



The Institute of Certified Bookkeepers

**REGULATIONS ON THE CONDUCT OF THE
QUALIFICATION EXAMINATION FOR
OBTAINING
the Level CERTIFIED
” Advanced Bookkeeping “ ICB
course
PROGRAMS**

OF THE INSTITUTE OF CERTIFIED BOOKKEEPERS (ICB, UK)



Leading bookkeepers across the world

Agreed and Approved
September 2023
Coordinator
ICFM & ICB UK in Ukraine
CEO ICFM Ukraine
Helen Khorikova

**PROVISIONS OF CONDUCT
QUALIFICATION EXAMINATION**

**CERTIFIED
“ Advanced Bookkeeping ”**

to receive the

Level ICB Certificate

**The Institute of
Certified Bookkeepers
(ICB, UK)**

Basic terms and concepts.

An applicant is a specialist who aspires to obtain the professional qualification of the Institute of Certified Bookkeepers (Great Britain, hereinafter - ICB).

Regional partner of ICB on the territory of the country - the Institute ICFM Ukraine, further ICFM & ICB Representation.

The ICB representative at the exam is an authorized person of the ICFM & ICB Representation in the Accredited Training Center of the Institute's ICFM - Ukraine, who performs the functions of an observer.

Certificate in level “Advanced Accounting” ICB.

A program for beginners to improve the level of accounting, which is aimed at acquiring practical accounting skills; includes knowledge of tax and other local legislation along with international standards for beginning accountants.

PURPOSE OF THE EXAMINATION

Determination of the degree of assimilation of knowledge by the acquirers and the availability of practical skills in their application in accordance with the requirements of the ICB and in compliance with professional ethics.

1. Requirements for the education and professional experience of the applicant for obtaining the ICB Certificate at the level of Advanced Bookkeeping.

Registration of applicants for participation in the qualification examination is carried out by filling out the complete package "ICB applicant registration form", which must be attached together with the following documents: copies of passport, foreign passport, driver's license*, photo, documentary proof of internship - practice of at least 40 hours in accounting, certificate of training on/or higher economic or financial education, internal and external audit, accounting, management and tax accounting, auditing, finance. The complete package is sent by e-mail / mail to the office of the ICB & ICFM Ukraine Representative Office. All fields of the registration card document must be filled out.

Admission to the exam with subsequent qualification and obtaining ICB Certified **Advanced Bookkeeping**: the applicant must have a mandatory certificate of internship in accounting at any enterprise/organization/company for **40 hours of practice with** confirmation of the relevant document.

2. Exam component and duration:

Certified ICB of the Advanced Bookkeeping level is **3 hours**.

The examination task of the Exam consists of: **20 tests and 3 tasks**.

The exam is held in the classroom.

Presence of an Independent Observer.

The passing score is **65 points**.

3. Registration for participation in the exam.

Registration for participation in the exam is carried out by the representative of ICB & ICFM - Ukraine, who prepared the applicant for the exam, on the basis of presentation of a document (passport, driver's license) certifying the identity of the applicant for participation in the exam.

The applicant receives a set of examination materials and fills out an examination form before the start of the examination, in which he indicates the name of the examination subject, the details of the examination task, the applicant's registration number, the date and place of the examination.

4. Rules of behavior of candidates at the exam.

During the applicant's exam

Not allowed:

1. talk to other applicants, give or receive tips in any form, transfer any materials to other applicants;
2. take out of the examination room materials related to the performance of the examination task;
3. use a mobile phone, gadget, other devices and the Internet.

5. The procedure for performing the examination work.

When performing the examination work, applicants are obliged to:

1. Write down the progress of practical tasks and received answers on separate worksheets (blank sheets of paper), and start work on each such task from a new sheet.
2. Highlight (frame) the answers obtained as a result of practical tasks;
3. Mark the answers to the test questions (circle them);
4. When making changes to the answer, certify their correctness with your signature;
5. After the end of the time allotted for the exam, applicants are obliged to stop working and, without leaving their place, wait for the ICB & ICFM Representative to hand over the completed set of exam materials to him;
6. Check the completeness of the examination materials, which must contain:
 - an examination form filled out by the applicant indicating the registration number and options for the examination task;
 - level examination work;
 - worksheets with completed practical tasks.

Applicants, when submitting an examination paper to the ICB & ICFM representative, must count the number of letters in his presence, indicate their number in the examination form and sign.

6. Exam results

1. Examination papers are the property of ICB and cannot be returned to applicants. The results of the exams are stored in the closed database of the ICB (Great Britain) for two years and can be issued personally to the applicant only in case of his disagreement with the results of the exams in accordance with the procedure established by the ICB (Great Britain).

2. The results of the exams are delivered by the ICB & ICFM Representative Office to the applicant no later than 10 weeks after the day of the exam.

Appeal

The applicant has the right to appeal to ICB (Great Britain) within 10 working days from the moment of receiving the information about the exam results.

ICB & ICFM REPRESENTATIVES

1. We control compliance with the rules for conducting the exam set forth in this Regulation.

2. Has the right to exclude the applicant from participation in the exam without warning, if the applicant has violated the Rules of behavior of the applicant at the exam, set forth in this Regulation. In this case, the exam is considered not passed, and the registration fee is not returned to the applicant.

3. Applicants must be informed about the start of the exam at the time of completion of issuing the exam task to applicants, as well as about its end time 30 minutes and 5 minutes before its end.

8. Registration fees of the applicant.

1. Registration fees for the applicant's participation in the exam are transferred by the applicant to the account of the Training Center, which prepares the applicant for the exam.

2. The registration fee is valid for 1 month from the date of payment. If the applicant did not take the opportunity to take the exam (in case of illness, business trip or natural disasters, etc., and provided by the Training Center through a request and documents about the reason for not being able to attend the exam to the ICB & ICFM - Ukraine Representative Office, within 1 month

from the moment the date of payment of the registration fee, the fee becomes invalid and non-refundable.

3. In case of failure to pass the exam, the registration fee is non-refundable. The applicant has the right to retake the exam after paying the registration fee in full.

9. Note

Students from the 2nd year of higher educational institutions or those who wish to change their professional direction and start a career in accounting can take part in the exam.

If you have chosen for yourself the professional journey of being an accountant - start your professional steps and financial journey with the British International Accountant Certificate from ICB.