

## EXAMINATIONS REGULATIONS & DIRECTIONS TO CANDIDATES

### 1.0 Introduction

Please read these rules and regulations carefully. A candidate is required to comply with all the examinations rules and regulations before, during and after an examination.

### 2.0 Admission to the Examinations Room

- (a) A candidate will present the following to be allowed into the examinations room:
  - (i) Examination permit.  
**Note:** Any writing(s) on examinations permit, whether on the front or reverse side, invalidates it. A candidate carrying an invalid examination permit will be denied entry into the examination room or ejected from sitting the paper.
  - (ii) Registration card.
  - (iii) A blue or black ink pen.
  - (iv) A pencil, ruler, mathematical set and a calculator, if necessary. The mathematical set must be presented at the entrance to examinations room for checking.
- (b) A candidate should be seated at his / her desk at least 10 minutes before the start of the examination. It is the candidate's responsibility to ensure he/she sits at the correct desk that matches the seat number on the examinations permit for each and every paper.
- (c) The doors to the examinations room close **30 minutes** after the start of the examination. No candidate will be allowed to enter the examinations room after this time.

### 3.0 Completing the Front Cover of the Answer Booklet

The candidate must write the Exams No. and Seat No. on the front of the answer booklet before the beginning of the examination since there will be no extra time at the end of the examination to do so. In case the candidate uses extra stationery, he /she must write his / her Exams No. and Seat No. on it before the end of the examination.

#### **4.0 Writing an Examination**

- (a) The candidate is required to write his / her answers in blue or black ink pen. A pencil may be used to draw diagrams or graphs.
- (b) An answer to each question must start on a fresh page and the question number written at the top of the page.
- (c) Any rough workings must be done on the answer booklet or sheet provided by invigilators and not on examinations permit or any other paper. If a candidate does not wish to have rough workings marked, he / she should cross them out with a single line.
- (d) Supplementary answer booklets or answer sheets will only be handed out when the initial answer booklet is used up.
- (e) All the answer booklets, sheets and graph paper used must be fastened together before they are handed over for collection at the end of the examination. Unused stationery should be handed over separately.
- (f) No communication with another candidate(s) when in the examination room.
- (g) Copying another candidate's answers, or substituting another person to sit the examination for the candidate is not allowed.
- (h) All answers must be written in the answer booklet(s) provided.

#### **5.0 Luggage**

- (a) Any personal belongings such as mobile phones, jackets, cameras, wallets, caps, briefcases, bags, books, dictionaries, revision notes or written material of any kind must be handed over to officials at the designated luggage area. Such items should not, under any circumstances, be taken into the examinations room.
- (b) All mobile phones must be switched off before being handed over to officials at the designated luggage area.
- (c) The luggage is deposited at the designated area at the owner's risk. The Institute will not be responsible for any loss of items.

#### **6.0 Calculators**

- (a) The following types of calculator are permitted:
  - (i) scientific calculators, including those with basic programming functions.
  - (ii) those with standard memory functions.
  - (iii) solar powered (at your own risk).
- (b) Calculators must be clearly visible on the desk so that invigilators can inspect them.
- (c) Calculator instruction booklets must not be brought into the examinations room.
- (d) Borrowing of calculators from fellow candidates during the examinations is not permitted.

## 7.0 Reading Time

Candidates are allowed 15 minutes of reading time. During this time, the candidate:

- (a) Should check to ensure that they have been given the correct question paper.
- (b) Should read the examinations instructions on the answer booklet and question paper carefully.
- (c) Must write the Exams No. and Seat. No. on the question paper.
- (d) May make notes or highlights on the question paper.
- (e) Is not allowed to write in the answer booklet or use a calculator.

## 8.0 Conduct During Examinations

- (a) Sign the register to indicate presence at the examination.
- (b) A candidate who wishes to leave the room to go to the toilet must seek authorisation from an invigilator.
- (b) No eating in the examinations room, unless for medical reasons.
- (c) No smoking in or near the examination room or area.
- (d) Contravening any examinations rules and regulations may result into the cancellation of the examinations results or outright dismissal from the course. It may also result in ICPAU taking disciplinary action against candidate.
- (e) The following are deemed to be examples, but not limited, of contravention of examinations rules:
  - (i) Being in possession of books, notes or documents or any written material (handwritten or otherwise).
  - (ii) Talking to, copying from, or in any way communicating with, another candidate.
  - (iii) Using a mobile phone in the examinations room, including the calculator function.
  - (iv) Leaving the examination room before the end of the examination without the permission.
  - (v) Removing answer booklets and/or question papers, whether used or blank, from the examinations room, during or after the examination.
- (e) Disruptive conduct during examinations will not be permitted. The invigilator has the right to terminate the examination of any candidate whose behaviour is disruptive and escort such candidate from the examination room. Security officials may be used, if deemed necessary

## **9.0 At the End of the Examination**

- (a) Stop writing as soon as you are told do so. Failure to stop writing when instructed, may lead to cancellation of the examination for the concerned candidate.
- (b) Ensure that all supplementary answer booklets, additional stationery and / or graph paper are fastened together before handing them in.
- (c) A candidate must stay in his / her seat until allowed to move out of the examinations room.

## **10.0 Permitted Items**

- (a) A candidate may bring a bottle of water, in a clear bottle, into the examinations room.
- (b) Candidates of Integration of Knowledge are allowed to carry any of or all the following books into the examination room, so long as they do not have any notes or underlinings:
  1. International Financial Reporting Standards (IFRS).
  2. International Public Sector Accounting Standards (IPSASs).
  3. Handbook of International Quality Control, Auditing Review and Other Assurance Related Service Pronouncements.
  4. Uganda's Domestic Tax Laws (The Income Tax Act, Cap 340 & The Value Added Tax Act, Cap. 349).
  5. Companies Act, 2012.
  6. Employment Act, 2006.
  7. ICPAU Code of Ethics.
  8. IFAC Code of Ethics

## **11.0 Vehicles**

The vehicles are parked at the owner's risk. No one is allowed to stay in the vehicle or in the parking area during the examinations.

## **12.0 Liability**

The Institute of Certified Public Accountants of Uganda, their agents, officials, officers, invigilators, service providers, servants or representatives are not responsible for any death, injury, loss or damage of any kind suffered by any person while at the examinations venue and all related activities of conducting examinations, including injury, loss or damage personal property which might be caused by negligence or an act of God.

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