

TO BE PROVIDED TO ALL STUDENTS REGISTERING FOR ODCBE IN ADVANCE OF EACH EXAM SESSION

This document must be read and understood in full, by each student, prior to sitting each computer-based exam.

ACCA offers computer-based exams for the first seven exams within the Foundations in Accountancy suite of awards and exams BT, MA, FA and LW of the ACCA Qualification.

HOW DOES IT WORK?

The exams are conducted at centres which are licensed by ACCA.

Centres register students for the computer-based exams via ACCA's online administration system. They download exams for each student, the exams are then sat offline, and results uploaded to the ACCA server upon completion of the exams.

If you intend sitting ACCA's CBEs you must, in the first instance, be registered with ACCA. The centre will require the following personal information from you as well as proof that you are a registered and eligible student:

- your ACCA student registration number
- date of birth (in day, month, year format)
- full name and address
- the qualification for which you are studying
- email address
- telephone number
- gender.

This information will be used only for the purposes of registering you as a student for the exams and informing ACCA of your exam results. The centre is required to inform you of the use of these personal details and the purpose for which the information will be used under the terms of the UK Data Protection Act.

You should also be aware that ACCA is entitled to provide such information to the centre as it requires to do so from time to time. ACCA shall do so solely for the purposes of the administration of the exams and such information may be passed to a centre in a country where no Data Protection Rights exist.

To prove you are registered and eligible to sit the requested CBEs, you will be required to provide your registration number, date of birth and contact details to the centre. You must also provide a valid, and official, form of photographic identification, eg passport. Failure to provide an official form of photographic identification will mean you cannot be booked in for a CBE session.

The CBE centre will also require you to pay a fee directly to them to cover the administration, invigilation and exam fee costs.

It may be possible for special arrangements to be made during exams for students who have a long-term or permanent disability, indisposition, are visually impaired or who have a specific learning difficulty that might affect their exams. If you require such support, please notify the exams department by raising a request on the Additional Support Portal (access via the Disability Support link on the MyACCA page) at least three weeks in advance of your exam session. To allow us to fully consider your request, supporting documentary medical evidence must also be submitted. You should also contact the CBE centre's examinations co-ordinator ahead of the exam session to make them aware of any adjustments which have been approved by ACCA.

WHAT CAN YOU EXPECT?

Once the centre has registered you for the exam you will be given a time and date for the exam by the centre's examinations co-ordinator. On the day of the exam, you will be provided with a workstation where you will attempt the exam. Workstations have to conform to standards and specifications laid down by ACCA. These have to be quietly situated, with individual PCs separated from other students, free from glare and conform to current health and safety requirements. An invigilator will be on hand to assist you with any queries you may have at the time of sitting the exam.

WHAT ABOUT THE EXAM ITSELF?

For all exams you will be given:

- paper to do your rough workings
- on-screen instructions showing you how to navigate through the exam screens.

If you are sitting FMA/MA, Management Accounting you will be provided with a formulae sheet, present value table and annuity table on screen.

Prior to the exam start time the invigilator will read instructions to you. You will then be required to start the exam software which will prompt you to input your ACCA registration number and date of birth, to provide access to your exam. The invigilator will check the details on screen, your identity against your photographic ID and will ensure that you have been assigned the correct exam. You will then be permitted to start the exam.

CBE QUESTION TYPES

The types of questions contained in the exams are:

- Multiple choice – where you are required to choose one answer from a list of options by clicking on the appropriate 'radio button'.
- Multiple response – where you are required to select more than one response from the options provided by clicking the appropriate tick boxes.
- Multiple response matching – where you are required to select a response to a number of related statements by clicking on the 'radio button' which corresponds to the appropriate response for each statement.
- Number entry – where you are required to key in a numerical response to the question.

The Introductory and Intermediate Certificate in Financial and Management Accounting exams FA1, MA1, FA2 and MA2 exams will contain the Objective Test (OT) questions listed above – all two marks.

The Diploma in Accounting and Business (FBT, FMA & FFA) and ACCA Qualification exams will contain the OTs outlined above in Section A and Multi Task Questions (MTQs) in Section B. MTQs are a series of tasks to be completed which relate to one or more scenarios.

The following additional question types may also be present in MTQs:

- Gapfill – where you are required to enter answers into blank answer areas.
- Hotspot – where you are required to choose one or more answers by clicking on the appropriate hotspot area/areas on an image.

To allow you to become familiar with the question types above, and the operation of the CBE software, specimen exams are available for each exam on ACCA's website.

EXAM FORMAT

Foundations in Accountancy
Introductory Certificate in Financial and Management Accounting (FA1 and MA1)

Each exam:

- is of two hours' duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains two-mark objective test questions –multiple choice questions only.

Intermediate Certificate in Financial and Management Accounting (FA2 and MA2)

Each exam:

- is of two hours' duration
- contains 50 questions
- is out of 100 marks
- has a pass mark of 50%
- contains the following objective test questions (OTs) -all worth two marks:
 - multiple choice questions
 - multiple response questions
 - multiple response matching questions
 - number entry questions.

