

INSTITUTE OF ACCOUNTANCY ARUSHA



ASSESSMENT OF STUDENT'S PERFORMANCE

REGULATIONS, 2010

(Made under Section 22 of the IAA Act. 1990, No. 1 of 1990)

REVISED 2010

THE ASSESSMENT OF STUDENT'S PERFORMANCE REGULATIONS, 2010

(Made Under Section 22 of the IAA Act 1990, No. 1 of 1990)

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**PART I
PRELIMINARY PROVISIONS**

1. These Regulations may be cited as the **Institute of Accountancy Arusha (Assessment of Student's Performance) Regulations, 2010 (Revised)** and shall come into operation on **such date as shall be approved by the Council**

Citation and
Commencement

2. Unless otherwise stated, these regulations **shall apply to students of the Institute of Accountancy Arusha.**

Application

3. In these Regulations unless the context requires otherwise:

Interpretation

"Academic Appeals Committee" means the committee established under regulation 6.

"Academic Assessment" means any mode or combination of modes of measuring student's performance in a course against aims and objectives of that course or module and shall include course works, semester examinations and or field reports, theses and dissertations.

"Academic Board" means the Academic Board established by Regulation 5 of these Regulations.

"Academic Program" means any theoretical or practical program of studies which leads to National Technical Awards to students after successful completion of its requirements and shall also include any other award existing at the time of approval of these regulations.

"Academic Staff Association" means an association formed by the academic staff of the Institute of Accountancy Arusha.

"Academic Year" means such period relating to any **academic** program conducted by the Institute, as the Governing Council may determine.

"Act" means the Institute of Accountancy Arusha Act No. 1 of 1990.

"Admission officer" means an officer of the Institute designated to handle applications and enrolment of students under the supervision of the Registrar.

"Award" means any conferment granted upon students under regulation 8 including any other conferment designated, from time to time, by the Governing Council for such purpose.

"Council" means the Governing Council of the Institute established by s. 5 of the Act.

"Coursework" means any mode of assessment excluding end of semester examinations, used to test a student during the semester and which shall contribute to student's academic assessment for progression and an award.

"Deputy Rector/Director of Studies" means the senior officer of the Institute designated to handle Academic, Research and Consultancy matters of the Institute.

"Examinations" means regular end of semester or final examination, supplementary and special examinations except where **regulation 20 (6) herein defines otherwise.**

"Examination officer" means an officer designated to handle examinations under the supervision of the Registrar.

"G.P.A" means grade point average.

"Institute" means the Institute of Accountancy Arusha established by s. 3 of the Act.

"New Programs" means Programs of study that follow NTA system.

"NTA system" means National Technical Awards system.

"Old Program" means any Postgraduate Diploma, Advanced Diploma or Certificate program other than the new programs.

"Rector/Principal" means the Chief Executive Officer of the Institute.

"Registrar" means the officer designated to handle **administration of students' academic records**.

"Review of examination" means a formal assessment of examination results with the intention of instituting a change if necessary, as provided for by regulation 23 of these Regulations.

"Student" means any person admitted to the Institute to pursue any academic program other than short term programs.

PART II
INSTITUTIONAL ARRANGEMENTS

4. THE INTERNAL EXAMINERS COMMITTEE

1. There is hereby established an Internal Examiners' Committee which shall consist of:

- (a) The Deputy Rector/Director of Studies, who shall be the Chairperson.**
- (b) The Registrar who shall be the Secretary to the Committee**
- (c) The Examination Officer and the Assistant Examination Officer.**
- (d) The Heads of Academic Departments**
- (e) All Academic staff including those employed on temporary terms**
- (f) All part-time instructors who participated in teaching in the relevant semester.**

2. The functions of the Internal Examiners' Committee shall be;

- (a) To deliberate on the examination results in the view of the existing examination regulations.**
- (b) To check accuracy of the compilation of scores and to round up or down the marks to the nearest one unit.**
- (c) To discuss and identify causes for students' poor performance.**

(d) To recommend to the Academic Board on the Examination Results.

(e) To advise the Academic Board on all matters regarding the conduct of examinations of the Institute.

5. THE ACADEMIC BOARD

1. There is hereby established an Academic Board which shall consist of:

(a) The Rector/Principal, who shall be Chairperson.

(b) The Deputy Rector/ Director of Studies who shall be the secretary to the Academic Board.

(c) The Chief Librarian.

(d) The Dean of Students.

(e) The Registrar.

(f) Admissions officer

(g) The Examination Officer.

(h) All other heads of academic departments of the Institute.

(i) Two academic staff representatives as may be elected by the Academic Staff Association.

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(j) The Minister responsible for Academic Affairs in the Students Government.

(k) **A representative of** the Students' Organisation.

2. The Chairperson may co-opt other members of the academic and administrative staff or student of the Institute to attend at any meeting or meetings of the Board if it is considered that their presence would be beneficial to the deliberations of the Academic Board.

Power of the chairman to
invite other members

**3. THE POWERS AND FUNCTIONS OF THE
ACADEMIC BOARD**

(a) To receive and deliberate on all examination results.

(b) To ensure that all examination questions, **marking schemes** and answer scripts are externally moderated according to requirements.

(c) To ensure that rules and regulations governing examinations are followed and observed by all the candidates.

(d) To ensure that each and every course strictly follows the examination policy and regulations.

