

## 1. EXAMINATION DIET - TIMETABLE

*(Starts from: 9:00 AM for Morning Sessions and 2:00 PM for Afternoon Sessions)*

<b>MONDAY 27 JULY</b> M1: Introduction to Accounting M5: Financial Accounting	<b>TUESDAY 28 JULY</b> M8: Taxation M4: Ethiopian Business Law	<b>WEDNESDAY 29 JULY</b> M2: Cost Accounting M6: Management Accounting
<b>THURSDAY 30 JULY</b> M7: Assurance, Controls and Ethics	<b>FRIDAY 31 JULY</b> M3: Business Skills M9: Public Sector Accounting	

*Students may sit for a maximum of three (3) papers per sitting.*

### Important Dates 2026

Date	Event
	<b>Registration for the July 2026 is open and it closes before 1 month from July 27.</b>
13 July 2026	Examination Attendance Dockets will be available on the ETiCPA student portal. Students who have not received their docket by 17 July should contact ETiCPA immediately.
27 – 31 July 2026	<b>Examinations dates.</b>
Third week of August 2026	Examination results released via email and student portal.

## **2. EXAMINATION RULES AND REGULATIONS**

### **2.1. Examination Sessions**

**2.1.1.** ETiCPA shall conduct **two (2) examination sessions** per calendar year. The sessions shall be held as follows:

- First Session: Last week of **January**
- Second Session: Last week of **July**

### **2.2. Maximum and Minimum Papers per Sitting**

**2.2.1.** A candidate may sit for a **maximum of three (3) papers** in any one examination session.

**2.2.2.** There is **no minimum number** of papers a candidate must sit for in a session.

**2.2.3.** A candidate who wishes to sit for more than three (3) papers in a single session must obtain prior written approval from ETiCPA. Approval will normally be granted only where the candidate has a strong academic record, is near completion of the qualification, or has a valid employer requirement, and acknowledges the workload risk.

**2.2.4.** All scheduled exams are examinable in both Morning (9:00 AM) and Afternoon (2:00 PM) slots. Candidates may indicate preference; however, ETiCPA reserves the right to allocate sessions to manage centre capacity.

**2.2.5.** Candidates must report to the examination centre at least 30 minutes prior to the start of their assigned session.

### **2.3. Progression Rules**

**2.3.1.** Candidates must follow the prescribed progression rules as outlined in the ATQA Curriculum Framework.

**2.3.2.** A candidate must successfully complete all papers in the Foundation Technician Level before proceeding to the Advanced Technician Level.

**2.3.3.** A candidate may not attempt a paper at a higher level if they have not passed the required prerequisite paper(s). Students must attempt examinations in the designated modular order (M1–M5 must be attempted or exempted before proceeding to M6–M9).

**2.3.4.** ETiCPA shall publish a prerequisite table on the student portal to assist candidates with planning.

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## NOTICE BOARD

EXAMINATION POLICIES & REGULATIONS

### JULY 2026 EXAMINATION DIET

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#### 2.4. Credit Retention Policy

- 2.4.1. Credits obtained for passed papers shall be retained indefinitely, provided the candidate remains a registered student of ETiCPA.
- 2.4.2. A candidate who has passed a paper shall not be required to re-sit that paper, provided they remain a registered student of ETiCPA.
- 2.4.3. If a candidate fails to complete the qualification within ten (10) years from the date of first registration, ETiCPA reserves the right to require the candidate to undertake currency modules or additional assessments in areas where significant syllabus changes have occurred (particularly in taxation, law, audit, ethics, and public sector accounting).

## 3. EXAM ENTRY, CANCELLATION AND REFUND POLICY

- 3.1. By entering for ATQE examinations, candidates agree to be bound by these terms and conditions.
- 3.2. Payments must be received in full before the entry is accepted. The candidate remains responsible for payment regardless of employer sponsorship.
- 3.3. Candidates may cancel their entry and receive a full refund at any time before the standard entry closing date.
- 3.4. After the closing date, cancellation is only permitted within 14 calendar days of payment, subject to an administrative fee. No refunds will be given for cancellations made less than 14 days before the examination period, except in cases of special consideration (see Section 4).
- 3.5. ETiCPA may amend these terms with valid reason and will provide at least 14 days' notice. Candidates may cancel and request a refund if they object to material changes.

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## NOTICE BOARD

EXAMINATION POLICIES & REGULATIONS  
JULY 2026 EXAMINATION DIET

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## 4. SPECIAL CONSIDERATION AND MITIGATING CIRCUMSTANCES

**4.1.** Candidates affected by serious circumstances beyond their control before or during an examination may apply for special consideration. This includes, but is not limited to:

- Sudden illness or injury
- Bereavement or family emergency
- Disability-related flare-up
- Exam center disruption, power failure, or technical issues
- Natural disaster, civil unrest, or major transport disruption

**4.2.** Applications must be submitted in writing within **7 calendar days** of the affected examination, supported by appropriate evidence (medical certificate, police report, invigilator statement, etc.).

**4.3.** ETiCPA may grant one or more of the following remedies:

- Free re-sit in the next available session
- Deferral to a later examination session
- Fee credit
- Other appropriate remedy

**4.4.** ETiCPA will not normally adjust marks unless it can be clearly demonstrated that assessment validity and reliability can be preserved.

**4.5.** Decisions on special consideration shall be made by an independent panel and communicated in writing within 14 days of receipt of a complete application.