Diploma in Accounting and Business (FBT, FMA and FFA)

Each exam:

- is of two hours' duration
- is out of 100 marks
- has a pass mark of 50%
- contains 2 sections:
 - section A contains objective test questions (OTs)
 - section B contains multi-task questions (MTQs).

ACCA Qualification (BT, MA, FA and LW)

Each exam:

- is of two hours' duration
- is out of 100 marks
- has a pass mark of 50%
- contains 2 sections:
 - section A contains objective test questions (OTs)
 - section B contains multi-task questions (MTQs).

To allow you to become familiar with the question types above, and the operation of the CBE software, specimen exams are available for each exam on ACCA's website.

DURING THE EXAM

The screen is locked down to ensure that only the exam software runs.

You cannot use the on-screen calculator function.

The keyboard and mouse must only be used for the purpose of answering questions. Any key presses not for the purpose of answering questions are prohibited and automatically reported to ACCA.

ANSWERING QUESTIONS

During the exam you will be required to select or input your answer on-screen to the questions set. When you answer a question, your answer will automatically be saved.

You can revisit questions and change your answers at any time during the exam.

You can change your answer, move back or forward through the exam, skipping questions and returning to them at any time, provided that you do not quit from the program and that you do not exceed the time allocated overall for the exam.

You can navigate between questions by clicking the next or previous button. You can also move to any specific question by clicking on a question number from the Exam Progress Details panel.

The exam will automatically finish after the allocated time has been reached.

If you wish to finish the exam early, click on the 'Exit' button. You will be notified if there are any incomplete questions or any questions remaining flagged and asked if you wish to proceed. If you do proceed, you will not be able to return to the exam.

The instructions provided on the exam day will explain these steps in detail.

AT THE END OF THE EXAM

The % mark which you have achieved will be shown on screen together with confirmation of whether your attempt at the exam has been successful. Print one copy of the provisional result notification when instructed to do so. Please retain this copy.

Your rough workings booklet and all instructions remain the property of ACCA and will be collected by the invigilator and will not be returned to you.

WHAT HAPPENS NEXT?

The CBE centre is required to upload your exam results to ACCA's server within a specified period of time. ACCA will process your result and will update your student record to reflect your CBE result.

The CBE centre is responsible for the administration, scheduling, cancellation and delivery of your exam. Any queries or complaints should be referred to the centre's examinations coordinator in the first instance before contacting ACCA.

Where an exam is suspended, cancelled or otherwise nullified by ACCA (the examining board), it shall apply its compensation policy as follows:

If an examination attempt is suspended, cancelled or otherwise nullified by the examining board (at any stage, whether before or after the examination sitting itself) ACCA will waive the fee (or part of it) for the next attempt at the exam unless such suspension, cancellation or otherwise is caused by an epidemic, pandemic or any other event against which ACCA is unable to obtain insurance on reasonable commercial terms. Due to the nature and complexity of operating professional examinations, ACCA reserves the right not to reschedule any examination or offer any compensation other than as specified above.

EXAM REGULATIONS

The following Exam Regulations apply to candidates sitting Centre and Remotely-Invigorated On-Demand and/or Session Exams, as well as those taking internally assessed ACCA courses.

1. You are required to adhere at all times to ACCA's [Rulebook](#), the Exam Regulations and [Exam Guidelines](#). If you are found to be in breach of any of the Exam Regulations or fail to adhere to the Exam Guidelines, you may become liable to disciplinary action pursuant to ACCA's bye-law 8, which could result in your removal from the student register. You are liable to disciplinary action in accordance with the bye-laws, regulations and guidelines in force at the time of the breach. All disciplinary proceedings shall be conducted in accordance with the bye-laws and Complaints and Disciplinary Regulations in force at the time of such proceedings.

2. You are required to promptly comply in all respects with any instructions issued by ACCA, the exam supervisor(s), invigilator(s), remote invigilator(s), proctor(s), or any ACCA personnel before, during and at the conclusion of an exam.

3. You may not attempt to deceive the exam supervisor(s), invigilator(s), remote invigilator(s), proctor(s) or any ACCA personnel by giving false or misleading information.

4. You are not permitted during the exam to possess (whether at your desk or on or about your person), use or attempt to use any notes, books or other written materials (whether in electronic form or otherwise) except those expressly permitted within the Exam Guidelines. These are known as 'unauthorised materials'.

5(a) You are not permitted to use a dictionary or an electronic device or translator of any kind or have on or at your desk a calculator which can store or display text. You are also not permitted to use in your examination room an electronic communication device, camera, smartwatch, any other item with smart technology functionality or mobile phones (unless the exam is being conducted remotely in which case it must only be used in accordance with ACCA's Exam Guidelines). These are regarded as 'unauthorised items' and are taken into the examination room at the candidate's own risk.

