



C | A | L
... shaping the future by forming *lives* today

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INSTITUTE OF CERTIFIED BOOKKEEPERS (ICB)

CLEAR CAREER PROGRESSION

ICB programmes, which are linked to nationally registered qualifications, will help make you employable. Your career could see you being in high demand in every industry – even during economic cycles when just staying employed is achievement enough for some.

STUDY PROGRAMMES THAT OPEN DOORS

Financial and business qualifications are not ‘just for university graduates’. Times – and tuition – have changed. Financial literacy is a scarce skill, and if you have it, it can open doors for you in almost every sector of the economy.

“Studying through the ICB has opened up a *new world of opportunity* to me. The course is practical and it has restored my confidence – I’ve realised I can do anything I put my mind to”

CHOOSE WHAT TO STUDY

The ICB’s 5 study programmes have a strong emphasis on financial or administrative skills. In the Financial Stream you can choose what area you’d like to focus on: Financial Accounting, Public Sector Accounting, Business Management or Entrepreneurship. Think of it as being similar to choosing a major if you were doing a commerce degree or diploma.

The ICB’s mission is to give you the most relevant, practical and useful skills and knowledge that will make you employable and valuable.

You’ll be awarded your first ICB programme certificate (linked to a nationally registered qualification) after you complete just a few subjects successfully. You can then build on this at your own pace – achieving higher ICB programme levels and associated NQF qualifications as you progress.

If you need to take a short break in your studies, to focus on other priorities, you can. Simply pick up where you left off when you’re ready to start again. Just don’t leave it too long in case the subject material has changed.

ICB FINANCIAL ACCOUNTING PROGRAMME

Want to be able to offer indispensable bookkeeping and accounting skills, or become an accountant someday? This is the course for you. It will equip you with knowledge and practical skills in bookkeeping, financial accounting, income tax, financial management, reporting standards, corporate strategy, management accounting and research.

There are 12 subjects which build on each other. You'll complete the ICB Financial Accounting: Foundation Level of this programme (and achieve the National Certificate: Bookkeeping) after successfully passing just four subjects. Keep studying and you'll progress through the Intermediate levels to the final, Advanced Level.

THIS PROGRAMME IS IDEAL IF YOU ARE:

- ✓ Keen to gain skills and knowledge that are useful in any business
- ✓ Aiming to be employed in a finance department
- ✓ Assisting with the finances of a growing company
- ✓ Thinking of opening your own bookkeeping practice one day
- ✓ Known to have a good head for numbers

GO EVEN FURTHER!

Go even further with your qualification by studying further or joining a professional body.

	Foundation Level		Intermediate Level		Upper Intermediate Level		Advanced Level	
Entry requirements	Grade 10 (Std 10) or equivalent. No prior accounting knowledge needed. You must be at least 16 years old.		Successful completion of the previous learning areas (1-4) – i.e. hold the National Certificate: Bookkeeping		Successful completion of the previous learning areas (1-6) – i.e. hold the Further Education and Training Certificate: Bookkeeping		Successful completion of the previous learning areas (1-8) – i.e. hold the National Diploma: Technical Financial Accounting NQF L5 – or equivalent.	
Subjects (learning areas)	1	Bookkeeping to Trial Balance* (BKTB)	5	Financial Statements* (FNST)	7	Income Tax Returns (TFIT)	9	Corporate Strategy (FACS)
	2	Payroll and Monthly SARS Returns (JBPR)	6	Cost and Management Accounting* (CMGT)	8	Business Law and Accounting Control (TFBL)	10	Management Accounting Control Systems (FAMC)
	3	Computerised Bookkeeping (JBCB)					11	Financial Reporting and Regulatory Frameworks (FRRF)
	4	Business Literacy (BUSL)						Research Theory and Practice (RTAP)

