



**INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA**

**THE ACCOUNTANTS (EXAMINATIONS) RULES, 2022**

**June 2022**

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**THE ACCOUNTANTS (EXAMINATIONS) RULES, 2022**

*(Under section 16(1)(d) of the Accountants Act, 2013, Act No. 19 of 2013)*

**1. Title.**

These rules may be cited as the Accountants (Examinations) Rules, 2022.

**2. Interpretation.**

In these rules, unless the context otherwise requires—

“Act” means the Accountants Act, 2013;

“applicant” means a person applying for registration as a student of the Institute;

“board” means the Public Accountants Examinations Board provided for under section 15 of the Act;

“candidate” means any student who is eligible and has registered to sit for examinations;

“chairperson” means the chairperson of the board appointed under section 15 (a) of the Act;

“Council” means the Council of the Institute provided for under section 7 of the Act;

“examination” means an examination conducted by the board in a course of study approved by the Council;

“Institute” means the Institute of Certified Public Accountants of Uganda provided for under section 2 of the Act;

“secretary” means the secretary of the board appointed under section 15 (f) of the Act;

“student” means any person who has been registered by the Institute under any course of study;

“tuition provider” means a public or private institution recognized by the Council to provide tuition to candidates and students of the Institute.

**3. Award of certificates.**

(1) The board shall award certificates to students who successfully complete a course of study.

(2) The certificates to be awarded shall be in a form approved by the board and shall bear the signatures of the chairperson and the secretary.

**4. Operational matters.**

(1) All operational matters related to the functions of the board may be carried out by the Institute's staff or by any other agent as the board may determine.

(2) The Institute shall keep confidential all material and information in connection with examinations.

**5. Student registration.**

(1) The Council shall set requirements for registration of students for the approved courses of study.

(2) A person may not be eligible to register for studentship if he or she—

(a) is adjudged by a competent court to be of unsound mind;

(b) is an undischarged bankrupt;

(c) is convicted of a serious criminal offence or an offence involving fraud or dishonesty by a competent court; or

(d) has been involved in any other activity that brings into question his or her integrity.

(3) An applicant shall provide such evidence of his or her qualifications and any other information as the Council may require.

(4) The Council may withdraw or cancel the registration of a student or refuse to register any person as a student, for a reasonable or justifiable cause.

(5) The registration of a student shall be deemed to be withdrawn or cancelled on such date and in such circumstances as the Council, at its discretion, may decide.

**6. Register.**

The Institute shall maintain and keep an updated record of registered students and candidates containing such particulars as deemed necessary.

**7. Code of Ethics for Students.**

(1) A student shall comply with the Code of Ethics for Students prescribed in Schedule 1.

(2) A student who breaches the Code of Ethics for Students shall be liable to disciplinary action.

## **8. Syllabi and curricula.**

(1) The Institute's examinations shall be conducted in accordance with the syllabi and curricula determined by the board, and in accordance with the rules issued by the board.

(2) The board shall review examinations syllabi and curricula as frequently as it deems necessary, but the major reviews shall be conducted at intervals of not more than five years.

## **9. Examinations registration.**

(1) To be eligible to sit an examination a student shall have —

- (a) satisfied the requirement for registration as a student in accordance with rule 5.
- (b) met the examination eligibility criteria and rules set by the board;
- (c) met such other requirements as the board may from time to time determine; and
- (d) consented to adhere to all examinations rules, regulations and directions.

(2) The board may reject a student's application to sit an examination, or may refuse the student's admission to an examination centre as the result of—

- (a) the ineligibility of a student for such examination;
- (b) an investigation of a student for involvement in a malpractice or irregularity at a previous examination;
- (c) breach of the code of ethics for students; or
- (d) any other circumstances which, in the discretion of the board, justify such rejection or refusal.

(3) The board may, at its discretion, withdraw or cancel the registration of a candidate for a reasonable or justifiable cause.

## **10. Exemption.**

(1) A student may be granted exemption from any specified examination, in the manner determined by the board.

(2) The exemption under sub-rule (1) shall be granted based on prior learning by the student and depending on submitted proof of qualifications attained.

(3) The above notwithstanding, the board shall have the power to grant or refuse to grant exemption that, in its view, does not meet the best interest of the accountancy profession in Uganda.

## **11. Conduct in an examination.**

(1) A candidate shall comply with the examination rules issued by the board and stipulated in Schedule 3.

