



In-centre assessments

The accepted methods of identification are:

- Passport containing photograph and signature
- National Identity Card containing photograph
- Driving licence containing a photograph and signature
- YoungScot Card containing photograph and signature

Before the assessment day	On the day of the assessment: Before the assessment	On the day of the assessment: During the assessment	After the assessment
• Book your assessment location within the booking window. • Check the venue address and plan how you'll get there.	• Arrive one hour before the assessment start time.	• Start the assessment at the scheduled start time. (In exceptional circumstances, and only with prior permission from ICAS, you may be allowed to start up to 30 minutes after the scheduled start time. After 30 minutes, you will not be allowed to sit the assessment and will be marked as absent.)	• You cannot leave the assessment room within the last 30 minutes of the assessment.
• Read and accept the ICAS Terms and Conditions and the ICAS Academic Integrity Policy.	• Register and prepare to sit your assessment under assessment conditions. • Store personal items in the secure storage area. (You will not be allowed access to the area until the end of the assessment.)	• You cannot leave the assessment hall in the first 30 minutes of the assessment.	• The assessment platform will automatically close when your time is up. Your work is saved every three seconds. (Please manage your time appropriately.)
• Read the ICAS Special Considerations and Extenuating Circumstances Policy and the ICAS Appeals Policy.	• Have an approved form of identification (ID) ready to show when you set up. (This must be valid and current Photographic Personal Identification.)	• If you need to take a bathroom break, please raise your hand and let the invigilator know. • Please note the frequency and time of your breaks will be monitored.	• If an incident occurs, stay behind to verify it with the invigilator. Their report is final. • The invigilator will inform ICAS and only verified incidents will qualify for Special Consideration.
• Familiarise yourself with the assessment platform by taking the Onboarding Test. You'll find this on your assessment platform dashboard.	• Show the invigilator any items you're bringing into the assessment (see below), including your permitted materials.	• Maintain assessment conditions and do not distract others.	• Leave the room quietly as assessments may still be in progress.
• Check the assessment start and end time. If you've got a reasonable adjustment, check the Reasonable Adjustment portal for your approved times.	• You may also be asked to show your pockets, watches, glasses, jewellery, ears, wrists, etc. The invigilator has full discretion.	• If an incident occurs during your assessment, raise this with the invigilator at the time. (They'll need to verify the incident before a Special Consideration is considered.)	• Monitor your ICAS email after the assessment until you receive your results in case we need to contact you.
Items you CAN bring into your assessment		Items you CANNOT bring into your assessment	
✓ Valid and current Photographic Personal Identification (ID) ✓ Permitted materials ✓ Non-technical language dictionary ✓ Still water (non-carbonated). This should be in a clear label-free bottle with a lid. ✓ Foam earplugs or ear defenders. ✓ Glasses (no case) ✓ Religious head coverings. ✓ Cardigans/jumper (no hoods to be worn during the assessment). ✓ Medication and specialist medical equipment pre-approved by ICAS in clear packaging. ✓ Non-programmable scientific calculator ✓ Three sheets of blank paper for Knowledge assessments ✓ Five sheets of blank paper for Skills assessments ✓ A pen		⊗ NO technical dictionaries (except Integration). ⊗ NO drink container with an open top ⊗ NO wired or Bluetooth headphones or earbuds/pods ⊗ NO digital devices. No phones/smart watches/devices ⊗ NO clothing that changes or alters your identity (e.g., no hoods/sports caps to be worn during the assessment) ⊗ NO outerwear to be worn during the assessment i.e. coats or jackets ⊗ NO food unless pre-approved by ICAS and detailed on the Reasonable Adjustment ⊗ No programmable calculators	



Remote assessments

The accepted methods of identification are:

- Passport containing photograph and signature
- National Identity Card containing photograph
- Driving licence containing a photograph and signature
- YoungScot Card containing photograph and signature