What you'll be able to do	Monthly bookkeeping to trial balance (manual and computerised); disclose profit and financial position; reconcile suppliers, inventory and bank statements; calculate PAYE/UIF/SDL; payroll tax and other deductions; EMP201, EMP501, IRP5, IRP6 and IT3a documents and VAT returns.	Monthly bookkeeping; asset disposal; year-end adjustments; International Financial Reporting Standards for SMEs; branch accounts; incomplete records; analysis of financial statements; understand cash flow; basic cost and management accounts; prepare manufacturing accounts; costing and budgeting.	Complete a full set of accounts for a financial year; support management in finance and accounting; become a SAIT tax practitioner (once you meet their requirements); know the ins and outs of accounting, taxation (individuals and companies), auditing and business law.	Compile annual financial statements; register with SAIBA as an Accounting Officer (once you meet their requirements); work with Chartered Accountants and Auditors; have a thorough knowledge of accounting theory and practice, corporate strategy; and International Financial Reporting Standards.
Icb Jobs you'll be able to apply for	Junior Bookkeeper, Accounts Clerk, Reconciliation Clerk, Payroll Clerk, Accounts Payable/Receivable Clerk	Senior Bookkeeper, Junior Accountant, Assistant Accountant, Financial Services Officer, Credit Controller, Business Analyst	Technical Financial Accountant, Financial Manager, Accounting Technician, Tax Technician, Financial Services Manager	Financial Accountant, Accounting Officer (via SAIBA), Tax Practitioner, Tax Consultant, Management Accountant, Assistant Manager
NQF registered qualification	National Certificate: Bookkeeping NQF L3 (SAQA ID: 58375)	Further Education and Training Certificate: Bookkeeping NQF L4 (SAQA ID: 58376)	National Diploma: Technical Financial Accounting NQF L5 (SAQA ID: 36213)	National Diploma: Financial Accounting NQF L6 (SAQA ID: 20366)

ICB PUBLIC SECTOR ACCOUNTING PROGRAMME

If you want to work in finance in government or municipalities, this is the stream to study.

This programme has been designed to address the lack of skills in the public sector and give learners knowledge that will help government run more productively. You'll learn how to produce high quality financial statements, implement basic internal controls, conduct effective internal auditing, and apply sound accounting and financial principles.

Complete the first four subjects – ICB Public Sector Accounting: Foundation Level – and you'll get your first qualification (National Certificate: Public Sector Accounting) Progress through the programme's Intermediate and Advanced levels to keep building your skill set and increase your employability.

THIS PROGRAMME IS IDEAL IF YOU ARE:

- ✓ Considering a job in the public sector
- ✓ Already working in government and want to switch to finance or improve your financial skills

- ✓ Interested in helping your local government / municipality run smoothly
- ✓ Keen to serve your community
- ✓ Known to have a good head for numbers

	Foundation Level		Intermediate Level		Advanced Level	
Entry requirements	Grade 11 (Std 9), NQF 3 or equivalent You must be at least 16 years of age. No prior accounting knowledge is needed.		National Certificate: Public Sector Accounting, which consists of the previous 4 learning areas.		Diploma: Public Sector Accounting, which consists of the previous 8 learning areas.	
Subjects (learning areas)	1	Bookkeeping to Trial Balance* (BKTB)	5	Financial Statements* (FNST)	9	Corporate Strategy (FACS)
	2	Public Accounting Administration (PAAD)	6	Cost and Management Accounting* (CMGT)	10	Management Accounting Control Systems (FAMC)
	3	Computerised Bookkeeping (JBCB)	7	Technical Public Accounting* (TPAC)	11	Financial Reporting and Regulatory Frameworks (FRRF)
	4	Business Literacy (BUSL)	8	Business Law and Accounting Control (TFBL)	12	Research Theory and Practice (RTAP) (By short dissertation, topic: Public Accounting)
What you'll be able to do	Administer public accounts. Help improve public sector financial management by adding value, efficiency and productivity to government departments.		Work as a qualified accounting technician in the public sector. Make a positive contribution to the country by improving public finance management; contribute to the optimal use of state resources; demonstrate a shift from cash to accrual accounting.		Compile annual financial statements; register with SAIBA as an Accounting Officer (once you meet their requirements); work with Chartered Accountants and Auditors; have a thorough knowledge of accounting theory and practice, strategy, management accounting and regulatory frameworks.	
Jobs you'll be able to apply for	Public Accounts Administrator		Technical Public Accountant, Accounting Technician in the public sector		Public Sector Financial Accountant, Financial Accountant. Accounting Officer	
NQF registered qualification	National Certificate: Public Sector Accounting NQF L4 (SAQA ID: 20352)		Diploma: Public Sector Accounting NQF L5 (SAQA ID: 20353)		National Diploma: Financial Accounting NQF L6 (SAQA ID: 20366)	

