



## EXAMINATION REGULATIONS

1. The Examinations held by the Institute are divided into four separate stages, as published annually on the Institute's website in the Syllabus of Examinations. These stages are as follows:
  - Formation 1
  - Formation 2
  - Professional 1, and
  - Professional 2
2. The Examinations of the Institute shall be held at least twice annually for each stage and in such places as the Institute may from time to time decide.
3. The dates of the Examinations are published in the CPA Students' eBulletin and the CPA Ireland website [www.cpaireland.ie](http://www.cpaireland.ie).
4. Each examination student receives written confirmation of the date, time and place of each examination for which he<sup>1</sup> has 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 [www.cpaireland.ie](http://www.cpaireland.ie) annually for the relevant diet of examinations. When submitting an Examination Entry each student is required to confirm that he has read the Examination Regulations which are also made available to him 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 his examination(s) entry fee to the next diet provided he pays the relevant transfer fee and informs the Institute, in writing, at least five working days before the commencement of the diet. A student that has transferred examination fees will forfeit them where the examinations are not sat at the next diet.
7. Each student presenting for the examinations of the Institute must:
  - be a registered student of the Institute,
  - ensure that his 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),
  - present his CPA Student I.D. card at the examination hall, and
  - have his CPA current examination number at the examination hall.
8. A student that first registered as a student of the Institute at the Formation 1 Stage must pass all stages of the Institute's examinations within a maximum of 9 years.
9. A student that first registered as a student of the Institute at the Formation 2 Stage must pass all remaining stages of the Institute's examinations within a maximum of 8 years.
10. A student that first registered as a student of the Institute at the Professional 1 Stage must pass all remaining stages of the Institute's examinations within a maximum of 5 years.

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<sup>1</sup> The masculine "he" and "him" are used in this document in an inclusive way and do not to represent one gender only.

11. A student that first registered as a student of the Institute at the Professional 2 Stage must pass this stage of the Institute's examinations within a maximum of two years.
12. A student may be permitted to take a "gap year" between stages, subject to satisfying the criteria in the Examination Regulations 8 to 11 above.
13. A maximum of six consecutive sittings, within three years, is allowed to each student to successfully complete and pass the Formation 1 Stage.
14. A maximum of four consecutive sittings, within two years, is allowed to each student to successfully complete and pass the Formation 2, Professional 1 and Professional 2 Stages.
15. A student is not permitted to recommence the Institute's examinations if he has been unsuccessful in completing any stage within the limits set out Regulations 7 to 13 above.
16. Exemptions - A person holding a recognised academic or professional qualification, who registers as a student of the Institute, may be granted certain exemptions based on the relevance of these qualifications.
17. 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).
18. The examinations may be taken on a modular basis, in any order, within each stage.
19. Formation 1 Stage Examinations are computer based. They may sit at any CPA Ireland recognised computer based examination centre. Formation 1 Stage examinations must be passed within the six available consecutive sittings inclusive of the first sitting.
20. A student at the Formation 1 Stage of examinations has an option to sit an examination in one other subject, which if passed in addition to the three other examinations at this Stage will lead to the award of the CPA Certificate in Business & Accounting. Full details can be found on the CPA Ireland [www.cpaireland.ie](http://www.cpaireland.ie)
21. A student shall not be permitted to present himself for examination at the Formation 2 Stage unless he has passed the Formation 1 Stage or has been exempted therefrom.
22. A student, who upon registration with the Institute was not granted exemption from at least one subject in either the Formation 2 or Professional 1 Stage, shall not be permitted to apply and present for examination at the Professional 1 Stage unless he has passed the Formation 2 Stage.
23. Formation 2 Stage examinations must be passed within the four available consecutive sittings inclusive of the first sitting.
24. A student, who upon registration with the Institute was granted exemption from examination in at least one subject in either the Formation 2 or Professional 1 Stage may, subject to 25, 26 and 27 below, sit examinations in a single diet in subjects from both these stages. A student may sit a maximum of four examinations in a single diet.
25. Formation 2 Financial Accounting is a pre-requisite subject for Professional 1 Corporate Reporting.
26. Formation 2 Management Accounting is a pre-requisite subject for Professional 1 Managerial Finance.
27. A student may not, in the same diet, sit examinations in Professional 1 Stage subjects that have a pre-requisite subject unless he has previously passed or been granted exemption from the relevant pre-requisite subject.
28. A student will have a maximum of the four available consecutive sittings, inclusive of the first sitting, to pass any individual subject at the Formation 2 or Professional 1 Stage examinations.