(e) To **assist the Rector/Principal** on examination matters and issues concerning examinations.

- (f) To investigate **on** issues of special significance involving **any candidate, invigilator, staff, and or any other person, individually, in relation to examinations.**
- (g) To allow the publication of the provisional examination results for all courses before being submitted to the Academic Affairs Committee of the Council for endorsement.
- (h) To scrutinize and approve students' admissions.
- (i) **Without prejudice to the generality of the foregoing functions, the Academic Board shall assist the Rector/ Principal on all academic matters of the Institute.**

6. THE ACADEMIC APPEALS COMMITTEE

1. (a) **There is hereby established an Academic Appeals Committee which shall consist of five members.**
 - (b) **The members of the Academic Appeals Committee shall be appointed by the Academic Board.**
 - (c) **The members of the Academic Appeals Committee shall not have a permanent sit on the Academic Board and shall serve in the Committee for a term of two academic years but any member shall not serve for more than two consecutive terms.**
 - (d) **A member of Academic Appeals Committee may be re-appointed to serve for a second term of two academic years.**

2. POWERS AND FUNCTIONS OF THE ACADEMIC APPEALS COMMITTEE

- (a) To determine whether or not a lodged appeal meets the grounds for upholding it as stipulated in regulation 24 (1) and either uphold or dismiss it.**
- (b) To access and deal with the proceedings of the Review Panel appointed under regulation 23 (5) to establish if the findings and decisions made thereof are fair and justifiable.**
- (c) The Academic Appeals Committee may make its own decision as per regulation 24 (6) and such decision shall be submitted to the Rector/Principal for implementation.**

7. THE ACADEMIC AFFAIRS COMMITTEE OF THE COUNCIL

(1) The Academic Affairs Committee of the Council (or any other Committee of the Council as may be established by the Council from time to time in accordance with section 8 of the Act shall, subject to the Act, be responsible to the Governing Council for the proper conduct of the programs run at the institute.

Responsibility to the Council for proper conduct of the Institutes Programs

(2) In particular, but without prejudice to the generality of the functions specified in 7 [1] of this regulation it shall be the responsibility of the Academic Affairs Committee of the Council to advise,

Responsibility to oversee academic standards

revise, vary or cancel any academic program and set academic standards, including standards for the assessment of the academic performance of students.

(3) The recommendations and advice of the Academic Affairs Committee of the Council on all matters relating to examinations and students assessments shall be forwarded to the Governing Council whose decision shall be final and conclusive

The Council to have final decisions over recommendations of the Academic Affairs Committee

PART III

AWARDS, ASSESSMENT, AND PRACTICAL FIELD WORK AND ATTACHMENT

8. AWARDS OF THE INSTITUTE.

(1) The Institute shall have and grant awards **categorised into Old Awards and National Technical Awards:**

(a) **Old Awards shall include the following:**

(i) A Postgraduate Diploma for successful completion of a **program** of study lasting one academic year.

Postgraduate
Diploma

(ii) An Advanced Diploma for successful completion of a **program** of study lasting not less than three academic years.

Advanced
Diploma

(iii) A Certificate for successful completion of a **program** of study lasting one academic year.

A certificate

Provided that the council shall have the power to cease conferment of the awards postulated under sub-regulation (1) (a) of this regulation at any time when the institute has fully adopted the National Technical Awards system.

Power of the council to stop conferment of these awards

(2) Any cessation of conferment of awards under this regulation shall be done in such a manner that no student legitimately expecting the grant of such awards shall be negatively affected.

(b) National Technical Awards shall include the following:

(i) A Master's Degree (NTA level 9) for a successful completion of a program of study.

Masters Degree

(ii) A Bachelors Degree (NTA level 8) for a successful completion of a program of study lasting at least three academic years.

Bachelor's Degree

(iii) Higher Diploma for a successful completion of NTA level 7 for candidates who wish to exit or who fail to attain NTA level 8.

Higher Diploma

(iv) Ordinary Diploma (NTA level 4-6) for a successful completion of a program of study lasting at least three academic years.

Ordinary Diploma

(v) Technician Certificate (NTA level 5) for a successful completion of a program of study lasting two academic years.

Technician Certificate

(vi) A Basic Technician Certificate (NTA level 4) for a successful completion of a program of study lasting one academic year.

Basic Technician Certificate

(3) Every award of the Institute shall be so titled as to refer to the program of study the successful completion of which entitles the candidate to be granted the award.

Titles of awards to refer to programs of study

(4) The Governing Council may designate and set conditions for other awards of the Institute in addition to those established by this Regulation.

Power of the council to introduce new awards

9. STANDARDS OF ASSESSMENT

1. There shall be conducted, in respect of every examinable subject, any combination of the following assessable exercises including class tests:

Rules of assessment

(i) Class tests, **quizzes**, assignments and **presentations** during the Semester when the subject is taught which shall account for 40% of the total marks for the subject.

Course work

(ii) End of Semester or Final Examinations for the subjects taught during the academic year which shall account for 60% of the total marks for the subject.

End of semester exams

2. All examinations of the Institute shall be conducted under the control of the Deputy Rector/Director of Studies or such other officer of the Institute as the Rector/Principal may appoint.

