dates of the Examinations are published in the CPA Students' Newsletter and on the CPA Ireland website www.cpaireland.ie.
4. Each examination student receives written confirmation of the date and time of each examination for which they have been registered.
5. Each examination student must submit a fully completed Examination Entry to reach the Education and Training Department of the Institute not later than the date as advised on the CPA Ireland website www.cpaireland.ie annually for the relevant exam sitting. When submitting an Examination Entry each student is required to confirm that they have read the Examination Regulations which are also made available to them at that point. Each student is required to abide by these regulations in full.
6. A student, that has sufficient examination sittings available, may transfer their examination(s) entry fee to the next exam sitting provided they pay the relevant transfer fee and inform the Institute, in writing, at least 14 days before the commencement of the exam sitting. A student that has paid examination fees will forfeit them where the examinations are not sat at the subsequent exam sitting.
7. Each student presenting for the examinations of the Institute must:
 - be a registered student of the Institute,
 - ensure that their Examination Entry application has been received by the Institute on- time and have paid the appropriate examination fee,
 - have paid the appropriate annual student subscription (payable on 1 September each year),
 - have paid any outstanding exemption fees,
 - Present their CPA Student I.D. card, or another suitable form of photographic identification such as Driver's License, Passport or National Identity Card at the time of the examination.
8. A student that first registered as a student with the Institute at the Foundation Level must pass all levels of the Institute's examinations within a maximum of 9 years.
9. A student that first registered as a student with the Institute at the Professional Level must pass all remaining levels of the Institute's examinations within a maximum of 7 years.

10. A student that first registered as a student with the Institute at the Strategic Level must pass this level of the Institute's examinations within a maximum of three years.
11. A student may be permitted to take a "gap year" between levels, subject to satisfying the criteria in the Examination Regulations 8 to 10 above.
12. A student who has not passed the Institute's examinations within the permitted timeframe, due to some unforeseen exceptional or extenuating circumstance(s), may apply to the Institute for a concessionary sitting. Each application will be considered on a case-by-case basis. In very limited circumstances a concession may be granted. Where a concession is not granted by the Institute the student may appeal the decision to the Education and Training Committee.
13. A student is not permitted to continue with the Institute's examinations if they have been unsuccessful in completing their examinations within the time limits set out in Regulations 8 to 10 above.
14. Exemptions - a person holding a recognised academic or professional qualification, who registers as a student with the Institute, may be granted certain exemptions based on the relevance of these qualifications. Exemptions will not be awarded for subjects from the Strategic Level except when a student has completed certain final level examinations with a prescribed professional accountancy body listed on the CPA Ireland website www.cpaireland.ie
15. The threshold for passing an examination is that the student must not be awarded less than 50% of the available marks (for the examination taken).
16. Students must attempt exams in order, by examination level, but there are no restrictions on the order of subjects you may take within an examination level.
17. Should students wish to attempt examinations from the next examination level, they may do so, however, they must also register to sit the remaining subjects in their current exam level in the same exam sitting. E.g., All remaining examinations at Foundation level must be applied for if attempting a subject(s) from the Professional level. All remaining Professional level examinations must be applied for if attempting a subject(s) from the Strategic level. **N.B. Please note a maximum of four examinations may only be applied for per examination sitting.**
18. A student will have a maximum of four attempts inclusive of the first attempt to pass any individual subject at the Foundation, Professional and Strategic level examinations.
19. A complete guide to Progression Rules and Prerequisite subjects can be found in **Appendix 1** of this document.
20. Students are permitted to bring one sheet of blank paper for each exam.
21. Calculators are permitted for use in an examination. Mobile phones or smart watches may **not** be used as calculators.
22. All tables relevant to examinations will be provided, in the resource section of the online examinations, including tax rates, personal reliefs or allowances.

23. Questions involving a knowledge and application of new legislation will not be asked within 6 months of the passing of the relevant legislation.
24. Foundation and Professional Level examinations are **not** open-book examinations. Therefore, a student sitting examinations at these levels is **not** permitted to retain reference books, notes, or any other written material on the desk or its immediate environment or otherwise stored on any device, for an examination.
25. Examinations at Strategic Level are open book. A student sitting open-book examinations may use reference material, in hard copy format **only** during their examination.
26. When an examination is declared to be over, each student must submit their test by clicking on the Complete Assessment button. Should a student not hit the Complete Assessment button before the end of the examination, their answers will automatically be submitted for them.
27. Each student is notified when the examination results are to be published through the Institute's website www.cpaireland.ie. Following publication the student may then view their results which show the exact mark per subject.
28. If a student of the Foundation, Professional or Strategic level is dissatisfied with the results received in an examination, the student has the right to apply for a recheck. A recheck is carried out by an External Examiner. The Institute does not enter into discussion with the student on the results of a recheck. An application for a recheck must be accompanied by a fee, as determined by Council, and received by the Institute not later than 14 days from the date of posting of results. Council may alter the amount of this fee from time to time. Any recheck application received after 14 days from the date of posting of results will not be submitted to the External Examiner. There is no re-check facility for computer-based examinations for the Certificate in Business and Accounting qualification.
29. The electronic examination answer scripts shall remain the property of the Institute.
30. Special accommodations - Extra time and / or special facilities to answer examinations may be granted by the Education and Training Committee to a student who has special requirements which affect materially their ability to sit examinations within the required time. The decision of the Education and Training Committee on each application is final and the Committee will determine how much extra time and / or special accommodations (if any) may be granted. An application for a special accommodation should be made to the Institute at least two weeks before the examination entry closing date. Full details of the reasons giving rise to the application together with a medical report and a supporting letter from the student must be submitted to the Institute. Prior to making such an application, the student must contact the Institute's Examination Executive (name and contact details are published on the Institute's website www.cpaireland.ie) by email, letter, or telephone, to advise of their intention to apply for a special accommodation. Students must complete a separate application for special accommodations in advance of each examination sitting.
31. It is the policy of the Institute not to refund fees paid in respect of examinations.
32. A student sitting the Taxation examinations is not expected to memorise tax rates or personal reliefs or allowances. This information will be provided in the Resources section of the online examination.