Before the assessment day	On the day of the assessment: Before the assessment	On the day of the assessment: During the assessment	After the assessment
• Book your assessment location within the booking window and plan where you'll sit your assessment. • Make sure your laptop, charger and all other equipment is in full working order. • We strongly recommend that you use a personal laptop to avoid any issues on the day. • We accept no responsibility for the performance of the software or hardware on the day of the assessment.	• Understand what you can and cannot take into your assessment (see below).	• Start the assessment at the scheduled start time. (In exceptional circumstances, and only with prior permission from ICAS, you may be allowed to start up to 30 minutes after the scheduled start time. After 30 minutes, you will not be allowed to sit the assessment and will be marked as absent.)	• The assessment platform will automatically close when your time is up. Your work is saved every three seconds. (Please manage your time appropriately.)
• Read and accept the ICAS Terms and Conditions and the ICAS Academic Integrity Policy.	• Complete the Proctored Onboarding Test in the assessment platform to ensure your device is compatible and you know how to set up.	• Maintain assessment conditions.	
• Read the ICAS Special Considerations and Extenuating Circumstances Policy and the ICAS Appeals Policy.	• Have an approved form of identification (ID) ready to show when you set up. (This must be valid and current Photographic Personal Identification.)	• If you need to take a bathroom break, please raise your hand to the screen and notify the invigilator "bathroom break". • Please note the frequency and time of your breaks will be monitored.	• Submit a Special Consideration application by midnight the day of your assessment if you experience an incident during your assessment. (Your application will be validated against the video footage of your assessment. ICAS will not consider any retrospective Special Considerations e.g. after results have been published.)
• Familiarise yourself with the online invigilation software and the assessment platform by taking the Onboarding Test • You'll find this on your assessment platform dashboard.	• Conduct a room and desk scan as part of your assessment set up.	• Contact ICAS if you are having any technical issues.	
• Check the assessment start and end time. If you've got a reasonable adjustment, check the Reasonable Adjustment portal for your approved times.	• Show all your permitted materials, including both sides of any blank paper and your non-programmable scientific calculator to the camera at the beginning of the assessment. • You may also be asked to show your pockets, watches, glasses, jewellery, ears, wrists etc.	• If an incident occurs during your assessment, raise your hand to the screen and notify the invigilator "incident" and briefly explain what has happened. (You'll need to submit a Special Consideration application after the assessment.)	• Monitor your ICAS email after the assessment until you receive your results, in case we need to contact you.

Items you CAN bring into your assessment	Items you CANNOT bring into your assessment
✓ Valid and current Photographic Personal Identification (ID). ✓ Permitted materials. ✓ Non-technical language dictionary. ✓ Still water (non-carbonated). This should be in a clear label-free bottle with a lid. ✓ Foam earplugs or ear defenders. ✓ Glasses (no case). ✓ Religious head coverings. ✓ Cardigans/jumper (no hoods to be worn during the assessment). ✓ Medication and specialist medical equipment pre-approved by ICAS in clear packaging. ✓ Non-programmable scientific calculator. ✓ Three sheets of blank paper for Knowledge assessments ✓ Five sheets of blank paper for Skills assessments ✓ A pen	⊗ NO technical dictionaries (except Integration). ⊗ NO drink container with an open top. ⊗ NO wired or Bluetooth headphones or earbuds/pods. ⊗ NO digital devices. No phones/smart watches/devices. ⊗ NO clothing that changes or alters your identity (e.g., no hoods/sports caps to be worn during the assessment). ⊗ NO outerwear to be worn during the assessment i.e. coats or jackets. ⊗ NO food unless pre-approved by ICAS and detailed on your reasonable adjustment. ⊗ NO programmable calculators. ⊗ NO second monitor/screen. ⊗ Any student starting 30 minutes AFTER the scheduled assessment start time will not be able to sit the assessment and will be marked as absent.



Permitted materials for assessments

- For **all assessments**, you can bring a non-programmable scientific calculator and the ICAS Code of Ethics, which will be available on the assessment platform.
- For **Reporting and Performance 2, Advanced Reporting and Performance** and **Advanced Assurance**, you can bring IFRS Accounting standards.
- For **Knowledge** assessments, you can bring three A4 sheets of blank paper*.
- For **Skills** assessments, you can bring five A4 sheets of blank paper*.
- For **Integration** assessments, you can bring any materials: hard copy or digital (stored in your Locker) You can also access Advantage*.

*For in-centre assessments, blank paper will be provided.

Level	Assessment	Materials available on the assessment platform
Knowledge	Reporting and Performance 1	• None, other than those noted on the left-hand side
	Assurance	
	Business Law	
	Business Management and Finance	• Formula sheet
	Taxation	• Rates sheet
Skills	Reporting and Performance 2	• Sustainability standards, where applicable • Excel spreadsheets, where applicable
	Advanced Reporting and Performance	• Sustainability standards, where applicable • Extracts of company law or other legislation, where applicable • Excel spreadsheets, where applicable
	Advanced Assurance	• ICAS Auditing and Reporting Handbook
	Corporate Finance and Modelling (coursework)	• None, other than those noted on the left-hand side
	Corporate Finance and Modelling (assessment)	• Formula sheet • Study guide • Excel spreadsheets, where applicable
	Advanced Tax (elective)	• Rates sheet • Study guide • Excel spreadsheets, where applicable
	Data, Risk and Technology	• None, other than those noted on the left-hand side
	Data Analytics and Insights (elective)	• None, other than those noted on the left-hand side
	Innovation for Growth and Transformation (elective)	• None, other than those noted on the left-hand side
	Sustainability for Accountants (elective)	• None, other than those noted on the left-hand side
Integration	Integrated Case Study	• Pre-seen information
	Professional Ethics	• None, other than those noted on the left-hand side