29. Subject to 28 above, a student who, upon registration with the Institute, was granted exemption from examination in at least one subject in either the Formation 2 or Professional 1 Stage will have a maximum of eight available consecutive sittings, inclusive of the first sitting, to pass all of the subjects for which he was not granted exemption from examination at these stages.
30. Professional 1 Stage examinations must be passed within the four available consecutive sittings inclusive of the first sitting.
31. A student shall not be permitted to present for examination at the Professional 2 Stage unless he has passed the Professional 1 Examination Stage or has been exempted therefrom.
32. A student who has been granted exemptions at both the Professional 1 and Professional 2 Stages may, as a concession, sit examinations in a single diet in subjects from both these stages. A student may sit a maximum of four examinations in a single diet. A Professional 2 Stage subject may only be sat in a diet where any related prerequisite subject at the Professional 1 Stage has either been passed or the student has been granted an exemption from examination in it. The Professional 1 Stage pre-requisite subjects and the related Professional 2 Stage subjects are shown below:
- Corporate Reporting is a pre-requisite subject for Advanced Corporate Reporting
  - Auditing is a pre-requisite subject for Audit Practice & Assurance Services
  - Managerial Finance is a pre-requisite subject for Strategic Corporate Finance
  - Managerial Finance is a pre-requisite subject for Strategic Performance Management
33. Prior permission for the concession described at 32 above must be obtained from the Institute at the time of registration.
34. Where a student has been granted a concession, as described at 32 above, he must successfully complete and pass the remaining subjects at the Professional 1 and Professional 2 Stages, within the four available consecutive sittings inclusive of the first sitting.
35. Examinations - all paper, examination answer booklets, graph paper, log books and script envelopes are provided by the Institute at the examination halls.
36. Each student must bring his own pens, pencils, correction fluid, erasers, rulers, etc.
37. Calculators are permitted for use in an examination hall - provided they are noiseless, battery operated and do not issue printouts. Mobile phones or smart watches may **not** be used as calculators.
38. All tables relevant to examinations will be provided, including tax rates, personal reliefs or allowances.
39. Questions involving a knowledge and application of new legislation will not be asked within 6 months of the passing of the relevant legislation.
40. The Institute's examinations at Formation 1, Formation 2 and Professional 1 Stage are **not** open-book examinations. Therefore, a student sitting examinations at these stages is not permitted to retain reference books, notes, or any other material written or otherwise stored on any device to the desk, or its immediate environment, allocated to him for an examination.
41. Examinations at Professional 2 Stage are open-book. A student sitting open-book examinations may bring reference material, in hard copy format only, into the examination hall. Any reference material brought by a Professional 2 Stage student into an examination hall for use during an examination must be capable of being stored within a container with the following internal dimensions: width 210mm, length 295mm (the dimensions of an A4 sheet of paper), and the overall height should not exceed 350mm.