33. The Education and Training Committee may arrange, at its sole discretion, for examination papers to be set in accordance with the laws in force in jurisdictions other than those in the Republic of Ireland.
34. A student not resident in the Republic of Ireland, may, at the discretion of the Education & Training Committee, be permitted to answer the examinations papers in accordance with the law in force in their own country. The Education and Training Committee must be in receipt of a written request for this facility at least nine months prior to the examination.
35. In the event of a student's electronic examination answer scripts being lost or otherwise misplaced prior to the examination results being approved by the Education & Training Committee, and the results not being available to the Institute, then, at the discretion of the Education & Training Committee, it may be deemed that the student did not sit the relevant examination(s). The decision of the Education & Training Committee shall, without prejudice, be final in any such circumstances.
36. An event as referred to in Examination Regulation 36 shall have no adverse impact on any such student's obligations to pass the relevant level of examinations within the prescribed period.
37. The Education and Training Committee reserves the right to withhold publication of the results of an examination student suspected of having been involved in any irregularity or misconduct in connection with an examination, pending the completion of investigations into the alleged irregularity or misconduct. Misconduct also includes plagiarism, as defined in the CPA Ireland Plagiarism Policy published on the Institute's website www.cpaireland.ie.
38. The Education and Training Committee reserves the right to void the result(s) of an examination student involved in any irregularity or misconduct in connection with an examination.
39. All students are required to show their CPA Student I.D. Card or another suitable form of photographic identification such as Driver's License, Passport or National Identity Card. The I.D. card or equivalent must be presented before each examination.
40. A student who presents themselves more than **30 minutes** after the start of an examination will not be permitted to sit the examination unless the lateness has been caused by exceptional circumstances beyond his control and only when permission for entry has been given by the CPA Ireland Examinations Executive. **Students are also not permitted to leave an examination until 30 minutes has passed from the time of commencement.**
41. By accepting these Examination Regulations, CPA Ireland students are consenting to their examination being recorded, as part of the remote examination invigilation process.

Appendix 1:

Progression Rules

The CPA Ireland Syllabus of Examinations consists of three levels in the order shown below:

1. Foundation
2. Professional
3. Strategic

Students must attempt exams in order by examination level, but there are no restrictions on the order of subjects you may take within an examination level.

Should students wish to attempt examinations from the next examination level, they may do so, however, they must also register to sit the remaining subjects in their current exam level in the same exam sitting. E.g., all remaining examinations at Foundation level must be applied for if attempting a subject(s) from the Professional level. All remaining Professional level examinations must be applied for if attempting a subject(s) from the Strategic level.

Students may not attempt a subject from a higher level if the prerequisite subject(s) from lower level(s) have not been completed or exempted. For example, students may not attempt Strategic Level Advanced Financial Reporting, unless they have passed or been exempted from Professional Level Financial Reporting (see table below for a list of all prerequisite subjects).

Number of Examinations Per Exam Sitting

There will be two examination sittings per year (April and August). Each student will be allowed to attempt a maximum of four examinations only per examination sitting.

N.B. Students are allowed a maximum of 4 examination attempts per subject. These attempts do not have to be consecutive.

Progression Time Allowed

Entering the system at Module:	Time Allowed to Complete all Examinations
Module 1 - Foundation	9 Years
Module 2 - Professional	7 Years
Module 3 - Strategic	3 Years

Prerequisites

Many of the subjects across the syllabus have prerequisites, subjects that must be passed before that particular subject can be attempted, which are outlined in the table below.

Level / Subject	Prerequisite
Foundation	
Financial Accounting	No Prerequisite
Management Accounting	No Prerequisite
Taxation	No Prerequisite
Management Fundamentals	No Prerequisite
Professional	
Financial Reporting	Foundation – Financial Accounting
Performance Management	Foundation - Management Accounting
Audit & Assurance	No Prerequisite
Advanced Taxation	Foundation – Taxation
Managerial Finance	No Prerequisite
Corporate Law	No Prerequisite
Strategic	
Advanced Financial Reporting	Professional – Financial Reporting
Strategy & Leadership	No Prerequisite
Electives	
Advanced Tax Strategy	Professional – Advanced Taxation
Advanced Audit & Assurance	Professional – Audit & Assurance
Strategic Corporate Finance	Professional – Managerial Finance
Data Analytics for Finance	Professional – Performance Management