



Assessment Terms & Conditions

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1. Purpose and scope

1.1 Purpose

The purpose of the Assessment Terms and Conditions is to state the requirements that you, as a student, must adhere to when sitting ICAS assessments, including coursework submissions and assessments sat under invigilated conditions.

By entering into an assessment, you are confirming you have read and understood the Assessment Terms and Conditions.

Failure to comply with the Assessment Terms and Conditions, Regulations, and related policies may render you liable to investigation and disciplinary action under Rule 13 of the ICAS Rules.

All assessment guidance, including the terms and conditions and policies can be found on the student platform - Advantage.

1.2 Scope

The term 'assessment' includes coursework submissions and assessments sat under invigilated conditions.

The term 'student' is applicable to anyone completing an ICAS qualification. Pathways include, but are not limited to:

- School leaver or Graduate (including integrated training contract and industrial placements)
- Level 7 Accountancy/Taxation Professional Apprenticeship
- RGU Graduate Apprenticeship
- Continuing CA Student
- CA/CTA Joint Programme
- Special entrants

These Terms and Conditions must be read in conjunction with the following:

- ICAS Education Regulations
- ICAS Assessment Regulations
- Academic Integrity Policy (the prevention, detection, and management of cheating)
- Special Consideration and Extenuating Circumstances Policy
- Reasonable Adjustments and Access Arrangements Policy
- Appeals Policy (stage 1 and stage 2 appeals)

2. Booking onto your assessment

You are automatically enrolled onto the mock and final assessments for every course you are enrolled onto.

It is your responsibility to ensure you are enrolled onto the correct course which triggers the automatic enrolment process.

3. Assessment Centre Instructions

This section applies to anyone sitting their assessment at an ICAS assessment centre. Section 4 applies to anyone sitting their assessment remotely.

3.1 Before the assessment day

Having booked onto your assessment at an ICAS assessment centre you must complete the following tasks in advance of sitting the assessment.

1	You must have booked your location for the assessment within the booking window.
2	You must have read the assessment related requirements. By sitting an assessment, you are confirming that you have read and accept, • ICAS Education Regulations. • ICAS Assessment Regulations. • Academic Integrity Policy (the prevention, detection, and management of cheating). • Special Consideration and Extenuating Circumstances Policy. • Reasonable Adjustments and Access Arrangements Policy. • Appeals Policy (stage 1 and stage 2 appeals). • ICAS Assessment Terms and Conditions. The above can be found on the student platform - Advantage
3	You must have the right identification to show at the assessment centre. <i>Valid and current Photographic Personal Identification (ID). Acceptable methods of ID are:</i> 1. Passport containing photograph and signature 2. National Identity Card containing photograph 3. Driving licence containing a photograph and signature 4. YoungScot Card containing photograph and signature
4	You must only have permitted items in the assessment. Check what you can bring into the assessment room (see Appendix 1).
5	You must check the address of the assessment centre and how to get to it.
6	Please make sure you have familiarised yourself with the software by doing the onboarding test in the ICAS Assessment Platform.
7	Check your permitted materials list found on the student platform - Advantage. The materials you are permitted to bring to an assessment vary from course to course. You'll find exact details of which materials you can bring into the assessment with the Introduction Module for that course.
8	You must check the start and end time of the assessment. For reasonable adjustments (RA) you must check on the RA portal for your approved times.

3.2 Assessment day requirements

By registering for, and then completing an assessment, you shall be deemed to have confirmed that you consider yourself to be sufficiently mentally and physically 'fit to sit' the assessment.