- (2) A candidate who infringes any of the examination rules shall be liable for disciplinary action by the board.

**12. Examination sessions and centres.**

- (1) The board shall approve examination sessions.
- (2) The examinations shall be administered at the examinations centres designated by the board.
- (3) The board reserves the option to conduct written, practical, oral and/or computer-based examinations.

**13. Invigilation of examinations.**

- (1) The board shall appoint invigilators for all examinations being conducted.
- (2) The invigilators shall enforce examinations, rules, regulations and directions set by the board at assigned examinations centres.

**14. Emergency Situations.**

- (1) The board shall provide for first aid services provided by qualified health professionals at every examinations centre.
- (2) In case of evacuation to a health facility, the student shall meet the cost of evacuation and treatment.

**15. Special needs candidates.**

- (1) Any student with special needs shall make a written submission to the Board stating the disability at least sixty (60) days to the start of an examination session.
- (2) A special needs student who communicates to the Board shall be referred to a special needs expert for assessment, at his or her cost, and a written recommendation of the applicable interventions made to the Board.
- (3) The Board shall inform the student of the recommendations by the special needs expert that will be extended during examinations.

**16. Consent to adherence to examinations rules, regulations and directions.**

A student who registers for examinations automatically consents to adhere to all examinations rules, regulations and directions.

**17. Examination malpractices and irregularities.**

(1) A candidate shall comply with the rules on examination malpractices and irregularities set by the board and stipulated in Schedule 2

(2) A candidate who breaches sub-rule (1) shall be liable for disciplinary action by the board as stipulated in schedule 2.

(3) An investigation of a candidate, for suspected involvement in examination malpractice or irregularity, shall be conducted in accordance with the rules set by the board.

(4) The board may stay further examination attempts, by a student suspected of having been involved in any malpractice or irregularity, pending the completion of investigations into the alleged malpractice or irregularity.

**18. Examinations results.**

(1)The examinations results shall be issued and communicated in the manner determined by the board.

(2)The Institute shall send to all candidates their examinations results upon approval by the board.

(3)The board may withhold examinations results—

- (a) for failure, by a student, to comply with any rules set by the board; or
- (b) pending the result of an investigation by the Board or the Council.

(4)The board may cancel the examinations results of any student for reasonable and justifiable cause.

(5)A student dissatisfied with his or her examinations results shall have a right to appeal in accordance with rules set by the board.

**19. Examinations setting and management.**

(1)The Institute examinations shall be set and managed in the manner determined by the board.

(2)All persons involved in setting and managing the Institute’s examinations shall keep confidential all material and information in connection with examinations and sign a declaration of confidentiality approved by the board.

**20. Offences and penalties.**

(1) A person commits an offence if he or she —

- (a) knowingly or negligently reveals the contents of any examination material to an unauthorised person, whether a candidate or not;
  - (b) with intent to fail or pass a candidate, alters the work, data, information or scores of a candidate;
  - (c) wilfully and maliciously damages examination material;
  - (d) with intent to impersonate, presents or attempts to present himself or herself in the place of a registered candidate;
  - (e) with intent to gain employment or admission, presents a forged certificate or result notification or any other document purported to have been issued by the Institute; or
  - (f) sells, buys, borrows, lends or steals certificates, result notification or any other document of the Institute.
- (2) A person who commits an offence may become subject to disciplinary action.

## **21. Approval of tuition providers.**

(1) The Council shall approve and monitor tuition providers to ensure that they continue to meet the requirements, set by the Council, for the provision of tuition at the different levels of the Institute's courses.

(2) The approval and monitoring shall be implemented in the manner determined by the Council.

## **22. Accountancy related courses.**

(1) The Council shall advise the regulators of education institutions on the curricula of study in accountancy related courses.

(2) Upon request by the Council, an education institution shall submit for review, its curricula of study in accountancy related courses.

(3) The Council may, on an annual basis, make recommendations to the regulators of education institutions based on the Council's review of the standard of the accountancy profession in Uganda.

(4) Prior to approval of a curriculum of study in any accountancy related course, a regulator of the education institution shall receive a report on the Council's review of the suitability and appropriateness of the proposed curriculum.