DID YOU KNOW?

Enhance your studies and broaden your employment options by completing just one or two extra subjects in the Financial Accounting Programme:

- If you hold the National Certificate: Public Sector Accounting, you can attain the National Certificate: Bookkeeping by completing the Payroll and Monthly SARS Returns subject.
- If you have qualified with the Diploma: Public Sector Accounting, you can get the National Diploma: Technical Financial Accounting by completing the Payroll and Monthly SARS Returns and the Income Tax Returns subjects.

ICB BUSINESS MANAGEMENT PROGRAMME

This is just the ticket if you have ambitions of managing a business and its finances. Good business management is vitally important for a company's commercial success. In this programme, you'll learn about business and financial management best practise, office and legal practice, human resource management, computer literacy, global business strategy and research methods in commerce.

You can achieve the ICB Business Management: Foundation Level after completing just three subjects (and achieve the National Certificate: Small Business Financial Management). Continue your studies to progress to the intermediate and Advanced Levels, and their associated nationally recognised qualifications.

THIS PROGRAMME IS IDEAL IF YOU ARE:

- ✓ Interested in being part of a company's management team
- ✓ Determined to help a business grow and increase profits
- ✓ Driven to run a company's operations economically
- ✓ Keen to learn how to run a company efficiently
- ✓ Looking to start your own business some day but want to gain experience first

	Foundation Level		Intermediate Level		Advanced Level	
Entry requirements	Grade 11 (Std 9) NQF L3 or an equivalent		National Certificate: Small Business Financial Management (must include the Business Management 1 subject)		Higher Certificate: Office Administration (must include the Business Management 2 subject)	
Subjects (learning areas)	1	Business Management 1 (BMT1)	4	Office and Legal Practice (OLPR)	9	Business Management 3 (BMT3)
	2	Bookkeeping to Trial Balance* (BKTB)	5	Business Management 2 (BMT2)	10	Financial Management and Control (FMCL)
	3	Business Literacy (BUSL)	6	Marketing Management and Public Relations (OAMM)	11	Financial Reporting and Regulatory Frameworks (FRRF)
			7	Financial Statements* (FNST)	12	Research Theory and Practice (RTAP)
			8	Human Resources Management and Labour Relations (OAHR)		

What you'll be able to do	Demonstrate and understanding of the documentation, processing and recording of a business's financial transactions. Communicate effectively with the business stakeholders. Show you know what it means to be a general manager. Cos and price products, and manage working capital. Operate a personal computer.	Manage your dairy and work schedule as a manager. Operate efficiently as a general office manager of a business. Apply marketing, law, PR and economics principles in business. Draw up and interpret financial statements and reports. Work efficiently with the HR and labour relations departments. Apply business growth principles for local and global expansion.	Work with management information system at a corporate level. Prepare a business for internal / external audit. Apply principles of strategic intent and strategic thinking in a global business environment. Apply managerial finance and control principles in a commercial environment. Draw up and interpret financial statements and reports in accordance with IFRS.
Jobs you'll be able to apply for	Assistant or administrator in human resources, office management, legal, administration, public relations, finance, marketing, sales, customer relations. Junior Researcher, Junior Analyst, Sales Assistant.	Senior Office Administrator, Secretary, General Office Manager, Human Resources Manager, Field / Floor / Store / Department Supervisor, Customer Service Manager.	Financial Accountant, Accounting Officer, Field / Floor / Store / Department Manager, Key Account Manager, Business Manager, Business Consultant, Business Advisor, Service or Sales Manager.
NQF registered qualification	National Certificate: Small Business Financial Management NQF L4 (SAQA ID: 48736)	Higher Certificate: Office Administration NQF L5 (SAQA ID: 23619)	National Diploma: Financial Accounting NQF L6 (SAQA ID: 20366)

ICB ENTREPRENEURSHIP PROGRAMME

If you are financially-minded and have dreams to start, manage or develop a small / medium sized business, or want to help grow an established local company to a global enterprise, this is the study stream for you.