You must ensure compliance with the following and be read in conjunction with the assessment guidance on the student platform – Advantage:

1	You must arrive one hour before the assessment start time. If you arrive 30 minutes after the start time you will be refused entry. If you arrive within 30 minutes of the start of the assessment, you will be allowed to sit the assessment, but your assessment time will be reduced by the number of minutes you were late.
2	Once you register at the assessment centre, you are preparing to sit your assessment under assessment conditions. You must store personal items in the secure storage area.
3	You must have the right identification to show at the assessment centre. <i>Valid and current Photographic Personal Identification (ID). Acceptable methods of ID are:</i> 1. Passport containing photograph and signature 2. National Identity Card containing photograph 3. Driving licence containing a photograph and signature 4. YoungScot Card containing photograph and signature
4	Prior to entry into your assessment, ICAS reserves the right to inspect that you have nothing prohibited or hidden. This may include (but not limited to) a visual inspection of your pockets, watches, glasses, jewellery, ears and wrists. This is at the discretion of the invigilator. (see Appendix 1 for permitted and not permitted items).
5	ICAS reserves the right to inspect any permitted materials you are bringing into the assessment.
6	During the assessment supervised bathroom breaks are permitted; however, frequency and time will be monitored. Please note you are not permitted to leave the assessment hall in the first 30 minutes of the assessment.
7	Please ensure that any issues experienced during your assessment (including technical difficulties or temporary illness) are raised with the invigilator in real time. ICAS must be able to verify this with the invigilator for Special Consideration to be considered.
8	Maintain assessment conditions and do not cause distractions to others.

3.3 At the end of the assessment

You must ensure compliance with the following and be read in conjunction with the assessment guidance on the student platform – Advantage:

1	You are not allowed to leave the assessment room within the last 30 minutes of your allotted assessment time (to minimise disruption to others).
2	At the end of your assessment, the assessment platform will automatically shut down. Your work is saved every 3 seconds. – Please manage your time appropriately.
3	If an incident has occurred, please stay behind at the end of your assessment and verify with the invigilator. The invigilator must verify the incident prior to you submitting a Special Consideration being considered. The invigilator will inform ICAS of any incidents. The invigilator's report is final.
4	You must leave the assessment centre quietly, as assessments may still be in progress.
5	You must be available to ICAS via your student ICAS email address, in case we need to contact you.

4. Remote Assessment Instructions

This section applies to anyone sitting their assessment remotely e.g. at home. Section 3 applies to anyone sitting their assessment in person at an ICAS assessment centre.

ICAS does not accept liability for any loss or damage or any indirect, direct, special, or consequential loss, including loss of assessment or impaired performance, incurred by a student because of their choice or use of device.

4.1 Before the assessment day

Having booked onto your assessment, you must complete the following tasks in advance of sitting the assessment.

1	You must have enrolled for the assessment within the booking window.
2	You must read and accept • ICAS Education Regulations. • ICAS Assessment Regulations. • Academic Integrity Policy (the prevention, detection, and management of cheating). • Special Consideration and Extenuating Circumstances Policy. • Reasonable Adjustments and Access Arrangements Policy. • Appeals Policy (stage 1 and stage 2 appeals). • ICAS Assessment Terms and Conditions. The above can be found on the student platform – Advantage.
3	You must have the right identification to show at the assessment centre. <i>Valid and current Photographic Personal Identification (ID). Acceptable methods of ID are:</i> 1. Passport containing photograph and signature 2. National Identity Card containing photograph 3. Driving licence containing a photograph and signature 4. YoungScot Card containing photograph and signature
4	You must only have permitted items in the assessment. Check what items you can bring into the assessment room (see Appendix 1 for permitted and not permitted items).
5	You must plan your assessment venue - a private, enclosed space with good internet connection.
6	You must have completed the essential onboarding test on the assessment platform to ensure that you are familiar with the proctoring software.
7	Check your permitted materials list found on the student platform - Advantage. Your permitted materials: The materials you are permitted to bring to an assessment vary from course to course. You'll find exact details of which materials you can bring into the assessment with the Introduction Module for that course.
8	You must check the start and end time of the assessment. For reasonable adjustments (RA) you must check on the RA portal for your approved times.
9	You must provide your own laptop and charger and ensure that all necessary equipment is in full working order. ICAS takes no responsibility for the performance of the software or hardware on the day of the assessment. ICAS strongly recommends that you should use a personal laptop to avoid any security restrictions imposed by your firm.

4.2 Assessment day requirements

By registering for, and then completing an assessment, you shall be deemed to have confirmed that you consider yourself to be sufficiently mentally and physically 'fit to sit' the assessment.