## **SCHEDULE 1**

### **CODE OF ETHICS FOR STUDENTS**

#### **1. Preamble.**

- (1) The reliance of the public in general and the business community in particular on sound financial reporting and advice on business affairs imposes on the accountancy profession an obligation to maintain high standards of technical competence, morality and integrity.
- (2) To this end all students registered for the Certified Public Accountants of Uganda course and the Accounting Technicians Certificate of Uganda course shall at all times maintain independence of thought and action, hold clients' or employers' affairs in strict confidence, strive continuously to uphold the dignity and honour of the accountancy profession, and maintain high standards of personal conduct.
- (3) In order to produce responsible professionals, it is necessary to establish a disciplinary mechanism for students. For that matter, the disciplinary procedures cover matters such as professional misconduct, misconduct in examinations and breaches of rules, regulations or directions which include any action likely to discredit the student, the Institute, or the accountancy profession in general.
- (4) The rules and regulations governing disciplinary procedures for students are set out in this document.

#### **2. Rationale.**

- (1) The Code of Ethics for Students is designed to promote the highest standards of conduct and integrity. It sets out the fundamental principles of professionalism and good practice.
- (2) Students must note that the objectives of the accountancy professionals are to work to the highest standards of professionalism, to attain the highest levels of performance and generally meet the public interest requirement.
- (3) The fundamental principles for this code are integrity; objectivity; professional competence and due care; confidentiality; and professional behaviour.
- (4) Any student who is found to have breached the code of ethics for students may become subject to disciplinary action.



### 3. Breaches of the Code of Ethics for Students.

(1) Breaches of the Code of Ethics for Students amount to a misconduct. Misconduct is construed to mean—

- (a) failure to comply with the examinations rules and regulations of the Institute;
- (b) unacceptable or improper conduct;
- (c) fraudulent, dishonest or untruthful conduct;
- (d) adverse finding by, or sanction or order of, or undertaking to, any tribunal or court or other body or authority;
- (e) acts regarded as morally reprehensible; or
- (f) acts carried out in the performance of a student's professional duties that fall below the expected standard.

(2) Below are some examples of misconduct—

- (a) misappropriation of funds and false accounting;
- (b) involvement in acts of violence;
- (c) misrepresentation of Institute's qualifications and any other qualifications;
- (d) providing false mortgage references;
- (e) knowingly causing a company to trade whilst insolvent;
- (f) Insider dealing;
- (g) use of irregular methods in the Institute's examinations;
- (h) failure to produce accurate financial statements and / or tax returns;
- (i) failure to submit financial statements and / or tax returns to the appropriate authorities;
- (j) inadequate record keeping;
- (k) acting as an auditor when not qualified to do so;
- (l) failure to reply appropriately, or at all, to correspondence from the Institute, a client, employer or a superseding authority'
- (m) failure to provide adequate advice;
- (n) acting in conflict of interest;
- (o) breach of duty of confidentiality;
- (p) defamation, as determined by a competent court;
- (q) disruptive behaviour;
- (r) failure to comply with any order, direction or requirement given or imposed by the board, Council or their representatives; and
- (s) failure to comply with a court order.

#### **4. Duties of the Student.**

It shall be the duty of the student—

- (a) to observe the rules and regulations of the Institute;
- (b) to cooperate with and submit to the Institute's disciplinary procedures and those of any organisation to which a complaint may have been referred; and
- (c) to report to the Institute any facts or matters which cause a student to reasonably believe that another student may have been involved in misconduct.

#### **5. Investigations.**

It shall be the responsibility of the Council, through a committee appointed by Council, to ensure that complaints against a student are thoroughly and fairly investigated and determined, and that appropriate sanctions are imposed if such complaints are upheld.

#### **6. Sanctions.**

- (1) After evaluating the evidence adduced, the Council may dismiss the complaint, where no grounds of a disciplinary action are disclosed.
- (2) Where the ground of disciplinary action is disclosed, Council may impose any or a combination of the following sanctions—
  - (a) admonish the student;
  - (b) suspend a student from the course for a period not exceeding two years;
  - (c) impose a fine;
  - (d) require the student to compensate any party that may have suffered a loss or injury as a result of the student's misconduct; and
  - (e) dismiss the student from the course.
- (3) The Council's course of action may be published as ordered.