Duty of the Deputy Rector/Director of Studies to control examinations

**10. PRACTICAL FIELD WORK AND
FIELD ATTACHMENT**

1. All students enrolled for **NTA level 8** and Advanced Diploma Programs must undergo Practical training or field attachment and this **shall constitute** one of the components to be assessed. **Mandatory Practical training**
2. In the case of old Programs the Field Attachment will be of 17 weeks duration covering the period of the 5th Semester. The output of the field attachment will be a Research / Project Report. **Duration of Training**
3. **For the NTA system, the field attachment will be implemented in accordance with the requirements of respective curricular.**
4. The field project shall be assessed in the same way as any one paper in the final year's program and shall be completed before the final examinations in the last semester of study. **Assessment**

**PART IV
ELIGIBILITY AND ABSENTEEISM FROM
EXAMINATIONS**

11. ELIGIBILITY FOR EXAMINATIONS

1. Eligibility for Examination

(a) A candidate shall be admitted to an examination in the subject taken after the Registrar is satisfied that the candidate has fully completed his/her coursework.

Completeness of course work, a condition for examinations

(b) No candidate shall be eligible for any examination in any subject unless the Head of Department is satisfied that the candidate has undertaken the course by attendance of at least ninety per centum (90%) of all the formal class-room period scheduled by the Institute for his/her course of study and any **candidate** who without reasonable cause fails or refuses to comply with this regulation shall be disqualified **from sitting for the examination and shall be required to complete the course by attendance and attainment of the required course work.**

Class attendance to be not less than 90%

(c) Any candidate shall not be allowed to sit for any final examination and shall be deemed to have failed that subject if the candidate does not possess at least 40% of the course work marks for a particular subject or 16 out of 40 marks on conversion.

Restriction to sit for examination if coursework is below 40%

(d) No candidate shall be admitted to an examination unless he/she has paid all the fees due to the Institute.

No examination if student owes fees to Institute

2. Any candidate who forges entry into the examination halls in contravention of regulation 11 (1) (b) shall have the examination, done by him or her as a result of such forged entry, nullified.

Nullification of examinations if entry forged

12. INELIGIBILITY FOR ASSESSMENT

1. Where a student is discontinued from a program of study on disciplinary grounds in accordance with the Institute of Accountancy Arusha Students By-Laws he/she shall not be eligible for any form of assessment under these Regulations.

If student is discontinued on disciplinary grounds

2. The Academic Board may prescribe any other requirements to be complied with by every student or prospective student being eligible for the assessment of performance during the whole or part of the academic year. A student who without reasonable cause fails or refuses to comply with any such requirement shall be deemed to be disqualified for assessment of performance during the period in question.

If student fails to comply with requirements set by Rector/Principal

13. ABSENCE FROM EXAMINATIONS

1. A candidate who absents oneself from final or supplementary examination without reasonable cause shall be discontinued from studies.

Absenting one self from exam attracts discontinuation

2. A candidate who without reasonable cause, as determined by Deputy Rector/Director of Studies absents oneself from any continuous assessment test or fails to submit assignment or field report within the prescribed time shall be considered to have attempted such **test** or assignment or done the field work and shall be awarded a zero mark.

Unauthorised absence from continuous assessment

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3. A candidate allowed to absent from attempting a continuous assessment(s) shall be required to complete the same before attempting the end of semester examinations.

Authorised absence from continuous assessment

4. A candidate shall be responsible for initiating any request to make up a continuous assessment missed because of class absence **and such request must be lodged within one week after the date of missing the test.** If the instructor requires evidence, the candidate shall submit appropriate documentation. In case of failure to submit the acceptable documentation then Regulation 13(2) shall apply.

Duty to apply for test missed during student's authorised absence

5. A candidate allowed to be absent from the end of semester examination either in part or in its entirety shall be allowed to take the examination or part thereof as first sitting in the supplementary examination sessions. This examination shall be considered to be special examination to that candidate, **subject to regulation 16 (a) (3) of these regulations.**

Missed examination to be done during supplementary examination session

PART V
MODERATION, ASSESSMENT SCHEME,
PASSING AND FAILING EXAMINATIONS

14. MODERATION AND ASSESSMENT SCHEME

1. All Final Examination Questions, marking schemes and answer scripts must be externally moderated by competent and academically/professionally qualified and recognized persons/Institutions approved by the Academic Board.

Final examinations and answer scripts to be externally moderated

2. The Scheme for awarding pass grade will be as follows:

(a) For Old Awards

(i) In the case of postgraduate diploma courses;

Letter grade	Marks %	Degree of Merit
A	70 – 100%	Excellent
B+	60 – 69%	Good
B	50 – 59%	Pass
C	40 – 49%	Fail
D	35 – 39%	Fail
E	0 – 34%	Absolute Fail

Pass grade for Postgraduate Diploma

The postgraduate diploma awards will not be classified.

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(ii) In the case of certificate and undergraduate Diploma courses;

Letter grade	Marks %	Degree of Merit	Pass grade for certificate and undergraduate Diploma
A	70 – 100%	Excellent	
B+	60 – 69%	Very Good	
B	50 – 59%	Good	
C	40 – 49%	Pass	
D	35 – 39%	Fail	
E	0 – 34%	Absolute Fail	

(iii) The points system will then be used in classifying the certificate and undergraduate diploma courses as follows:

Point system to be used to classify certificate and undergraduate Diploma courses

Letter grade	Points (Weight)
A	5
B+	4
B	3
C	2
D	1
E	0

(iv) The total overall **grade** points average will be calculated to determine a candidate's award classification.