You must ensure compliance with the following and be read in conjunction with the assessment guidance on the student platform – Advantage:

1	You must be on time. Any student arriving 30 minutes after the start time will not be able to access the assessment. If you arrive within 30 minutes of the start of the assessment, you will be allowed to sit the assessment, but your exam time will be reduced by the number of minutes you were late.
2	You must show appropriate identification to the screen. <i>Valid and current Photographic Personal Identification (ID). Acceptable methods of ID are:</i> 1. Passport containing photograph and signature 2. National Identity Card containing photograph 3. Driving licence containing a photograph and signature 4. YoungScot Card containing photograph and signature
3	You must conduct a full room and desk scan.
4	You must show the items you are bringing into the assessment to the screen for visual inspection.
5	ICAS reserves the right to visually inspect that you have nothing prohibited on your person or hidden. This may include a request to virtual visual inspection of your pockets, watches, glasses, jewellery, ears and wrists (see Appendix 1).
6	During the assessment bathroom breaks are permitted; however, frequency and time will be monitored. Please raise your hand to the screen and notify the invigilator 'bathroom break'.
7	Please ensure any incidents which occur during your assessment are reported. Please raise your hand to the screen and notify the invigilator 'incident' and state the nature of the incident (At the end of the assessment, you will then be able to complete a special consideration application providing all the details).

4.3 At the end of the assessment

You must ensure compliance with the following and be read in conjunction with the assessment guidance on the student platform – Advantage:

1	At the end of your assessment, the assessment platform will automatically shut down. Your work is saved every 3 seconds. – Please manage your time appropriately.
2	(if required) You must raise any incidents by midnight the day of your assessment, via the special considerations form. 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.
3	You must be available to ICAS via your student ICAS email address, in case we need to contact you.

5. Permitted Items and Not Permitted Items

Please see **Appendix 1** for a list of permitted items and not permitted items. It is important that you familiarise yourself with what is allowed and not allowed in the assessment. Permitted items are allowed to be on your desk, either in centre or remotely.

Note: Permitted items are not the same as permitted materials which are course specific and are found on the student platform – Advantage. Please refer to section 6 on permitted materials.

6. Permitted materials

6.1 Permitted materials - Closed book assessments

The materials you are permitted to bring to an assessment vary from course to course.

A list of the materials that you are permitted to have in each assessment is published on the student platform – Advantage. Only the permitted materials for each assessment included on the student platform – Advantage, will be allowed.

Once the assessment has been accessed no new materials, permitted or otherwise, are to be brought into the assessment space or sourced via the internet.

You are allowed a non-programmable calculator in the assessment. This must be shown to the camera or invigilator at the start of the assessment.

6.2 Permitted materials - Open book assessments

For open book assessments, you may bring any materials (hard copy or digital) that might assist you in the assessment.

Once the assessment has started and you are under assessment conditions, no new materials, permitted or otherwise, are to be brought into the assessment space or sourced via the internet.

7. Artificial Intelligence (AI) Use in Assessments

Whilst AI may become an established tool at the workplace, for the purpose of demonstrating knowledge, understanding and skills for the CA qualification, it's important for your progression that you do not rely on tools such as AI. For this reason, Generative AI tools are not permitted in assessment situations or coursework submissions. The work you submit must be your own. Your answers reflect your understanding, analysis and judgement.

ICAS uses plagiarism and AI detection software and where ICAS have doubts about the authenticity of student work submitted for assessment (for example, they suspect that parts of it have been generated, proofread or translated by AI, including copying or paraphrasing), it will be investigated and appropriate action taken in accordance with the Academic Integrity Policy.

ICAS Intellectual Property

ICAS material is unique and is the intellectual property (IP) of ICAS. This includes course materials, assessments, and pre-release content.

The sharing of ICAS IP with other parties or uploading to third party platforms e.g. AI tools is not permitted. This safeguard exists to protect ICAS' IP.

8. Conduct

You are bound by the ICAS Rules, including any Regulation which imposes a duty on you. On registration with ICAS, you undertake to comply with the obligations and liabilities of a student of ICAS and to be bound by the Royal Charter, ICAS Rules and Regulations and the ICAS Code of Ethics.

