

The Institute of Certified Public Accountants Assessment Policy

1. Principles of Assessment

Learning is a change in skill, attitude, knowledge and understanding and measuring the extent of these changes is the basis of assessment. Assessment is therefore a judgement made on work presented by the learner. In other words, it is an act of measurement and it confirms that a learning outcome has been achieved at the standards related to the relevant assessment criteria. At The Institute of Certified Public Accountants assessment will be:

- i. accessible and relevant for learners
- ii. fair and free from bias
- iii. valid, based on achievement of the LO at the standards provided
- iv. sufficient, allowing the learner to generate the evidence needed
- v. manageable for learners and the Institute
- vi. completed in accordance with Institute timescales

2. Assessment Planning

Assessment must be planned to ensure it is robust, appropriately resourced and clear to assessors and learners. Learners must have every opportunity to achieve the standards set for a qualification as stated in the unit specification. In order to fulfil this requirement, the process of assessment must be communicated. All stakeholders should be clear about the plan and the systems, which will be implemented to gather learner work and make the assessment judgements. Learners will receive an academic calendar at the start of each unit or combination of units and this will show the timing of assessment.

The following factors will be taken into account in the assessment planning at The Institute of Certified Public Accountants.

As assessment is part of the learning process and is integral to it, so these factors also relate to curriculum planning.

- ATHE qualifications are comprised of individual units that cover specific topics. There are core/mandatory and optional units with pathways for certain programmes of study and each qualification has agreed rules of combination. Assessment must ensure that learners have the opportunity to achieve the units needed to gain the qualification
- Core units often provide a foundation of knowledge for other units so the learning and assessment in these units may need to take place first.
- Some units require learners to complete research or undertake personal training and development. This may require an extended period when individual personalised learning needs to take place before the learner can submit work for assessment
- Assessments for the majority of qualifications are set by ATHE. Any deviation to this must be explicitly approved by ATHE
- Learners must not embark on an assignment without knowing what is expected of them. This relates to the tasks which are set and the outputs required. Learners must have a clear understanding of the requirements of the command verbs which are provided in the AC and the tasks
- Please see Appendix 1 for a sample assessment/curriculum plan for each of the approved Qualifications we have

3. Forms of assessment

At The Institute of Certified Public Accountants assessment, will be:

Diagnostic This will mainly be carried out during enrolment or induction and will help to determine the right programme of study and any support, which is needed by the learner.

Formative This will take place during learning and will provide feedback and support about the progress made. It will also inform the learner of any action that needs to take place to ensure standards are met.

Summative This assessment normally takes place towards the end of the learning programme or section of a learning programme. This type of assessment measures the extent of the learning and achievement that has taken place. Decisions on learner work will be based on whether the learner has achieved the learning outcomes at the standards provided by the assessment criteria.

At The Institute of Certified Public Accountants, all assessors will have participated in training, coaching and other forms of staff development to assist them in their role. Assessors will not be involved in making judgements on learner work where there is a conflict of interests. If such a conflict exists, learner work will be assessed by a different assessor (please see Conflicts of Interests statement).

4. Assignment submission

It is the responsibility of learners to submit assignments for assessment as required by the tutor and in accordance with the dates provided. Hard copies and soft copies of assignments must be given/sent to the departmental office and the date and time of the submission will be recorded. Where a learner submits an assignment after the deadline without prior discussion with the tutor, the work will not be accepted and a **fail** result will be recorded.

A student who is unable to meet an assignment deadline or to attend an examination because of mitigating circumstances, may request either an extension to the deadline or to defer the assessment (see the Institute's Reasonable Adjustments and Special Considerations Policy).

5. Assessment performance

- To be conferred the full qualification, the learner must pass all the core units and the required number of optional units
- To succeed in each unit the learner must provide sufficient evidence to demonstrate achievement of each learning outcome at the standards provided. The learner must show sufficient knowledge and/or skill and must deliver what is required by the command verbs provided in each AC
- To achieve a higher grade (where this is available) the learner must achieve each of the Merit criteria and each of the Distinction criteria as stated in the unit. If the learner fails to meet the standards for the higher grades, the evidence provided can be used in judgements about the pass level. Where learners do not meet the standards for a pass they will be referred and given feedback on the reasons for the decision. Learners will need to take account of the feedback and resubmit any parts of the work which do not meet the standards.

This includes work for extension activities. A deadline will be provided for the resubmission. Learners will have two opportunities to resubmit work for re-assessment. After this, if the work still does not meet the standards the learner will have failed the unit and will need to register to restart the unit in question.

- Where a learner resubmits work for a Merit or Distinction grade and it is judged to meet the standards the specific grade will be awarded
- The work of learners who have achieved a pass and then wish to submit additional work for merit and distinction grades will be accepted. However, the learner will need to wait for the next assessment round before judgements on the additional work are made

6. Assessment feedback

All learners will receive detailed and specific feedback on their work. At The Institute of Certified Public Accountants the feedback will be provided on the electronic copy of the submitted work and this will be returned to the learner. The feedback will clearly identify good practice, showing where the work meets the standards and why. The feedback will also identify where there are omissions, insufficiency of evidence and/or errors.

The feedback will be directly related to achievement of the LOs at the standards given by the AC. All assessors will use the standard ATHE template for the feedback, so there is consistent practice.

7. Notification of grades

All internal grades awarded by the assessor will be documented using tracking grids, so the performance of the learner across each unit is recorded at LO and AC level. Learners will have electronic access to their personal tracking grid and will have access to a record of the assessor judgements and the grade(s) awarded. The internal grade(s) will be provisional until the work has been internally verified and the provisional grade(s) has been sent to ATHE for external verification. The actual grade(s) will not be confirmed until the external verification by ATHE has been completed and the Institute has received the report.

In order to satisfy the requirements for the award of the whole qualification a learner must have received a minimum number of credits as specified within the ATHE qualification.

Learners will however receive certification for any unit(s) which has met the standards.

8. Malpractice

At The Institute of Certified Public Accountants any form of malpractice or academic misconduct will be treated seriously and if proven will directly impact on the assessment judgements. Details of the Institute's policy on malpractice and how this will be managed can be found in the Malpractice and Maladministration Policy.

9. Verifying assessment judgements

The Institute of Certified Public Accountants has a series of processes in place to check the validity of the assessment judgements (please see Internal Verification Policy).

In addition, Before the results are submitted to ATHE for external verification a meeting of the Assessment Group will take place. This is group will include representatives from assessors, tutors and managers and will be led by the IV. At the meeting this group will:

- review the grade profile for each learner and check for any anomalies
- check that any assessment judgements made on resubmitted work are recorded on the grid
- check that any special considerations granted for the learner are recorded on the grid
- check that all learner work and associated documents are available for EV sampling
- Ensure that the results are accurate enabling submission to ATHE

10. Claims of error in the conduct of the assessment process.

If a learner believes there has been irregularity in the assessment process they have the right to appeal against the assessment judgements. The Appeals Policy provides information on the grounds on which an appeal will be considered, how the learner should make the appeal and how this will be managed.