(v) The candidate's award will be classified into one of the following classes:

4.40 points and above	- 1 st Class	Candidate's classification of awards
3.50 points to 4.39	- Upper 2 nd Class	
2.70 points to 3.49	- Lower 2 nd Class	
2.00 points to 2.69	- Pass Class	

(b) For National Technical Awards (NTA):

(i) In the case of Masters and Bachelors Degrees and Higher Diploma (NTA levels 7-9);

Letter grade	Marks %	Degree of Merit	Pass grade for NTA levels 7-9
A	70 – 100%	Excellent	
B+	60 – 69%	Very Good	
B	50 – 59%	Good	
C	40 – 49%	Average	
D	35 – 39%	Poor	
F	0 – 34%	Failure	
I	Nil	Incomplete	
Q	Nil	Disqualified	

(ii) In the case of Ordinary Diploma (NTA level 6)

Letter grade	Marks %	Degree of Merit	Pass grade for NTA level 6
A	75 – 100%	Excellent	
B+	65 – 74%	Very Good	
B	55 – 64%	Good	
C	45 – 54%	Average	
D	35 – 44%	Poor	
F	0 – 34%	Failure	
I	Nil	Incomplete	
Q	Nil	Disqualified	

(iii) In the case of the Basic Technician Certificate and Technician Certificate (NTA level 4-5)

Letter grade	Marks %	Degree of Merit	Pass grade for NTA levels 4-5
A	80 – 100%	Excellent	
B	65 – 79%	Good	

C	50 – 64%	Average
D	40 – 49%	Poor
F	0 – 39%	Failure
I	Nil	Incomplete
Q	Nil	Disqualified

(iv) The candidate's award will be classified into one of the following classes for NTA Levels 6-8:

Classification of candidate's award for NTA levels 6-8

4.4 points to 5.0	- 1 st Class
3.5 points to 4.3	- Upper 2 nd Class
2.7 points to 3.4	- Lower 2 nd Class
2.0 points to 2.6	- Pass

(v) The candidate's award will be classified into one of the following classes for NTA Levels 4-5:

Classification of candidate's award for NTA levels 4-5

3.5 points to 4.0	- 1 st Class
3.0 points to 3.4	- 2 nd Class
2.0 points to 2.9	- Pass

3. Evaluation of Candidates

(i) Marks to be awarded for every subject will depend on quality of work and diligence of the candidate in the final examinations, tests and other assignments as may be approved by the Academic Board.

Marks to be determined by student's individual effort and approval by the Council

(ii) The following distribution of marks will be used for all programs and for all subjects except field attachments.

Marks distribution for all subjects

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| (a) Coursework which includes assignments, tests, and presentations will carry a weight of 40%. | Marks for course work |
| (b) The Final examinations will carry a weight of 60%. | Marks for final examination |
| (c) Candidates must score at least 40% in their coursework (16 out of 40 marks on conversion), and score at least 30% in their final examinations (18 out of 60 marks on conversion). | Coursework and final Examination threshold pass marks |
| (d) A candidate must attain at least an overall score of 40% (for Certificate and Undergraduate Programs) and at least an overall score of 50% (for Postgraduate Diploma Programs) to pass an examination | Overall score |
| (e) Course outline and scheme for allocation of coursework marks shall be submitted by the lecturer to Head of Department and a copy to the Deputy Rector/Director of Studies at the start of the semester of academic year concerned | Duty to submit coursework marks allocation scheme |

15. CONDITIONS FOR PASSING AND PROGRESS FROM YEAR TO YEAR

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| 1. Candidates are required to pass in ALL the subjects of the examinations at the end of the academic year before proceeding to the next year except where carry-over rules apply. | Requirement to pass all subjects |
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2. The pass mark for every subject shall depend on the program a student pursues as follows;

(a) For Old Programs:

(i) In the case of Postgraduate Diploma courses, the pass mark shall be 50% (B) for each examinable subject.

Postgraduate Diploma

(ii) In the case of certificate and undergraduate diploma courses, the pass mark shall be 40% (C) for each examinable subject.

Certificate and Undergraduate Diploma

(b) For courses following NTA system:

(i) In the case of a masters degree (NTA level 9) and bachelor's degree (NTA level 7-8) courses, the pass mark for all written and practical examinations shall be 40%.

Masters, Bachelor's Degree and Higher Diploma

(ii) In the case of Ordinary Diploma (NTA level 6) courses the pass mark shall be 45% for all examinations, written or practical.

Ordinary Diploma

(iii) in the case of Technician certificate (NTA level 5) and the Basic Technician Certificate (NTA level 4) courses, the pass mark shall be 50% for all examinations, written or practical.

Technician and Basic Technician Certificates

3. A candidate who passes the fieldwork only after having been required to resubmit the field report shall only be eligible for C grade.

Grade for a resubmitted field report

4. A candidate who satisfied the examiners by attaining the pass mark in all the subjects in the academic year shall:

a) In the case of years other than the final year, be eligible to proceed to the following year of study.

