THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND

EXAMINATION REGULATIONS

6 DECEMBER 2019
INDEX

Council, in terms of Rules 11.11.2, 11.11.4 and 11.11.5 of the ICAS Rules, hereby makes the following Regulations.

Arrangement of Regulations:

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1. GENERAL

Citation and Commencement
1.1 These Regulations, made by Council under Rule 11.11.2, may be cited as the ICAS Examination Regulations and shall come into force on 6 December 2019.

Definitions
1.2 In these Regulations, words and phrases have the same meaning as in the ICAS Rules, and, unless the context requires otherwise:

**Examination** – an examination prescribed by ICAS in respect of an ICAS qualification.

**Examination Terms and Conditions** – terms and conditions provided to a Member, Affiliate, or CA Student Member in advance of an Examination in accordance with Regulation 5.

**ICAS Disability Officer** – an individual employed by ICAS to ensure compliance with the provisions of the Equality Act 2010.

**Reasonable Adjustments** – shall be construed in accordance with the provisions of the Equality Act 2010.

Notices
1.3 Any notice or other document to be sent under these Regulations shall be delivered electronically, by hand or by post. It must be sent to the address that the Member, CA Student Member, Affiliate, or Firm has given to ICAS for this purpose. Delivery shall be deemed to have occurred:

1.3.1 for emails, facsimile, and other electronic means, when sent;
1.3.2 by hand, when delivered; and
1.3.3 by post, 48 hours after posting.

2. JURISDICTION

2.1 These Regulations apply to any Examination prescribed by the Qualifications Board in exercise of its powers under Regulations 8.35.2 and 8.35.4 of the General Regulations.

2.2 A Member, Affiliate, or CA Student Member undertaking an Examination shall comply with the terms of these Regulations and with any Examination Terms and Conditions issued in accordance with Regulation 3.3.2.

2.3 A failure to comply with the terms of these Regulations or with any Examination Terms and Conditions issued in accordance with Regulation 3.3.2 may render a Member, Affiliate, or CA Student Member liable to disciplinary action under Rule 13.

3. EXAMINATION POWERS

3.1 In accordance with Regulation 8.35.6 of the General Regulations, the Qualifications Board has delegated certain powers to the Student Education Committee in connection with the following Examinations:

3.1.1 the TC Examination;
3.1.2 the TPS Examination; and
3.1.3 any Examination relative to qualifications established under Rule 9.

3.2 In accordance with Regulation 8.35.6 of the General Regulations, the Qualifications Board has delegated certain powers to the TPE Exam Board in connection with the TPE Examination.

3.3 The powers referred to in Regulations 3.1 and 3.2 are as follows:

3.3.1 to set an Examination;
3.3.2 to determine the eligibility requirements for an Examination, including any applicable
timescales;
3.3.3 to determine and issue Examination Terms and Conditions;
3.3.4 to determine the pass mark and other grading for an Examination;
3.3.5 to mark an Examination;
3.3.6 to release the results of an Examination;
3.3.7 to determine the number of times a Member, Affiliate, or CA Student Member may
attempt to pass an Examination;
3.3.8 to refer to the Investigation Committee any Member, Affiliate, or CA Student Member who
is suspected to have breached these Regulations and/or Examination Terms and
Conditions; and
3.3.9 to determine all other matters incidental to or arising from an Examination.

3.4 The powers set out in Regulation 3.3 may be sub-delegated by the Student Education Committee
and the TPE Exam Board in accordance with the Education Regulations.

4. PRE-EXAMINATION

Information
4.1 The Student Education Committee and the TPE Exam Board shall ensure that the following
information is made available to Members, Affiliates, and CA Student Members in advance of an
Examination:
4.1.1 the date, time and location of the Examination;
4.1.2 any fees which require to be paid and the terms of payment;
4.1.3 the eligibility requirements which a Member, Affiliate, or CA Student Member must satisfy
in order to sit the Examination;
4.1.4 the number of times a Member, Affiliate, or CA Student Member may attempt to pass the
Examination; and
4.1.5 the anticipated date on which the results of the Examination will be released.

Reasonable Adjustments
4.2 A Member, Affiliate, or CA Student Member who considers that he or she has a disability under the
provisions of the Equality Act 2010 may request that Reasonable Adjustment are made for an
Examination.

4.3 A request for Reasonable Adjustments should be made at the earliest opportunity and shall be
considered and determined by the ICAS Disability Officer in accordance with the provisions of the

4.4 If the ICAS Disability Officer considers that Reasonable Adjustments are appropriate, the details
shall be set out in a letter or electronic communication, which the Member, Affiliate, or CA Student
Member concerned shall produce prior to the commencement of the Examination.

4.5 The ICAS Disability Officer may, at his absolute discretion, adjust exam conditions for
circumstances that are not considered to be a disability under the provisions of the Equality Act
2010.

5. EXAMINATION TERMS AND CONDITIONS

5.1 Examination Terms and Conditions shall be made available to Members, Affiliates, or CA Student
Members not less than 7 days before the date of an Examination.

5.2 In order to be eligible to undertake an Examination, a Member, Affiliate, or CA Student Member or
must confirm, electronically or otherwise, his or her understanding and agreement to the
Examination Terms and Conditions.
5.3 A Member, Affiliate, or CA Student Member who has not confirmed his or her understanding and agreement to the Examination Terms and Conditions in accordance with Regulation 5.2 shall not be eligible to undertake the Examination.

6. POST-EXAMINATION

Examination result
6.1 The Examination result issued to a Member, Affiliate, or CA Student Member is final, with no right of appeal.

Material interruption to studies
6.2 A Member, Affiliate, or CA Student Member who considers that his or her performance in an Examination was affected by illness or such other material interruption to studies may submit a request for a further attempt at the Examination once all available attempts to pass the Examination have been used.

6.3 A request under Regulation 6.2 shall be:
6.3.1 in the form prescribed by ICAS;
6.3.2 accompanied by relevant supporting evidence; and
6.3.3 submitted no later than 28 days after the date on which the Member, Affiliate, or CA Student Member was informed that his or her final attempt to pass the Examination was unsuccessful.

6.4 A request for a further attempt at the Examination shall be assessed and determined at the next meeting of the Student Education Committee, and may be:
6.4.1 granted, in which instance the Member, Affiliate, or CA Student Member shall be allowed a further attempt at the Examination; or
6.4.2 rejected, in which instance the mark attributed to the Member, Affiliate, or CA Student Member for the Examination shall remain.