Every entrepreneurial venture needs someone who is financially savvy, and that'll be you if you study this programme. The specially-selected subjects in this programme are designed to give you the financial, accounting and commercial skills you'll need to make your business a success. The course also covers strategy, technical knowledge, and personal skills.

The Foundation Level will give you a good grounding (and earn you the National Certificate: Small Business Financial Management). Keep studying to achieve the Intermediate and Advanced Levels, and their associated NQF qualifications.

THIS PROGRAMME IS IDEAL IF YOU:

- ✓ Are dreaming of starting your own company someday
- ✓ Have already started a business but realise you have gaps in your knowledge
- ✓ Are thinking of partnering with a non-financial person in a new venture
- ✓ Want to make sure your existing or future company runs efficiently

	Foundation Level		Intermediate Level		Advanced Level	
Entry requirements	Grade 11 (Std. 9), NQF L3 or an equivalent.		National Certificate: Small Business Financial Management (must include the Entrepreneurship 1 subject)		Higher Certificate: Office Administration (must include the Entrepreneurship 2 subject)	
Subjects (learning areas)	1	Entrepreneurship 1 (ENT1)	4	Office and Legal Practice (OLPR)	9	Entrepreneurship 3 (ENT3)
	2	Bookkeeping to Trial Balance* (BKTB)	5	Entrepreneurship 2 (ENT2)	10	Financial Management and Control (FMCL)
	3	Business Literacy (BUSL)	6	Marketing Management and Public Relations (OAMM)	11	Financial Reporting and Regulatory Frameworks (FRRF)
			7	Financial Statements* (FNST)	12	Research Theory and Practice (RTAP)
			8	Human Resources Management and Labour Relations (OHR)		
What you'll be able to do	Understand what it means to be an entrepreneur in South Africa. Identify business opportunities, set up a new business. Understand the documents, processes and recording of financial transactions in the business. Communicate effectively with all stakeholders. Cost and price products and manage working capital. Manage business logistics. Work with SARS and other statutory bodies. Operate a personal computer.		Lead a small / medium sized business. Manage your work schedule as an entrepreneur. Operate efficiently in an office environment. Apply law, marketing, PR and economic principles in business. Draw up and interpret financial statements and reports. Work efficiently with HR and labour relations. Apply local and global growth principles.		Work with management information system at a corporate level. Prepare a business for internal / external audit. Apply principles of strategic intent and strategic thinking in a global entrepreneurial environment. Apply managerial finance and control principles in a commercial environment. Understand and stick to entrepreneurial ethics. Manage and lead change in your business. Draw up and interpret financial statements and reports in accordance with IFRS.	
Jobs you'll be able to apply for	You're probably not interested in applying for a job if you're studying this programme! If you're not starting your own business, you could join a start-up or new business as their finance person.				Financial Accountant, Chief Financial Officer in an entrepreneurial environment, Business Consultant, Business Advisor, Accounting Officer	
NQF registered qualification	National Certificate: Small Business Financial Management NQF L4 (SAQA ID: 48736)		Higher Certificate: Office Administration NQF L5 (SAQA ID: 23619)		National Diploma: Financial Accounting NQF L6 (SAQA ID: 20366)	

ICB OFFICE ADMINISTRATION PROGRAMME

This programme is perfect for those of you who want to learn a little bookkeeping, and a lot of all-round office knowledge. By learning about all the elements that contribute to a smooth-running office, you'll be able to help out in just about any department.