Proceeding to another year for continuing students

b) (i) In the case of the final year, be eligible for the award of the **Masters Degree**, Postgraduate Diploma, **Bachelor's Degree (NTA level 8)**, **Higher Diploma (NTA level 7)**, **Ordinary Diploma (NTA level 6)**, Advanced Diploma or Certificate of the Institute.

Conferment of awards to final years

(ii) In the case of certificate and Undergraduate programs the awards shall

Classes of awards

be in the classes of: 1st Class, upper 2nd Class, lower 2nd Class or Pass, determined by the overall G.P.A for all the courses in the final year of study **except for NTA levels 4-5 programs whose awards shall be in the classes of: 1st Class, 2nd Class and Pass determined by the overall average marks for all the papers in the program of study.**

5. A candidate who, being ill or otherwise incapacitated decides to sit for final/supplementary examinations shall be responsible for the results.

Sitting for examination while suffering from an ailment and or incapacitation

16. CONDITIONS FOR SUPPLEMENTING

(a) General conditions for students of all programs

1. A candidate other than a Postgraduate candidate failing in less than half ($\frac{1}{2}$) of the subject(s) per academic year shall be permitted to sit for supplementary examination in the subjects failed provided that he/she obtained a GPA of 1.8 and above during the academic year.
2. Supplementary examinations shall be conducted within such time after the date of declaration of the overall

Permission to sit for supplementary examinations

Timing for supplementary examinations

year results as the Academic Board may determine.

3. A candidate who sits for his/her final/special examinations at the time of supplementary examinations as his/her first sitting, shall sit for his/her supplementary examinations in the next supplementary examination session.

Prohibition to sit for both special and supplementary examinations at the same sitting

(b) Conditions applicable only to students pursuing old programs

1. A postgraduate candidate failing in not more than one half of the subject(s) per academic year shall be permitted to sit for supplementary examination in the subjects failed.
2. **Any candidate who fails special examinations shall sit for supplementary examination(s) in the next supplementary examination session subject to sub regulation 16 (b) (4) of this regulation.**
3. Where a candidate has passed by virtue of supplementary examinations, the mark will be recorded as a pass equivalent to 40 % (C) for Certificate and Advanced Diplomas courses, and 50% (B) for Postgraduate Diploma courses.

Timing for supplementing Special examination

Pass Mark for supplementary examination

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| <p>4. A candidate who does not pass supplementary examinations shall be eligible to repeat the year provided that he/she has not repeated the relevant year of study, otherwise he/she shall be discontinued.</p> | <p>Failure in supplementary exam attracts repeating a year or discontinuation</p> |
| <p>5. A final year candidate who fails in not more than two subjects during supplementary examinations shall be required to re-sit the examinations in that subject(s) as an external student during examinations conducted at the end of the following academic year.</p> | <p>Criteria for re-sitting examinations</p> |
| <p>6. In the event that the candidate fails the re-sited examination (s) he /she shall be required to repeat the year of study, subject to regulation 18 (a) (1); otherwise the candidate shall be discontinued.</p> | <p>Consequences of failing re-sited examinations</p> |

(c) A candidate in pursuit of a program under NTA system shall do an examination of a carried over module immediately after the end of semester examination session or during the supplementary examination session.

Sitting for examination of carried over module

17. CONDITIONS FOR SPECIAL EXAMINATIONS

1. Where a candidate pursuing any program of study of the Institute fails to attend the whole or part of an examination under circumstances which are beyond the control of the **candidate, such as**, serious illness or death of a close relative, then such a **candidate** may, subject to production of authentic evidence, and the approval of the Deputy

Reasonable failure to attend examinations

Rector/Director of Studies be allowed to sit for special examinations in the subjects the examinations of which he/she did not complete.

2. Notwithstanding the generality of regulation 17(1) above, where there are such factors as may adversely affect a candidate's performance or attendance in the whole or part of the examination, immediately before the examination he/she must draw the attention of the Registrar and the Deputy Rector/Director of Studies in writing. Upon being satisfied by the reasons made by the candidate the Deputy Rector/Director of Studies may allow the candidate to postpone the examination.

Presence of valid factors likely to affect student's performance

3. A candidate who appears for special examinations under this regulation shall be treated as if he/she had sat for the examinations for the first time.

Special examinations to be considered first sitting

4. Special examinations shall be conducted at a time coincident with supplementary examinations as provided for under regulation 13(5) and 16 (a) (3)

Timing for special examinations

18. (a) CONDITIONS FOR REPEATING AN ACADEMIC YEAR FOR OLD PROGRAMS

1. A candidate shall be allowed to repeat a program in a year only once. The maximum number of years of study at the Institute shall be five (5) in the case of a candidate **pursuing a three year program.**

Repeating a year to be only a one time event

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| 2. In the case of Undergraduate Diploma courses, a candidate failing to obtain a GPA of 1.8 and above during the academic year shall repeat the academic year. | Failing to obtain a GPA of 1.8 |
| 3. A candidate other than a postgraduate candidate failing half ($\frac{1}{2}$) or more subjects per academic year and has failed below two thirds ($\frac{2}{3}$) of all subjects in that academic year shall repeat the year. | Failing half or more but less than two thirds of all subjects |
| 4. A postgraduate candidate failing in more than half ($\frac{1}{2}$) but less than two thirds ($\frac{2}{3}$) of all the subjects in an academic year shall repeat the year. | Failing in more than half but less than two thirds of all subjects |
| 5. A candidate who fails supplementary examinations shall repeat the year provided that he/she has not repeated the relevant year of study. | A student who had not repeated a year |

