

Policies & Procedures Manual

Site: [SAIBA LMS](#)
Course: Accounting III
Book: Policies & Procedures Manual

Printed by: Ilana de Jager
Date: Thursday, 15 October 2020, 8:55 PM

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1. Final Exam Admission

A learner will not be admitted to an examination unless:

1. he or she obtained a student number from SAIBA Academy
2. has satisfactorily completed all the requirements for admission to the examination, and
3. has settled their account or paid all fees due to the Academy/SAIBA

Requirements for admission to the examination

1. None.

2. Final Examination Structure

The examination consists of 1 paper (+/- 6 Questions). 100 Marks.

Duration: 3 hours.

3. Final Exam Process

Students may choose a preferred location (home, office, library, etc) and will be required to arrange an invigilator (private supervisor) to act as supervisor. This may be a colleague at a higher employment level or a person with a designation. Refer to section 18 Invigilators for further information.

Keep in mind that the location should not be noisy. Ensure no maintenance work, garden services or meetings will be held within hearing distance.

Students are required to appoint an Invigilator and Exam Location by the date as stipulated on the platform under **IMPORTANT DATES**.

The exam will be written by hand and not be completed online. Take empty A4 papers with to the exam.

The exam paper will be made available via the SAIBAEdu platform (<https://saiba.academy>) on a date to be announced at 08:50. Please ensure you have the necessary access to the platform before the announced date.

The exam paper should be printed from 08:50 to 09:00. Ensure you have access to a printer.

Students will be required to complete and submit a Cover Sheet with their answer sheet. The Cover sheet will be provided.

Enter your student number on the cover sheet AND on the right-hand cover of each answer sheet.

The answer sheet will have to be uploaded online within a specific timeframe onto the SAIBAEdu platform (<https://saiba.academy>) between 12:00 and 12:30 under the supervision of your Invigilator.

It is your responsibility to ensure that all answer sheets are submitted before leaving the examination room, as answer books handed in after the cut-off time will not be marked.

4. Naming of files

It is very important to name documents and answer sheets for submission purposes correctly.

When submitting your answer sheets, it must be submitted as **ONE** PDF document with your student number as the document name.

The first page should be the Cover Sheet provided with your student number inserted. An answer sheets without a Cover Sheet will not be marked and the student will obtain a score of 0%.

All files and folders should be named correctly to ensure the system accounts for all your work submitted.

5. Examination Rules

1. Your name must not appear anywhere in the answer sheets/book.
2. Students are only allowed to take pens and rulers into the examination venue or use transparent pencil cases.
3. Answers may not be written in pencil and correction pens (Tipp-ex) may not be used.
4. Follow the naming instructions on the exam paper clearly.
5. The first page of the answer sheet should be the Cover Sheet provided. Ensure all the information is completed, including the number of pages submitted.
6. Don't leave empty pages between questions. Ensure you write on every page submitted.
7. Underline the last question you answered. This will indicate the end of your answer sheet.
8. Students should ensure that they are seated 15 minutes before the start of the examination.
9. Students should show their A4 answer sheets to the Invigilator to ensure they are empty.
10. Students should complete the answer sheet on their own. They are not permitted to communicate with, receive assistance from, or copy from the paper of another candidate or an Invigilator.
11. Students are not allowed to use any electronic equipment (including mobile phones), other than:
 - A computer and printer to print the exam paper only under the supervision of an Invigilator,
 - A calculator,
 - A laptop/computer to upload the answer sheet under the supervision of an Invigilator.
12. All mobile phones and other communication devices must be switched off before students enter the examination venue as instructed by the invigilator. Students will not be allowed to use such devices for timekeeping during the examination. If found with any such device during the examination, it will be treated as an offence.
13. Students are NOT allowed to take any textbooks or notes into the exam location.
14. This is NOT an open book exam.
15. Exam sessions are scheduled from 09:00 to 12:00. Students are not allowed to leave the exam location before 09:30 or after 11:30.
16. Students are only allowed to visit ablution facilities if accompanied by an Invigilator.
17. No explanation or guidance regarding the questions may be obtained. No communication is allowed during the examination.
18. Students should follow the Invigilators instructions.
19. No food, drinks or pets are allowed in the exam venue, except water provided it is of a nature that will not cause a disturbance.
20. Students should use only their own stationery.
21. Should the Invigilator suspect any irregularities, they have the right to immediately confiscate the student's paper.
22. Students will not be allowed to write the exam again or to obtain a SAIBA designation.
23. Students can be held liable for punitive irregularities should they not adhere to the exam rules or abide by the Invigilator rules and instructions. SAIBA reserves the right to suspend marking or to withhold publication of the results of any paper of candidates suspected of having been involved in any misconduct in connection with a paper.
24. Belongings, which students are not permitted to have with them at their examination desk, should be left in the designated place as indicated by the invigilator.
25. Smoking is not permitted in the examination venue.
26. Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct.
27. Examination papers, scripts, answer sheets and other submitted documents shall remain the property of SAIBA and shall not be returned to candidates. SAIBA retains the right to use the scripts and other submitted documents for reasons it deems appropriate.

6. Exam Tips

Get a good night's rest the night before the exam.

Plan to sit for the exam at least 30 minutes prior to your exam start time.

Pay attention to the time you have left to finish the exam and the allocation per question. Periodically check your progress. This will allow you to make any adjustments in time.

Answer the questions using effective presentation and pay particular attention to the use of concise language, clarity of explanation and logical argument. Marks will be awarded for these aspects of your response.

Students are advised to take a watch for their own time keeping purposes as it is not always possible to ensure you are seated with a clear view of the venue's clock.

Avoid excessive stimulants such as caffeine.