As you work your way through this programme's 12 subjects, you'll move up from the Foundation Level through the Intermediate Level and ultimately to the Advanced Level – and achieve their associated NQ qualifications.

This programme is a great choice if you want to help any company run in an organised way. The knowledge you gain in each successive qualification builds on the last, allowing you to take on key functions and increased responsibility in your workplace.

THIS PROGRAMME IS IDEAL IF YOU ARE:

- ✓ Looking to land your first job
- ✓ Wanting skills that make you employable in any business
- ✓ Ambitious and want to be top of the list for promotions
- ✓ Eager to learn the basics of marketing, bookkeeping, human resources and economics
- ✓ Want to be able to set up, run and manage an efficient office environment

	Foundation Level		Intermediate Level		Advanced Level	
Entry requirements	Grade 12 (Std. 10) or equivalent – and you must be at least 16 years of age.		Certificate: Office Administration, which consists of the previous 6 subjects.		Higher Certificate: Office Administration, which consists of the previous 9 subjects.	
Subjects (learning areas)	1	Business and Office Administration 1* (OAB1)	7	Business and Office Administration 2* (OAB2)	10	Business and Office Administration 3* (OAB3)
	2	Bookkeeping to Trial Balance* (BKTB)	8	Human Resources Management and Labour Relations (OHR)	11	Financial Statements* (FNST)
	3	Business Literacy (BUSL)	9	Economics (OAE)	12	Management (MGMT)
	4	Marketing Management and Public Relations (OAMM)				
	5	Business Law and Administrative Practice (OABL)				
	6	Cost and Management Accounting* (CMGT)				
What you'll be able to do	Business communication; bookkeeping up to trail balance; apply your basic knowledge of cost and management accounting; use your basic skills in marketing and public relations, business law and administrative practice.		Apply a range of office administration techniques and economics; perform human resources and labour relations administrative tasks.		Use your advanced knowledge of office administration and management techniques, financial accounting and reporting skills, and office administration techniques.	
Jobs you'll be able to apply for	Junior Office Administrator, Receptionist, Office Assistant, Public Relations Officer,		Senior Office Administrator, Secretary, General Office Manager, Human Resources Administrator, Labour		Office Manager, Public Relations Manager, Administrative Manager	

	Marketing Administrator	Relations Administrator	
NQF registered qualification	Certificate: Office Administration NQF L5 (SAQA ID: 23618)	Higher Certificate: Office Administration NQF L5 (SAQA ID: 23619)	Diploma: Office Administration NQF L6 (SAQA ID: 35958)

START STUDYING

ENTER FOR ASSESSMENT

Once you've chosen your training provider and the subjects you want to study, you'll need to enter for assessments for those subjects. Correspondence and independent learners must complete the Assessment Entry form available on www.icb.org.za and submit it along with the correct assessment fee to the ICB, showing the date you want to sit the assessment. If you're doing classroom-based study, you'll hand these forms to your college, who will enter your class as a group. **All learners will receive an email to confirm their assessment entry.**

COURSE MATERIALS, TUITION AND SUPPORT

Your college will give you your course material books, whether you are a classroom-based or correspondence learner. If you choose to study as an independent learner and not register with a college at all, you'll have to get your own course materials.

If you have queries about the work, please speak to your training provider.

They will be able to help you with questions about your subject content, theory, assignments, etc. If you've picked the independent learning route, where you've chosen NOT to study via any college, you will have to find the support you need yourself. The ICB is strictly only the external examining (assessment) and results-issuing body for these qualifications.

YOU PORTFOLIO OF EVIDENCE

Only once you've entered for an assessment for an ICB subject, will you be sent your Portfolio of Evidence (PoE) for it. The tests or assignments you do throughout the subject must be added to this folder, which is handed in with your final assessment.

It is YOUR responsibility to make sure you have the **correct** PoE for each of your subjects. Ask your college if you have not received any communication about this within 3-4 weeks of registering for an ICB assessment – or if any personal details on it are incorrect. Correspondence learners will be sent their PoE directly from the ICB via registered mail. You'll be able to track it using the Post Office's reference number (we'll SMS this to you) on www.trackandtrace.co.za – or you can contact your local post office to find out if your PoE is there. If it doesn't arrive, please contact the ICB.

