

PLEASE READ CAREFULLY AND RETAIN FOR YOUR INFORMATION

REGULATIONS GOVERNING THE PARTICIPATION OF EXTERNAL CANDIDATES IN THE CAP 1 EXAMINATIONS

1. Candidates may attempt the CAP 1 exams as an external candidate in the May and/or in the September exam sessions **within the one calendar year**. Repeat attempts at the exams are not permitted in the following calendar year.
2. Candidates who are eligible to present for the exams may sit them:
 - in the year in which their degree concludes; or
 - in the year in which their postgraduate programme concludes; or
 - prior to commencing the term of their Training Contract; or
 - prior to commencing their entry onto the Flexible Option programme.
3. Candidates may select any combination of papers to sit. Candidates attempting the Financial Accounting exam paper should be aware that they must pass the DEBK assessment or they cannot present for the Financial Accounting exam.
4. Candidates are required to pass each exam independently. In order to pass each exam, a candidate must achieve a **minimum of 50%** (based on amalgamation of any applicable Interim Assessment component and the final examination paper).
6. Candidates are advised to read the Examination and Appeals Regulations, attached below carefully. A copy of the Examination and Appeals Regulations at CA Proficiency 1 is available on request from the Chartered Accountants Ireland and is also available to download from the website - www.charteredaccountants.ie.
7. Candidates entering to sit in a centre in Northern Ireland are required to pay their fees in sterling. Candidates entering to sit in a centre in the Republic of Ireland are required to pay their fees in Euro.
8. Candidates should indicate clearly whether they wish to take the Republic of Ireland or Northern Ireland Taxation and Law papers.
9. Candidates who wish to cancel their sitting must do so no later than **two weeks** before the start date of the examinations. Cancellations received within this time frame will be refunded, less an administration charge of 20%. Candidates who cancel their sitting after this time frame, or who are absent from their examinations, will not be refunded, nor will their fees carry forward. The Financial Accounting exam fee for those unsuccessful in the DEBK assessment is not refundable.
10. If you are enrolling to sit either Financial Accounting or Management Accounting, you must also enrol on the Interim Assessment component of these papers.
11. Candidates must provide their address for examination communications when registering with the Institute. This address will be used by the Examination Department for all correspondence being issued to the student. If a student wishes to change this address, he/she **must contact the Examination Department directly (cap1exam@charteredaccountants.ie)**.
12. Candidates will be allowed to change their examination centre on the **My Enrolments** page of the website up to 4 weeks in advance of the examination, but not later. This facility will be subject to availability of examination accommodation. Chartered Accountants Ireland cannot guarantee to accommodate any individual candidate in the centre of his/her choice. Exceptions to this rule will not be entertained.

[Chartered Accountants Ireland Examinations and Appeals regulations](#)