(b) CONDITIONS FOR CARRYING-OVER OF MODULES FOR NEW PROGRAMS

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| 1. A candidate who fails not more than two (2) supplementary examinations shall carry over the failed module provided that the module is not a core module. | Failing not more than two non-core modules |
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| <p>2. A candidate shall be required to carry over a failed module within a period of one year after the supplementary examination sitting.</p> | <p>Period for carrying over a failed module</p> |
| <p>3. A candidate who fails supplementary examinations of core module shall repeat the year provided that he/she has not repeated the relevant year of study.</p> | <p>Consequences of failing a supplementary examination of core module</p> |

19. CONDITIONS FOR DISCONTINUATION

(a) General conditions for all students

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| <p>1. A candidate found to have violated examination regulations shall be discontinued from studies.</p> | <p>Violation of examination regulations</p> |
| <p>2. Any candidate who absents himself/herself from final or supplementary examination without valid reasons satisfactory to the Deputy Rector/Director of Studies shall be discontinued from studies.</p> | <p>Unauthorised Absence</p> |
| <p>3. A candidate found guilty of an examination irregularity shall be discontinued from studies.</p> | <p>Proven guilt of Examination irregularity</p> |

(b) Specific conditions for students pursuing old programs

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| 1. A candidate shall be discontinued if he/she failed two thirds ($\frac{2}{3}$) or more of the subjects offered in an academic year. | Failing in two thirds or more of all subjects |
| 2. A candidate who does not pass supplementary examinations and has repeated the particular year of study shall be discontinued from studies. | Failing supplementary examination in a repeated year |

(c) Specific conditions for students pursuing new programs

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| 1. A candidate who at the end of each level gets a cumulative G.P.A which is below 1.8 shall be discontinued from studies. | Having GPA lower than 1.8 |
| 2. Subject to regulation (18) (b) (2), a candidate shall be discontinued if he or she has failed to clear a carried over module within a period of one year after the supplementary examination sitting. | Failing to clear a carried-over module within one year |
| 3. A candidate who fails an examination of a carried –over module shall be granted an NTA award for a successfully completed NTA level which is lower than the one he/she was aspiring for. | Failing an examination of a carried-over module |

20. EXAMINATION IRREGULARITIES AND DISCIPLINARY ACTIONS

1. Conduct of Examination

The Rector/Principal may from time to time prescribe the rules governing the conduct of examinations and lay down measures to be invoked upon contravention of these rules.

Power of the Rector/Principal to make Rules

2. Examination Irregularities

The following shall constitute examination irregularity:-

a) unauthorized absence from examination hall;

Absence from examination hall

b) passing or receiving verbal or written communication to or from other candidate during examination;

Communicating in examination hall

c) possession of any unauthorized materials in or around the examination venue;

Having unauthorised material

d) exchanging scripts and question papers, allowing copying or copying from other candidate's answers;

Unauthorised exchange of materials

e) copying from an unauthorised material.

Copying

f) disturbing or causing disturbance by a candidate in or around examination hall;	Disturbing disturbance or causing
g) disobeying an order, a directive or an instruction given by Invigilator;	Defiance
h) any form of cheating in examination;	Cheating
i) plagiarising other peoples' ideas or works and passing off the same as ones own	Plagiarism
j) unauthorized borrowing of materials such as calculators, rulers, statistical tables, and any other materials among candidates during examination, and;	Unpermitted borrowing
k) involvement in leaking or in any conduct that leads to examination leakage.	Leaking examinations
l) any other act which contravenes these regulations and any rules made under regulation 20 (1) of these regulations.	Deeds flouting examination Rules

3. In this regulation:

a) "Unauthorised material" means any written or printed material that is generally or specifically prohibited from being brought into the examination hall, cellular or mobile phones, radios, radio cassette, or any other electronic device with audio or retrievable information, computers, and any other materials as may be specified from time to time by the **Rector/Principal**.

Meaning of unauthorised material

b) "Unauthorised absence from examination hall" means going out of the examination hall without proper authorisation or permission of the invigilator for the examination in question.

Meaning of unauthorised absence from examination hall

c) "Cheating in examination" means impersonation and/or any form or kind of dishonesty or destruction or falsification of any evidence of irregularity.

Meaning of cheating

d) "In or around the examination venue" refers to wherever the candidate is so long as he/she is still required in the examination hall.

"In or around examination hall"

4. Subject to regulation (20) (5) (a) in all cases of examination irregularities, the candidate shall be allowed to continue with examination while his/her case is being pursued.

Dealing with cases of examination irregularity

5. Disciplinary action and procedures

a) Where an invigilator finds that a candidate is committing an examination irregularity he/she shall outline the allegations on a prescribed form and shall require the candidate to sign it agreeing or disagreeing with the allegations.

Invigilator to state an exam irregularity in a prescribed form and require student to sign

b) Soon after the conclusion of the examination, the Chief Invigilator shall report the examination irregularities to the Registrar for further action.

Chief invigilator to report examination irregularity to the Registrar

c) The Registrar shall convene a meeting composed of Heads of **Academic** Departments to discuss the matter and that the meeting shall have the power to summon the candidate and members of staff to explain the matter.