5(b) Such 'unauthorised items' must not be worn, or be placed on your desk, in pockets of clothing, in your bag or personal belongings, or be kept anywhere else on or about your person or desk. If you bring 'unauthorised items' to the exam you must declare them to the exam personnel prior to the start of the exam. For Centre-Based exams, mobile phones (or communication devices of any type), smartwatch or other wearable technology, must be declared, switched off and stored as directed by the examination personnel.

6(a) If you breach exam regulation 4 and the 'unauthorised materials' are relevant to the syllabus being examined; it will be assumed that you intended to use them to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the 'unauthorised materials' to gain an unfair advantage in the exam.

6(b) If you breach exam regulation 5(a) and/or 5(b), it will be assumed that you intended to use the 'unauthorised items' to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the 'unauthorised items' to gain an unfair advantage in the exam.

7. You (irrespective of if you are a licensed weapon holder), are not allowed to attend your exam with a weapon. If you are found to have a weapon in your possession you will be excluded from the exam without any reimbursement.

8. Supervisor(s), invigilator(s), remote invigilator(s), proctor(s) and ACCA personnel are obliged to report any cases of irregularity or improper conduct to ACCA. They are empowered to discontinue your exam if you are suspected of irregular or improper conduct and to remove or exclude you from the exam room.

9. If you breach exam regulation 2 and/or fail to disclose to the supervisor(s), invigilator(s), remote invigilator(s) or proctor(s), any 'unauthorised materials' or 'unauthorised items' which they reasonably suspect you have in your possession, it will be assumed the 'unauthorised materials' are relevant to the syllabus being examined and that you intended to use the 'unauthorised materials' and/or 'unauthorised items' to gain an unfair advantage.

10. You may not engage in any conduct designed to assist you in your exam attempt or provide any improper assistance to any other exam entrant in their exam attempt.

11. If you are sitting paper-based examinations, you are not permitted to remove either your candidate answer booklet(s) or your question paper from the exam room. All candidate answer booklets remain the property of ACCA.

12. If you are taking a computer-based exam you are not permitted to copy exam content in any manner or take photograph(s) or videos of your screen or permit any other person to do the same.

13. If you are taking a Remote On-Demand Exam and you are permitted scrap paper, you must destroy all scrap paper on screen in front of your remote invigilator/proctor as instructed by them at the end of your exam before you end your examination session.

14. Exam content (questions, scenarios, format) are owned by ACCA. You are prohibited from copying, photographing, videoing or reproducing in any manner exam content (questions, scenarios and/or format). You are strictly prohibited from distributing or seeking to exploit for commercial/personal gain and/or any other reason, copies of exam questions or scenarios to any person including other ACCA registered students.

15. As an ACCA candidate, it is your responsibility to help maintain the integrity of ACCA examinations, you must report to ACCA any breaches of exam content which have been provided to you either directly or indirectly before, during or after you sit an exam.

16. Candidates must not whisper or speak out loud during the exam or communicate or attempt to communicate with any person other than the exam supervisor(s), invigilator(s) or remote invigilator(s) or proctor(s). This includes from the time that you log into the remote proctoring platform until 5 minutes after the time that you submit your exam, or your exam is terminated (whether by you or anyone or anything else).

17. Session Exams only you must not leave the room where you are sitting your exam early, i.e. before the time limit allocated for the exam expires, and you must remain under invigilator/proctor supervision for the entire exam duration. For the avoidance of doubt, this also applies before the exam has started if any question papers have been distributed (applicable to paper-based exams only) or if you have been seated at your designated computer

EXAM REGULATIONS (cont.)

17. (applicable to computer-based exams only) or after you have verified your identity and room set up and successfully checked in for the exam (applicable for remote exams only). If you leave an exam early you will be in breach of this regulation and you will be reported to ACCA for further investigation, unless authorised to do so by the exam supervisor(s), invigilator(s), or proctor(s) or if there are emergency circumstances.

18. You must not attempt to access and/or obtain your examination results prior to ACCA's official published results release date.

19. Candidates must not conduct themselves in an inappropriate way (including conducting themselves in vulgar, offensive, abusive, or any illegal activity).

20. If you are taking a Remotely Invigilated Exam, only you and no one else is permitted in the room in which you are sitting your exam. This includes from the time that you log into the remote proctoring platform until 5 minutes after the time that you submit your exam, or your exam is terminated (whether by you or anyone or anything else).

21. If ACCA suspects, or has cause to believe, that there has been improper conduct in connection with your examination (identified during the examination itself or identified by ACCA after the examination), it reserves the right to nullify your exam attempt including to forfeit your fees, and/or withhold your examination results and/or suspend your ability to sit further ACCA examinations until the conclusion of any disciplinary process.

22. ACCA reserves the right to change these Exam Regulations and Exam Guidelines at any time without prior notice in accordance with its bye-laws. In the event that any changes are made, the revised Exam Regulations and Exam Guidelines shall be posted on ACCA's website immediately. Please check the [latest information](#) to inform yourself of any changes.