## **5. REASONABLE ACCOMMODATION POLICY**

**5.1.** ETiCPA is committed to providing equal access to examinations for candidates with disabilities, medical conditions, neurodiversity, learning difficulties, pregnancy-related needs, or other protected characteristics.

**5.2.** Candidates requiring reasonable accommodation must submit a formal request with supporting medical or educational documentation at least 21 days before the examination period.

**5.3.** Reasonable accommodations may include (but are not limited to):

- Additional time (normally 25% or 50%)
- Rest breaks
- Separate or quiet room
- Enlarged question papers or screen-reader compatible formats
- Scribe or reader
- Use of assistive technology or medical devices
- Wheelchair-accessible examination centers

**5.4.** All medical and disability information shall be treated as strictly confidential.

**5.5.** ETiCPA shall publish clear guidance and application forms on the student portal.

## **6. EXAMINATION APPEALS POLICY**

**6.1.** ETiCPA is committed to fair and transparent decision-making. Candidates have the right to appeal examination results or administrative decisions where they believe an error or unfairness has occurred.

### **6.2. Grounds for Appeal**

An appeal may be submitted on one or more of the following grounds:

- Procedural error or irregularity in the conduct or marking of the examination
- Unfair treatment or bias
- Technical disruption during the examination
- Misapplication of examination rules or policies
- Administrative error

### **6.3. Deadline**

Appeals must be submitted in writing within **14 calendar days** from the date the result or decision is notified.

### **6.4. Evidence**

Appeals must be supported by relevant evidence, which may include a candidate statement, invigilator or centre report, medical documentation, system logs, or any other supporting material.

### **6.5. Appeals Panel**

All appeals shall be considered by an independent Appeals Panel whose members were not involved in the original marking, moderation, or decision. The decision of the Appeals Panel shall be final.

### **6.6. Possible Outcomes**

The Appeals Panel may:

- Uphold the original result or decision
- Amend an administrative decision
- Offer a free re-sit or deferred attempt
- Confirm the original decision with written reasons

### **6.7. Fees**

Where a fee is charged for lodging an appeal, it shall be refunded in full if the appeal is successful.

## **7. ACADEMIC INTEGRITY AND MALPRACTICE PROCEDURES**

**7.1.** ETiCPA maintains zero tolerance for academic misconduct. The following constitute malpractice:

- Cheating, impersonation, or collusion
- Possession or use of unauthorized materials (notes, electronic devices, AI tools, etc.)
- Plagiarism or use of AI-generated content presented as own work
- Breach of remote invigilation rules (including use of VPNs, second screens, or prohibited software)
- Disruptive behavior or false information

### **7.2. Investigation Process**

- Allegations shall be investigated promptly and fairly.
- The candidate shall be notified in writing and given a reasonable opportunity to respond (normally within 7 days).
- The candidate has the right to be accompanied by a representative at any hearing.
- The standard of proof shall be the balance of probabilities.

### **7.3. Possible Sanctions**

- **Minor breach:** Formal warning
- **Possession of unauthorized material without evidence of use:** Result withheld or paper annulled
- **Cheating, impersonation, or serious misconduct:** Nullification of result, suspension from future examinations, or referral to the Ethics Committee
- **Repeated or grave misconduct:** Removal from the ETiCPA register

**7.4.** The candidate shall have the right to appeal any sanction in accordance with Section 6.

## **8. REMOTE INVIGILATION POLICY**

**8.1.** Remote (online) examinations shall be treated as an exceptional route and not as a default replacement for centre-based examinations.

**8.2.** ETiCPA shall only offer remotely invigilated exams where it can demonstrate:

- Robust and secure technology infrastructure
- Trained and qualified proctors
- Comprehensive audit logs and recording capability
- Effective identity verification and room-scan procedures
- Clear appeal mechanisms for technical failures

**8.3.** Candidates using remote invigilation must meet published minimum technical requirements (device, webcam, microphone, browser, stable internet connection).

**8.4.** Prohibited conduct includes use of VPNs, AI tools, second screens, mobile phones, smartwatches, or any unauthorised software. Breach of these rules may result in nullification of results with no refund.

**8.5.** In the event of verified technical failure caused by ETiCPA systems, the candidate shall normally be offered a free resit. Failures caused by the candidate's own equipment or internet shall be assessed on a case-by-case basis.

## **9. RESULTS, MODERATION AND REVIEW**

**9.1.** ETiCPA shall moderate and finalise all examination results. Results shall normally be released in the third week of August 2026 for July exam diet via email and the student portal.

**9.2.** Candidates shall receive the following information:

- Pass/Fail status
- Mark or grade (where applicable)
- Performance band or feedback (where available)
- Re-sit guidance
- Appeal deadline

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## NOTICE BOARD

EXAMINATION POLICIES & REGULATIONS

### JULY 2026 EXAMINATION DIET

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**9.3.** Candidates may request a clerical check or score verification within **14 days** of result release.

This is limited to confirming that the approved answer key was correctly applied and does not constitute a remark.

**9.4.** ETiCPA reserves the right to withhold, nullify, or amend results where irregular conduct or anomalous patterns are identified. In such cases, the candidate shall be notified and given the right to appeal under Section 6.

*Issued By: Ethiopian Institute of Certified Public Accountants (ETiCPA)*

*This document is effective from the July 2026 examination diet*