Registrar to convene a meeting of Heads of Academic Departments

- d) (i) The Registrar upon finding the candidate guilty of examination irregularity shall recommend a discontinuation of the candidate to the Rector/Principal who shall table the same to the Academic Board for advice.
- Consequences if student found guilty
- (ii) The Rector/Principal shall then, discontinue the candidate subject to the consent of the Academic Affairs Committee of the Council.
- Student may be discontinued
- e) A decision made thereof shall be communicated to the candidate. Where the candidate is dissatisfied by the decision may within seven (7) days appeal to the Academic Appeals Committee.
- Right of student to appeal
- f) All matters of examination irregularities shall be determined within **twenty one (21)** days after the conclusion of an examination session.
- Duration of dealing with examination irregularities
6. For the purpose of this regulation, examination means class test, quiz, final examination, supplementary examination, special examination and field project report.
- Meaning of examination

21. CONDITIONS FOR RE-ADMISSION

1. A student who has been discontinued or de-registered from a program of study on academic ground other than involvement in examination irregularity, may be re-admitted to any program offered by the Institute, subject to having satisfied the currently applicable entry requirements.
2. A discontinued student **on grounds other than examination irregularity** may apply for re-admission after at least one academic year.
3. The privileges stated in sub regulation (1) and (2) shall not apply to students who have been expelled from the Institute as per students' By Laws.

No re admission after discontinuation on examination irregularity

Students who may be re admitted

Restriction on re admission privilege

PART VI

PUBLICATION, NULLIFICATION AND REVIEW OF EXAMINATION RESULTS

22. RELEASE OF EXAMINATION RESULTS

1. The results of candidates in every examination shall be published provisionally by the Deputy Rector/Director of Studies soon after their consideration by the Academic Board.
2. The results of a candidate may be withheld pending determination of

Provisional publication of results

Power to withhold student's results

examination irregularity, or any other reason as deemed appropriate by the Institute.

- 3 Where a candidate is discontinued from the Institute on grounds of examination irregularity **or on any form(s) of fraud relating to examinations, his or her results shall be nullified.**

Power to nullify student's results

4. The provisional results shall be deemed to be final upon endorsement by the Academic Affairs Committee and approval by the Governing Council.

Meaning of final results

5. **In the event that the Institute releases examination results by publishing on the notice boards or its official website, only examination or registration numbers shall be used, and under no circumstances shall names or any other identification known to a third party shall be used for publishing results to general public.**

Anonymity of student's identification

23. REVIEW OF EXAMINATION RESULTS

1. As soon as the Academic Board releases the provisional results, any candidate who has valid grounds for review of his/her results shall, within seven (7) days (counted from the day of release of provisional results or from the day of the start of a new semester if results are declared during vacation) lodge his/her request of review with the Rector/Principal.
2. The request shall state the grounds for the necessity of review and shall be in written form and be accompanied by relevant and documented substantive evidence.
3. Upon receiving such request the Rector/Principal may call for an explanation from the Deputy Rector/Director of Studies to obtain such advice and assistance as he may deem appropriate.
4. Upon the receipt of the request, or as soon as possible thereafter, the **Rector/Principal shall** inform the candidate in writing of one of the following decisions:

Student's right to review

Request for review to state necessity with evidence

Rector/Principal may call for explanation from the Deputy Rector/Director of Studies

- a) That the request provides prima facie evidence to meet the grounds for review and it will be forwarded to a Review Panel **appointed, as per sub regulation 5**, for that purpose;
- b) That the request does not meet the required grounds for review and it will not be acted upon.
5. The Rector/Principal **shall**, if in his opinion there is a prima facie case, appoint a Review Panel to review the scripts and results of the candidate **which shall** submit its report to the Rector/Principal who may require the Deputy Rector/Director of Studies to table the same to the Academic Board.
6. The Academic Board shall deliberate on the recommendations and make decisions thereof. The Academic Board's decision shall be communicated to the candidate and shall be final and conclusive.
- Rector/Principal's decision to be communicated to student
- Appointment of a review Panel
- Role of the Academic Board

PART VII
APPEALS AND DECISIONS OF THE
ACADEMIC APPEALS COMMITTEE

24. APPEAL TO THE ACADEMIC
APPEALS COMMITTEE

1. A candidate dissatisfied by the decision of the Rector/Principal may appeal to the Academic Appeals Committee only on the following grounds:-

Candidate's right and grounds of Appeal

a) Where there has been procedural irregularity; or

b) Where there is new evidence of material nature capable of affecting the decision of the Rector/Principal.

2. Where a candidate wishes to appeal pursuant to **sub regulation (1)** of this regulation he/she shall within seven (7) days after having been served with the decision of the Rector/Principal lodge his/her application with the Academic Appeals Committee through the Rector/Principal.

Appeal to be lodged within seven days after decision of the Rector/Principal

- | | |
|---|--------------------------------|
| 3. The appeal shall be in writing stating valid grounds of the appeal and be accompanied by relevant and documented substantive evidence. | The form of the appeal |
| 4. Within seven (7) days of receipt of the appeal or soon thereafter the Rector/Principal shall forward the appeal to the Academic Appeals Committee. | The Academic Appeals Committee |
| 5. (a) If the Academic Appeals Committee is of the view that the appeal is laden with sufficient evidence that warrants upholding it shall deliberate and make a final decision on the matter. | Upholding an appeal |

(b) If the Academic Appeals Committee, in its opinion, finds that there is no evidence sufficient to entertain the appeal; it shall dismiss the appeal.