It is expected by ICAS that you'll conduct yourself in a professional and ethical manner in all aspects relating to assessments.

During the assessment period, you may not leave and re-enter the assessment environment without explicit permission from the invigilator (incentre) or alerting the online/remote invigilator by raising your hand and explaining the reason for leaving the assessment environment. Bathroom breaks are permitted; however, frequency and time will be monitored. If there is a medical reason for prolonged absence, you must inform ICAS before or immediately after the assessment (via the Special Consideration form).

Where you fail to behave in a suitable manner or fail to follow instructions issued by ICAS or the invigilator or otherwise acts in a way contrary to these Assessment Terms and Conditions, it may result in being awarded a zero mark (fail) in the assessment and may render you liable to investigation and disciplinary action. Please refer to the ICAS Academic Integrity Policy.

ICAS materials are provided for sole use and should not be shared with anyone else, for profit or any other purpose. Unauthorised distribution, reproduction, or use of these materials is strictly prohibited and may result in disciplinary action.

ICAS reserves the right to contact your employer and or counselling member in relation to any breaches of conduct.

9. Invigilation

The assessment environment is the controlled area within which an assessment operates.

For incentre assessments, the live invigilator will report incidents and any instances of non-compliance with the Assessment Terms and Conditions.

For remote assessments, the room that you choose to sit the assessment in is the assessment environment. It is important to note that your image, screen and environment will be live recorded and invigilated (video and audio) for the duration of the assessment. This recording may be used to verify adherence with the Assessment Terms and Conditions. You must not apply any virtual background, blur, filter or visual effect to your camera during an assessment, as this may obstruct invigilation and will be treated as a breach of assessment terms and conditions.

If you do not have adequate video evidence to allow for your results to be ratified, your assessment may be subject to further investigation.

Recordings will not be released to you and will be destroyed in accordance with the ICAS data retention policy.

10. IT hardware and software

For incentre assessments, all hardware is provided for you. You must alert the invigilator immediately to any issues of the performance of the software or hardware during the assessment.

For remote assessments, you must provide your own laptop and charger and ensure that all necessary equipment is in full working order. ICAS takes no responsibility for the performance of the software or hardware on the day of the assessment.

In the event of software or hardware issues during the assessment, which prevent you from using your laptop, and which cannot be rectified within a reasonable time, you must contact the ICAS Assessments Team, via the dedicated assessment Teams channel, email to students@icas.com or by phone, to seek further guidance.

11. Assessment Outcomes

ICAS will review and report any assessment that has been submitted incorrectly, not submitted by the required deadline or there is evidence of non-compliance with the Assessment Terms and Conditions.

ICAS will review video recordings, invigilator, examiner and plagiarism reports and any student communications to verify the integrity of the assessment outcome. Where a decision is needed, the outcome will be determined by designated senior ICAS staff, or the relevant Assessment Panel/Board. Please refer to the ICAS Academic Integrity Policy for further information.

Examples of actions that could be taken include (but are not limited to):

- Result released with no further action.
- Result released with written feedback.
- Result released with marking penalties applied.
- Result declared a void (not counted as an attempt).
- Result set to zero fail (misconduct) and counted as an attempt.
- Results are withheld pending further investigation.

If deemed necessary for further investigation, all evidence will be shared with the ICAS Investigations Team.

ICAS reserves the right to share outcomes with your employer and or counselling member.

12. Legal statements

12.1 Information sharing

To enable your employer and or counselling member to fulfil its/their training responsibilities, ICAS will disclose to them any relevant information in relation to you which may impact on the completion of the CA qualification including the assessments. The information provided will include, but not be limited to, the following:

- Absences from assessments.
- Professional behaviour including conduct during assessment.
- Results of mock assessments and progress tests.
- Results of assessments, including if applicable end-point assessments.

In situations where there is a safeguarding or wellbeing concern, ICAS has the duty of care to contact your employer and/or counselling member with consent from you where possible.