## SCHEDULE 2

### RULES ON EXAMINATIONS MALPRACTICES AND IRREGULARITIES

#### **Rule 1: Malpractices in the Conduct of Examinations**

It shall be an offence for a student involved in an examination to:

- (a) Sit or attempt to sit the examination without valid documentation comprising of registration card and examinations permit.
- (b) Enter the examination room later than 30 minutes after the commencement of the examination.
- (c) Leave the examination room earlier than one hour after the examination has commenced except in emergencies with the express permission of the invigilator.
- (d) Leave an examination room without express permission of the invigilator.
- (e) Carry out a conversation or any other communication with another student once the examination has commenced.  
**Note:** Communication may include but not be limited to; use of gestures and sign language.
- (f) Indulge in any disruptive conduct including, but not limited to, shouting, assault of another student, invigilator or Institute's official, using abusive and /or threatening language, destruction of property of the service provider, another student or Institute.
- (g) Take out of the examination hall/room any used or unused answer booklet(s).
- (h) Neglect, omit or in any other way fail to follow lawful instructions or orders issued by the Invigilator.
- (i) Physically assault or insult an Invigilator or any Institute's official involved in the conduct of the examination.

#### **Penalty**

Any student found guilty of contravening Rule 1 above, shall be liable to any or a combination of the following:

- (a) Caution;
- (b) Cancellation of the relevant examination results;
- (c) Suspension from undertaking the Institute's examinations for a period not exceeding two (2) years;
- (d) Dismissal;
- (e) Fine;
- (f) Compensation for what has been destroyed; or
- (g) Deregistration from the Institute's course.

**Rule 2: Cheating in an Examination**

It shall be an offence for any student involved in an examination to:

- (a) Take into the examination room, in person or by agent, unauthorized materials including, but not limited to, plain papers, condensed/summarized notes, books, and handkerchiefs on which information is written or information written on any part of the body, recording apparatus, mobile phones or any unauthorized electronic equipment.
- (b) Copy from any other student.
- (c) Aid and/ or abet another student to copy from an answer script of another student.
- (d) Exchange answers with another student in the examination room.
- (e) Collaborate with another student in the examination room to discuss and share materials including calculators and other electronic equipment.

**Penalty**

Any student found guilty of cheating in examinations as defined above shall be liable to:

- (a) Caution and cancellation of the relevant examination, or
- (b) Cancellation of the relevant examinations results and suspension from undertaking the Institute's examinations for a period not exceeding two (2) years, or
- (c) Cancellation of the relevant examinations results and dismissed from the Institute's course of study.
- (d) Any student found guilty of cheating in examinations on second conviction shall be dismissed from the Institute's course of study.
- (e) On conclusion of the malpractice case, the confiscated unauthorized material shall be destroyed within sixty (60) days from the date of the letter communicating the decision.

**Rule 3: Fraud in Examinations**

It shall be an offence for a student involved in an examination to:

- (a) Import into the examination room, in person or by agent, a pre-prepared answer script/booklet.
- (b) Substitute an answer script/booklet prepared outside the examination room for the one already submitted to the Invigilator.
- (c) Impersonate another student.
- (d) Procure or induce another person to sit for him/her.
- (e) Utter false documents in relation to eligibility to sit examinations.
- (f) Sit or attempt to sit an examination without authority.
- (g) Receive examination papers/questions which have been illegally procured or made available.
- (h) Fraudulently access or attempt to access examination questions and / or answers before the examination is due.

- (i) Pay or induce another person to illegally procure or make available examination questions/papers.

**Penalty**

Any student found guilty of fraudulent conduct as defined above shall be liable to:

- (a) Cancellation of the relevant examinations results and suspension from undertaking the Institute's examinations for a period not exceeding two (2) years, or
- (b) Cancellation of the relevant examinations and dismissal from the Institute.

**Rule 4 Offences Relating to the Conduct of Irregularities Hearing**

It shall be an offence for any student whether or not he /she has been accused of an irregularity to:

- (a) Interfere with the conduct of investigations into the matter or the hearing of an irregularity being undertaken.
- (b) Intimidate members of the investigation committee or other staff of the Institute.
- (c) Destroy evidence relating to an alleged irregularity.
- (d) Forge or utter false documents in relation to an alleged irregularity.
- (e) Bribe or attempt to bribe a witness or any other person in relation to an alleged irregularity.
- (f) Harass or procure others to harass on his /her behalf an Institute's official, witnesses or any other person in relation to an irregularity by making constant telephone calls, visits, etc.