42. At least 20 minutes prior to the commencement of an examination all items including; books, notes, mobile phones, electronic note-pads, other electronic storage and communications devices, smart watches, and all other unauthorised items brought by a student into an examination hall must be placed in the area designated for storage until after the examination(s) are closed. The storage area will be designated by the Chief Invigilator. The only exception is for the reference material permitted by Regulation 41 for a student sitting a Professional 2 Stage examination. Each student is solely responsible for any item he brings into an examination hall.
43. The Institute cannot accept any responsibility for loss or damage to any property brought into an examination hall.
44. A student may not pass any information or material to another student during an examination unless expressly authorised by the Examination Invigilator to do so.
45. It is the duty of the Examination Invigilator to report to the Director of Education and Training all cases of irregularity or misconduct during an examination. The Examination Invigilator is empowered to discontinue the examination of a student suspected of misconduct and require him to leave the examination hall. Any student failing to comply with this regulation may be liable for such penalties as the Institute may determine.
46. 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](http://www.cpaireland.ie).
47. 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.
48. A student must bring his CPA Student Identity Card to the examination hall. A student must leave his ID card on his examination desk for impromptu inspection at any stage during the examination. The ID card must be presented to the Examination Invigilator when the student is signing the sign-on sheet for each examination subject. Each student must sign the sign-on sheet for each examination being taken. Failure by a student to sign on an examination sign-on sheet will mean that a result will not issue to that student for that examination.
49. A student who arrives more than half an hour after the start of an examination will not be admitted to the examination hall unless the lateness has been caused by exceptional circumstances beyond his control and only when permission for entry has been given by the Examination Invigilator.
50. A student who leaves an examination hall without permission, or unescorted after an examination has begun, will not be allowed to return until all other students in the examination hall have finished that session's examination(s). Such a student will not be permitted to resume the examination.
51. A student who leaves an examination hall during an examination, not intending to return, must hand in his answer script to the Examination Invigilator.
52. A student may not leave an examination hall during the first, or last, 30 minutes of any examination unless there are exceptional circumstances and only when permission has been granted by the Examination Invigilator.
53. At the close of an examination, each student must remain seated until advised by the Examination Invigilator that he may leave.

54. When an examination is declared to be over, each student must stop writing immediately and put down his pen. A short period of time will be permitted to each student to assemble answer booklets and enclose completed answer scripts in the envelope(s) provided. Where a student is required to use separate envelopes for different sections of an examination, each student must ensure that his completed answer scripts are enclosed in the appropriate envelopes for each section of the examination. Each student is responsible for ensuring that his answer script(s) is (are) included in the appropriate envelope(s). Each student must sign the appropriate examination attendance record sheet before leaving an examination hall.
55. In the event that, for whatever reason, the commencement or conduct of an examination is delayed or disrupted, the Examination Invigilator will be entitled to make such special arrangements for the conduct of the examination as to him seem appropriate and he shall report to the Director of Education and Training on the circumstances of the case and on the special arrangements then made for the conduct of the examination.
56. Each student is notified when the examination results are to be published through the Institute's website [www.cpaireland.ie](http://www.cpaireland.ie). Following publication the student may then view his results which show the exact mark per subject.
57. If a student, at any of the Formation 2, Professional 1 and Professional 2 Stages 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 shall 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 at Formation 1.
58. The examination answer scripts shall remain the property of the Institute.
59. 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 his 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](http://www.cpaireland.ie) ) by email, letter or telephone, to advise of his intention to apply for a special accommodation.
60. It is the policy of the Institute not to refund fees paid in respect of examinations.
61. Where prior permission has been given by the Institute a student may sit his examination at an overseas centre. Where such permission has been granted, the student must sign the necessary declaration form, issued by the Institute, and agree to any additional conditions as decided upon by the Institute before being allowed to sit the examination.
62. A student sitting the Taxation examinations is not expected to memorise tax rates or personal reliefs or allowances. This information will be provided with the examination papers.
63. 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.

64. 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 his 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.
65. A student who indicates on his application form that he wishes to sit examinations through Irish will be permitted to do so. The Institute must be in receipt of a written request for this facility at least six months prior of the examination.
66. In the event of a student's examination answer scripts being stolen, lost in transit 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.
67. The Institute may arrange for a substitute examination, or examinations, to be sat within two months of the date of event as referred to in 66 above.
68. An event as referred to in Examination Regulation 66 shall have no adverse impact on any such student's obligations to pass the relevant level of examinations within the prescribed period.
69. Following an event as referred to in Examination Regulation 66 a student may opt to sit the substitute examination(s), where provided, or defer sitting the relevant examination(s) until the next scheduled sitting.
70. Where a student sits a substitute examination following an event referred to in Examination Regulation 66, then the result(s) achieved in this, (these) examination(s) will be considered as part of the student's overall result(s).
71. No examination fee will apply for the sitting of any such substitute examination(s).