12.2 Transfer of copyright and retention of scripts

You retain copyright in all materials submitted for assessment purposes, but by submitting those materials, students thereby grant ICAS a non-exclusive, charge-free, worldwide licence, for the duration of the applicable jurisdiction's copyright protection, to reproduce submitted materials for educational and training purposes relating to ICAS activities, or to related activities of which it approves. Such licences become effective from the date of submission to ICAS.

Under the licence granted upon submission for assessment purposes, ICAS can electronically scan, store, or reproduce submitted materials in any medium to allow the materials to be communicated or used as training for examiners, moderators and any other persons involved in the assessment process or any subsequent appeals (including third-party vendors and/or services providers).

All materials submitted to ICAS for assessment, and reproductions of such materials, become the property of ICAS. Once the materials have been assessed, ICAS is entitled to retain the materials for record-keeping purposes or to eventually destroy them according to its needs and legal obligation.

It is ICAS policy that your assessments will not be returned under any circumstance.

12.3 Communication

All assessment-related communications will be sent to you at your ICAS email address only. ICAS does not accept responsibility for the non-receipt of assessment-related communications which were sent in good faith to your ICAS email address.

Your result will not be released over the telephone. For students under a training contract, ICAS shall disclose details of assessment results to their employer to enable the employer to fulfil its responsibilities.

After sitting your assessment you must be available to ICAS via your student ICAS email address, in case we need to contact you about your assessment.

13. Governance

In accordance with the Assessment Regulations, the Qualifications Board has delegated certain powers to designated senior ICAS staff or the relevant level Assessment Panel/Board. A summary of the powers are as follows:

- To set an assessment.
- To determine the eligibility requirements for an assessment, including any applicable timescales.
- To determine the pass mark and other grading for an assessment in accordance with such awarding principles as published by ICAS.
- To mark an assessment.
- To release the results of an assessment.
- To determine the number of times a student may attempt to pass an assessment.
- To refer to the ICAS Investigation Team any student who is suspected to have breached these Regulations and/or Assessment Terms and Conditions.
- To determine all other matters incidental to or arising from an assessment.

14. Appeals

As set out in Regulation 6.1 of the Assessment Regulations, the assessment result is final and there are no grounds of appeal on decisions of academic judgement regarding the assessment marks applied and ICAS does not offer a remarking service.

Further information can be found in the ICAS Appeals Policy, including the eligibility criteria for lodging an appeal.

Appendix 1 – Permitted items and non-permitted items in the assessment

Note: Any student arriving 30 minutes after the start time will be refused entry.

PERMITTED IN THE ASSESSMENT – On your desk	NOT PERMITTED IN THE ASSESSMENT
Valid and current Photographic Personal Identification (ID). Acceptable methods of ID are: 1. Passport containing photograph and signature 2. National Identity Card containing photograph 3. Driving licence containing a photograph and signature 4. YoungScot Card containing photograph and signature	Incorrect or expired photographic ID
Non-technical language dictionary	NO technical dictionaries
Only still water (non-carbonated) is permitted. This should be in a reusable clear bottle or transparent, label-free bottle with a lid	NO drink container with an open top
Foam ear plugs or ear defenders	NO wired or Bluetooth headphones or earbuds/pods
Standard non-electronic framed glasses (no case)	NO digital devices of any kind (e.g., phones/smart watches/smart glasses)
Religious head coverings	NO clothing that changes or alters your identity (e.g., no hoods/sports caps to be worn during the assessment)
Cardigans/Jumper (if wearing a hooded top, no hoods to be worn during the assessment)	NO outerwear to be worn during the assessment i.e. coats or jackets
Medication - Inhalers and over the counter medication such as antihistamines and paracetamols do not need to be pre-approved by ICAS. - Specialist medical equipment must be pre-approved by ICAS and detailed on the Reasonable Adjustment. - Any medication should be in clear packaging or a clear plastic bag	Assessment Centre only - NO food unless pre-approved by ICAS and detailed on the Reasonable Adjustment
Non-programmable calculators	NO programmable calculators
Permitted materials (as per the ICAS instructions on permitted materials)	NO second monitor/screen, and no 'mirroring' your laptop screen to a PC screen
Pens, pencils, and highlighter pens [Assessment Centre only – a pen will be provided at each desk]	NO other stationery, including pencil case



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