**Penalty**

Any student found guilty of interference with the conduct of an irregularity hearing as defined in Rule 4 above shall be liable to:

- (a) Cancellation of the relevant examinations, or
- (b) Cancellation of the relevant examinations results and suspension from the Institute for a period not exceeding two years, or
- (c) Cancellation of the relevant examinations and dismissal from the Institute.

**Rule 5 Possessions of dangerous weapons during the examination period**

It shall be an offence for a student involved in an examination to:

- (a) Enter the examination room with any firearm or potentially dangerous weapon.
- (b) Use a firearm or any potentially dangerous weapon with the purpose to intimidate, threaten or otherwise deter investigations into any examination irregularity.

**Note:** The term “**potentially dangerous weapon**” includes but is not limited to fake guns, pangas, machetes, daggers, switch blades, spears, swords, bows & arrows, brass knuckles

and any incendiary device.

### **Penalty**

Any student found guilty of the offence defined in Rule 5(a) shall be liable to:

- (a) Caution and cancellation of the relevant examination, or
- (b) Cancellation of the relevant examinations results and suspension from the Institute for a period not exceeding two years, or
- (c) Cancellation of the relevant examinations and dismissal from the Institute.

### **Rule 6 Mitigating and Aggravating Factors When Determining the Appropriate Punishment**

Where the Rule provides a range of punishments, the board or its investigations committee may take into account the following mitigating and aggravating factors in determining the appropriate punishment.

#### **6.1. Mitigating Factors.**

- (a) Remorse on the part of the student.
- (b) Truthfulness.
- (c) Lack of substantial benefit from the malpractice.
- (d) Student being first offender
- (e) Plea of guilty therefore not wasting the time of investigations committee.

#### **6.2. Aggravating Factors.**

- (a) Evidence of any benefit from the malpractice.
- (b) Lack of credibility.
- (c) General misconduct.
- (d) Frivolous and vexatious denials.
- (e) Allegations of misconduct on the part of Institute's staff which are subsequently proved to be false.
- (f) If the student is a second time offender under these rules.

### **Rule 7: Procedure for Hearing of Malpractice Cases.**

#### **7.1 Guidelines on Apprehension of a Suspect**

When a student is suspected to be engaging in examination malpractices, he/she shall be considered a suspect and should be apprehended immediately. In the apprehension of a suspect, the following should be taken into account:

- (a) A suspect should be handled in the appropriate manner to ensure that the privacy and bodily integrity of a person is not violated.

- (b) Body searches should be done by an official of the Institute or invigilator in the presence of another official or student, all of whom should be the same sex as the suspect.
- (c) The materials should be taken away as soon as they are found and kept as exhibits.
- (d) Identity of the suspect and possible witnesses should be recorded immediately.
- (e) A suspect should be allowed to proceed with the examination since he/she is presumed to be innocent until proved guilty.

## **7.2 Rules of Natural Justice**

In the handling of examination irregularities and malpractices, the following principles of natural justice shall be taken into account:

- (a) Fair and equal treatment of all students;
- (b) The opportunity to enter a plea of guilty or not guilty;
- (c) Fair hearing accorded to all students;
- (d) Right of students to appear and to defend themselves;
- (e) Staff not to sit in judgment of their own cause; and
- (f) Consistency in punishments.

## **7.3 Pre- Hearing**

- (a) The invigilator or Institute's official who alleges that a student was involved in a malpractice shall make a formal written report to the Secretary of the Board.
- (b) Any materials allegedly found on the student should be given to the Secretary of the Board for safe custody.
- (c) The Secretary of the Board shall inform the student in writing of the allegation. A copy of the Rules shall be availed to the student with the letter of the Secretary of the Board
- (d) The student shall be allowed to make a formal defence to the allegations in writing addressed to the Secretary of the Board.
- (e) The student shall then be invited in writing or by whatever expedient method to appear before the students' disciplinary committee to defend himself/herself.
- (f) The student shall be given adequate notice of the date of appearing before the students' disciplinary committee to enable him/her time to prepare his/her defence.
- (g) A student alleged to have been involved in examination malpractice shall not register for examinations until such a time that the case has been disposed of.
- (h) A student who fails or refuses or omits to appear after being effectively and formally summoned three (3) times shall be de-registered from the course pending his/her appearance before the students' disciplinary committee.
- (i) The student shall remain de-registered until he/she has appeared and answered the allegations.