7. Late Submissions

Late submissions will not be accepted.

All learners must submit their exam answer sheets by the published deadline (date and time) in accordance with the requirements set in the guide. Any work submitted beyond the published deadline (date and time) will not be marked.

In exceptional circumstances and for sound pedagogic reasons, SAIBA may decide not to accept late submission.

8. Results - Pass & Distinction

The pass mark for the final exam is 50%.

The predicate "with distinction" will be recorded on the Course Certificate when a student achieves a year mark of 75% or more.

9. Results - Remarking

Any learners may apply for a remark of an examination script at a cost of R650 per paper.

An application for a remark must be emailed to content@saiba.org.za within 10 calendar days of the results being released.

The mark awarded after remarking will be the final examination mark for the module, even if it is lower than the original mark.

Remark fees apply of R650 per paper.

10. Results - Release date

The examination results are published on the SAIBAEdu platform after the results are signed off by the Academy Head. This varies between 21–28 calendar days.

The result release date for the Accounting III exam will be provided on the platform closer to the exam date.

Learners are notified via email that the results are published.

No examination results will be supplied by telephone.

No memorandum will be supplied.

11. Moderation

A sample of all assessments and examinations are internally moderated by a designated subject matter expert/lecturer who was not the assessor, as well as externally moderated.

12. Failure

Failure equals a result of 49% or less.

You will be given one opportunity to repeat the next exam at a once-off reduced fee of R 2 450.

In the unlikely event that you should be unsuccessful again you will be required to register for the full course at the advertised fee applicable at that stage.

13. Supplementary Examination

Supplementary examination may be granted to a learner who has been prevented from taking the preceding examination or has been unable to complete the examination as a result of:

1. Illness on the day of or immediately before or during the examination, provided that the application is accompanied by a certificate issued by a medical practitioner registered with the SA Medical and Dental Council, specifying the nature, commencement date and duration of the illness and declaring that for health reasons it was impossible or undesirable for the candidate to sit for the examination on the day concerned.
2. Personal circumstances, such as work commitments (official letter from employer is required) or travel arrangements, serious illness, or death of a relative during the examination period, provided that satisfactory evidence of such circumstances is produced.
3. Religious convictions, such as that a learner cannot write a test on a Friday evening/Saturday or any other specific day.

Applications for supplementary examinations must be accompanied by original documentary evidence giving full details as to why the learner was prevented from writing the examination. Applications must be submitted WITHIN 10 business DAYS (14 calendar days) of the original examination date. Please ensure that your student number is included on all documentation. Medical certificates received without an accompanying written application will be deemed to be an incomplete application and will, therefore, not be processed or considered.

It remains the learner's responsibility to ensure that the institution receives the original application and any accompanying documentation before the closing date.

Learners who fail the or are absent from the supplementary exams for whatever reason will not be granted a further opportunity without re-registering for the course.

14. Invigilator

Students are required to arrange an invigilator (private supervisor) to act as supervisor.

Who qualifies as an Invigilator?

- A colleague at a higher employment level or
- a person with a designation from a reputable Professional Body, including SAIBA, SAIPA, SAICA, etc.

Steps to appoint an Invigilator once a person has agreed to assist as an Invigilator.

Note the Addendums or forms listed below will be provided closer to the exam date.

- Provide the Invigilator with Invigilator Rules.
- Complete and sign Appointment of an Invigilator.
- Send the following documentation SAIBA
 1. Signed Appointment of an Invigilator,
 2. Invigilator ID, and
 3. Proof of Invigilator designation or employment level (signed confirmation on company letterhead).

15. Ethics & Honour Code

SAIBA subscribes to the conduct and engagement standards as issued by the International Ethics Standards Board (IESB) for Accountants. Conduct standards are included in the Handbook of the Code of Ethics for Professional Accountants.

SAIBA will act in accordance with these standards. All staff, invigilators and learners are obliged to report any information they may have on dishonesty or suspected dishonesty.

All SAIBA members and students should abide to the the IESBA Code of Conduct. Refer to <https://saiba.org.za/code-of-conduct/>.

The following practices will not be tolerated during examinations:

1. The possession of any unauthorised notes and/or aid(s).
2. The use of any unauthorised electronic devices or other aids during examinations.
3. Communication or attempted communication between learners while an examination is in progress.
4. Accessing examination papers or scripts by any irregular means.
5. The use of a false name, identity number or learner number in an examination.
6. Plagiarism, i.e. the submission of another person's work, partly or in total.
7. Intentionally or negligently assisting another learner to cheat or be guilty of an unethical or unacceptable practice.
8. Any other actions that may provide a learner with an unfair advantage in the examination or assessment or that may prejudice any other learner.
9. Breach of the Ethics code, exam rules or practices are regarded as a misconduct. The Academic Head will decide on the consequences of dishonesty or misconduct.

Consequences could include:

1. A zero mark for the assessment.
2. Criminal charges against the learner.
3. A fine.
4. Removal of the student from the programme/license/course (100% of the fees will be forfeited).
5. A combination of the above.

16. Non-Disclosure Agreement

Students may not reproduce, copy, modify, adapt, sell, resell, transfer, publicly display or broadcast any content or exam documentation. All Intellectual Property available on the platform is the property of or licensed to SAIBA. Learners may not use the platform or content:

1. In any way that breaches any applicable local, national or international law or regulation;
2. In any way that is unlawful or fraudulent or has any unlawful or fraudulent purpose of effect;
3. To gain unauthorised access, interfere with, damage, or disrupt any part of the site or network on which the platform is stored; and
4. To transmit, send, or procure the sending of, unsolicited or unauthorised material, viruses, Trojan horses, or any other harmful program.