Dismissal of an appeal if no evidence

(c) In either of the above cases in (a) or in (b), the Rector/Principal shall inform the appealing candidate.

Decisions to be communicated to candidate

6. On receipt of the appeal the Academic Appeals Committee may:

a) Set aside the findings **and the decision** made against the candidate; or

Decisions of the Academic Appeals Committee

b) Uphold the finding and the **decision made against the candidate**; or

c) Take any other decision as the Committee deems appropriate.

25. DETERMINATION OF CASES AND THE DECISIONS OF THE GOVERNING COUNCIL

All cases arising out of these regulations shall be heard and determined by the organs stipulated in these regulations and decisions of the Governing Council shall be final and conclusive.

Council's decisions to be final and conclusive

**PART VIII
OTHER PROVISIONS**

26. POSTPONEMENT OF STUDIES

1. A student may be allowed to postpone studies for reasons of proven ill-health supported by a registered doctor's medical certificate, **or evidence of** financial difficulties, or for any other reason which in the opinion of the Deputy Rector/Director of Studies is strong enough to prevent one from pursuing studies effectively.

Reasons for postponement of studies

2. The maximum period for a student to postpone studies is two academic years **provided** that at the expiry of the first academic year a student must seek in writing for a second postponement. The student will have to pay for the difference between the current fees and the fees already paid. On resumption of studies a student will be registered and examined for a full semester irrespective of the point at which he/she left studies.

Time limits for postponement of studies

3. **Any candidate who fails to sit for a special examination as per regulation 13 (5) of these regulations or fails to sit for supplementary exam on permission from the Deputy Rector/Director of Studies at the time of supplementary examination session shall be required to postpone studies.**

Other reasons for postponement of studies

27. DATES OF EXAMINATIONS

Examinations shall be held during the period designated in the Institute's Calendar or at such times as may be approved by the Council.

Examination dates to be governed by Institutes calendar

28. PRESERVATION OF SCRIPTS

Written examination scripts shall be preserved for at least one (1) year after publication of the results

Preservation of scripts

29. CERTIFICATES AND TRANSCRIPTS

1. The Governing Council shall issue certificates for such awards as established by regulation 8, of these regulations, to such candidates as shall be declared to have satisfied prescribed requirements for the relevant award

Issuance of certificates to be by the Council

2. Any finalist student desirous of obtaining a transcript shall submit an application for a transcript, a clearance form and two passport size photographs for the preparation of the transcript.

Applying for transcripts

3. Upon application, a former student shall be given a transcript of his/her academic performance record and charged a fee that shall be determined from time to time by the Institute.

Transcript fee

30. LOSS AND REPLACEMENT OF CERTIFICATE

In case of loss or total or partial destruction of the original certificate or a copy thereof, the Institute may issue a copy on condition that:

1. the applicant produce a police report and a sworn affidavit;
2. the certificate so issued shall be marked "COPY" across it;
3. the replacement certificate will not be issued until a period of 12 months from the date of such loss has elapsed and the Institute has notice thereof.
4. the applicant must produce evidence that the loss had been adequately and publicly announced in a reputable newspaper with mass circulation with a view to its recovery in an officially recognised form or manner in the applicant's home country or where the loss is believed to have taken place.
5. the applicant shall be charged a fee that shall be determined from time to time by the Institute.

Conditions for replacing a lost certificate

31. GRADUATION CEREMONY

1. There shall be held a Graduation Ceremony every calendar year, **except where such graduation is impossible to hold for reasons beyond the control of the Institute in which case the same shall be held in the next calendar year.**

Graduation ceremony to be held every calendar year

2. The ceremony shall be held on such a date, determined by the Governing Council, as may be convenient to the Institute after the declaration of the overall year results pertaining to the previous academic year.

Dates of graduation ceremonies

**PART IX
FINAL PROVISIONS**

32. REPEAL

The Institute of Accountancy Arusha Examination Regulations of 2005 are hereby repealed.

Repeal of 2005 Examination Regulations

33. CONFLICT OF LAWS

(i) Where these regulations are at variance or in conflict with any of the provisions of the IAA Act, no. 1 of 1990, such provisions of the Act shall prevail and

Superiority of the Act over these regulations

(ii) Where any rules, notices or directives made under regulations 12 (2) and 20 of these regulations are at variance or in conflict with these regulations, these regulations shall prevail.

Superiority of these regulations over rules made under it

34. AMENDMENTS

These regulations may be amended by the Governing Council from time to time.

Council's Power to amend these regulations

35. EFFECTIVE DATE

These Regulations shall be operational with effect from November 01, 2010

Commencement of operation

**Office of the Rector/Principal,
Institute of Accountancy Arusha
P.O. Box 2798,
Arusha.**

THE INSTITUTE OF ACCOUNTANCY ARUSHA



Review of 2010

APPROVED BY THE G.C

SIGNATURE: _____
Chairperson

DATE: _____

Subsidiary legislation to provide for regulation of the conduct of examinations of the Institute; prescription of awards which may be conferred or granted by the Institute and the conditions which must be satisfied before granting of such awards.

Made by the Institute of Accountancy Arusha