#### 7.4 Hearing

- (a) The students' disciplinary committee shall be appointed by the Board
- (b) The student shall appear in person before the students' disciplinary committee and identify himself/herself as the subject of the proceedings. The Institute's official /invigilator concerned should also be present.
- (c) The student shall be informed of the allegations against him/her and the Rule in the Rules on Examination Malpractices and Irregularities he/she is alleged to have breached. In addition, he/she shall be informed of the possible punishments.
- (d) Where the student is alleged to have been found with unauthorized materials, the materials shall be brought before the Committee and the Institute's official or invigilator making the report shall state formally in the presence of the student whether they are the materials he/she is alleged to have found in the possession of the student.
- (e) The student shall be given an opportunity to respond to allegations of fact.
- (f) The student shall be allowed to plead mitigating factors, which the students' disciplinary committee should take into account in prescribing punishment.
- (g) The student may call witnesses to substantiate his/her defence.
- (h) The students' disciplinary committee shall then deliberate in the absence of the student, his or her witness and the Institute's official making the report.
- (i) A decision shall be made with regard to the punishment and reasons should be assigned for such a decision.
- (j) The report shall be forwarded to the Board for review and approval.

#### 7.5. Nature of Evidence

- (a) The students' disciplinary committee may admit oral and material evidence, which may be direct or circumstantial.

**Note:** Direct evidence includes; the account of the eyewitnesses or the original documents while Circumstantial evidence is that which is inferred from the circumstances of the case for instance the student running away when approached by an invigilator.

- (b) The students' disciplinary committee may not admit hearsay evidence unless there is independent direct evidence that lends it credence.

(**Note:** hearsay evidence is indirect in the sense that it is given by a person who was not an eye witness, for instance where a witness reports what was told to her/him



by another person or photocopies of documents produced where the original is not produced with no adequate explanation as to why. Such evidence should only be accepted where there is other direct evidence which supports the hearsay.)

- (c) After the close of the admission of evidence and before a decision is made, the student shall be given an opportunity to present to the students' disciplinary committee mitigating factors.

#### **7.6. Post-Hearing**

- (a) The students' disciplinary committee shall make findings of fact with respect to the evidence and make a decision based on those facts. The Committee must assign reasons for each decision.
- (b) The proceedings, deliberations and the decision/ recommendation of the students' disciplinary committee should be recorded both electronically through a recording device and by way of formal minutes of the hearing and a signed record should be forwarded to the Board.
- (c) The student shall be officially informed of such decision and availed a copy of the decision as well as the record of the proceedings.
- (d) The student shall be informed of his/her right of appeal and the procedure to be followed.
- (e) Where the students' disciplinary committee recommends dismissal of a student, the decision must be confirmed by the PAEB and then the student shall be officially informed of the final decision.

#### **7.7 Appeals Procedures**

- (a) A student who is dissatisfied with the decision of a students' disciplinary committee may appeal to the Council of the Institute within fourteen (14) calendar days from the date of the letter communicating the decision.
- (b) The appeal shall be in writing addressed to the Secretary/CEO of the Council stating clearly the grounds of appeal. The Secretary/CEO shall acknowledge in writing to the student.
- (c) A student who pleaded guilty to an offence before the students' disciplinary committee shall have a right of appeal only with respect to the penalty.
- (d) The Council shall refer the matter to the Disciplinary Committee of the Council to hear the appeal expeditiously. The student appealing shall be notified in writing of the date when the appeal will be heard and should be given an opportunity to appear before the Disciplinary Committee and be heard.
- (e) The Secretary/CEO shall officially notify the students' disciplinary committee that made the decision in the first instance of the date of hearing of the appeal.
- (f) At the hearing of the appeal, the student shall have an opportunity to be heard and the students' disciplinary committee shall have a right to respond to the student's

presentation.

- (g) The Disciplinary Committee shall have power on cause being shown to allow the student present additional evidence before it.
- (h) Where additional witnesses are called, they will be subject to cross-examination by the representative of the students' disciplinary committee. The student's disciplinary committee may also adduce additional evidence, which may be responded to by the student.
- (i) The Disciplinary Committee will then deliberate in the absence of the student and the representative of the students' disciplinary committee, preferably on the date of the hearing.
- (j) The Disciplinary Committee may confirm, vary or set aside the decision of the students' disciplinary committee.
- (k) The Disciplinary Committee shall take into account the rules of natural justice.
- (l) The decision of the Disciplinary Committee shall be communicated through the Council and shall be final.

### **SCHEDULE 3**

#### **RULES ON CONDUCT BEFORE AND DURING EXAMINATIONS**

##### **1. Compliance with Examinations Rules, Regulations and Directions**

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

##### **2. Admission to the Examinations Room**

- (1) A candidate will present the following to be allowed into the examinations room:
  - (a) Examination permit.
    - (i) Any writing(s) on examinations permit, whether on the front or reverse side, invalidates the examinations permit.
    - (ii) A candidate carrying an invalid examination permit will be denied entry into the examination room or ejected from sitting the paper.
  - (b) Registration card.
  - (c) A blue or black ink pen.
  - (d) A pencil, ruler, mathematical set and a calculator, if necessary. The mathematical set must be presented at the entrance to examinations room for checking.
  - (e) 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.
  - (f) 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. Completing the Front Cover of the Answer Booklet**

- (1) 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.
- (2) 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. Writing an Examination**

- (1) The candidate is required to write his / her answers in blue or black ink pen. A pencil may be used for draw diagrams or graphs.
- (2) An answer to each question must start on a fresh page and the question number written at the top of the page.
- (3) Any rough workings must be done on the answer booklet or sheet provided by invigilators and not on examinations permit or any other paper.
- (4) If a candidate does not wish to have rough workings marked, he / she should cross them out with a single line.
- (5) Supplementary answer booklets or answer sheets will only be handed out when the initial answer booklet is used up.
- (6) 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.
- (7) Unused stationery should be handed over separately.

- (8) No communication with another candidate(s) when in the examination room.
- (9) Copying another candidate's answers, or substituting another person to sit the examination for the candidate is not allowed.
- (10) All answers must be written in the answer booklet(s) provided.

## **5. Luggage**

- (1) 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.
- (2) All mobile phones must be switched off before being handed over to officials at the designated luggage area.
- (3) The luggage is deposited at the designated area at the owner's risk.
- (4) The Institute will not be responsible for any loss of items.

## **6. Calculators**

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

## **7. Reading Time**

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

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

## **8. Conduct During Examinations**

- (1) Sign the register to indicate presence at the examination.
- (2) A candidate who wishes to leave the room to go to the toilet must seek authorization from an invigilator.
- (3) No eating in the examinations room, unless for medical reasons.
- (4) No smoking in or near the examination room or area.
- (5) 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.

- (6) The following are deemed to be examples, but not limited, of contravention of examinations rules:
- (a) Being in possession of books, notes or documents or any written material (handwritten or otherwise).
  - (b) Talking to, copying from, or in any way communicating with, another candidate.
  - (c) Using a mobile phone in the examinations room, including the calculator function.
  - (d) Leaving the examination room before the end of the examination without the permission.
  - (e) Removing answer booklets and/or question papers, whether used or blank, from the examinations room, during or after the examination.
- (7) Disruptive conduct during examinations will not be permitted.
- (8) 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. At the End of the Examination**

- (1) 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.
- (2) Ensure that all supplementary answer booklets, additional stationery and / or graph paper are fastened together before handing them in.
- (3) A candidate must stay in his / her seat until allowed to move out of the examinations room.

### **10. Permitted Items**

- (1) A candidate may bring a bottle of water, in a clear bottle, into the examinations room.
- (2) 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 underlining:
  - (a) International Financial Reporting Standards (IFRS).
  - (b) International Public Sector Accounting Standards (IPSASs).
  - (c) Handbook of International Quality Control, Auditing Review and Other Assurance Related Service Pronouncements.
  - (d) Uganda's Domestic Tax Laws (The Income Tax Act, Cap 340 & The Value Added Tax Act, Cap. 349).
  - (e) Companies Act, 2012.
  - (f) Employment Act, 2006.
  - (g) ICPAU Code of Ethics.
  - (h) IFAC Code of Ethics

### **11. Vehicles**

- (1) The vehicles are parked at the owner's risk.
- (2) No person is allowed to stay in the vehicle or in the parking area during the examinations.

## 12. 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 or in relation to the conduct examinations, including injury, loss or damage personal property which might be caused by negligence or an act of God.

**INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA**

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