Your PoE folder also contains the Administration Book, which tells you how to complete you PoE. It is an important document that you must fill in and submit with your PoE. Read through the Administration Book and the Assessment Policy in it very carefully, and follow the instructions. Start working through your PoE right away –use it to guide your learning.

	Classroom learning	Correspondence studies	Independent studies
Register	Your college will assist you with registration, courses, workload and study materials. They'll register you with the ICB.	Your college will advise you on courses, workload and study materials. You will need to register with the ICB yourself.	Register as a learner with the ICB and not with a college. You choose your courses, workload and study materials for yourself.
Enter assessments	Your college will help you decide which assessments to sit when and enter you for them.	Enter yourself by email, fax or online via our Learner Portal and you choose which subjects you'd like to be assessed in.	
Pay	You pay your college fees, your ICB registration and assessment fees all to your college .	You pay your college fees to the college . You pay your ICB registration and assessment fees directly to the ICB when you enter for the assessment/s, before the closing dates on the assessment timetables.	There are no college fees to pay as you're not studying with a college. Pay your ICB registration and assessment fees directly to the ICB when you enter for the assessment/s, before the closing dates on the assessment timetables.
Study materials	The college will provide your study materials.	The college will provide your study materials.	You must get your own study materials.
Portfolio of Evidence (PoE)	Your college gives you a Portfolio of Evidence (PoE) for each of the subjects you've entered assessments for.	The ICB sends you a Portfolio of Evidence (PoE) for each of the assessments you've entered assessments for. It will be sent to your nearest post office. You can also collect it yourself from the ICB in Cape Town or send your own courier to pick it up from us. (This must be pre-arranged though).	
Studying	Classes begin and you start compiling your PoE.	You start studying and compiling your PoE by yourself, at your own pace .	
Support	Support is available from your college .	Support is available from your college .	You're on your own!! You'll need to find support in your own network of family, friends and colleagues.
Summative assessment (formal exams)	The first 8 Accounting Programme subjects are assessed at ICB-accredited colleges every month. All others are assessed there quarterly.	These are held quarterly at ICB-approved assessment venues around southern Africa. You'll hand in your completed PoE and the formal exam's question and answer books. These are sent to the ICB assessing (marking).	
Results	Your results will be sent by the ICB to your college who will let you know if you are 'competent' in your subject.	Your results will be available to download from the ICB Learner Portal and will be emailed to you .	
Certificates	After you're 'competent' in a qualification, you'll receive an ICB Programme certificate via your college within 2 months of the results release date and a Fasset certificate after 3+ months.	After you're 'competent' in a qualification, you'll receive an ICB Programme certificate/s in the post from us within 2 months of the results release date and a Fasset certificate after 3+ months.	
Re-assessment	Speak to your college about this.	Speak to the ICB about this.	Speak to the ICB about this.
	If you're ' not yet competent ' and it was not already a re-assessment you had written, you may apply for a re-assessment and sit only a summative exam again , within 12 months. Under some circumstances, you'll have to re-enter the subject from scratch and do a new PoE.		

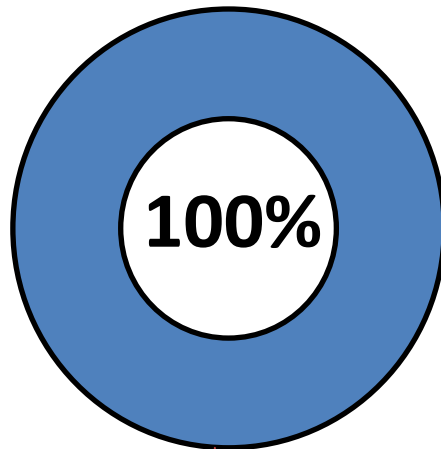
FINAL ASSESSMENTS

YOUR FORMAL ASSESSMENT

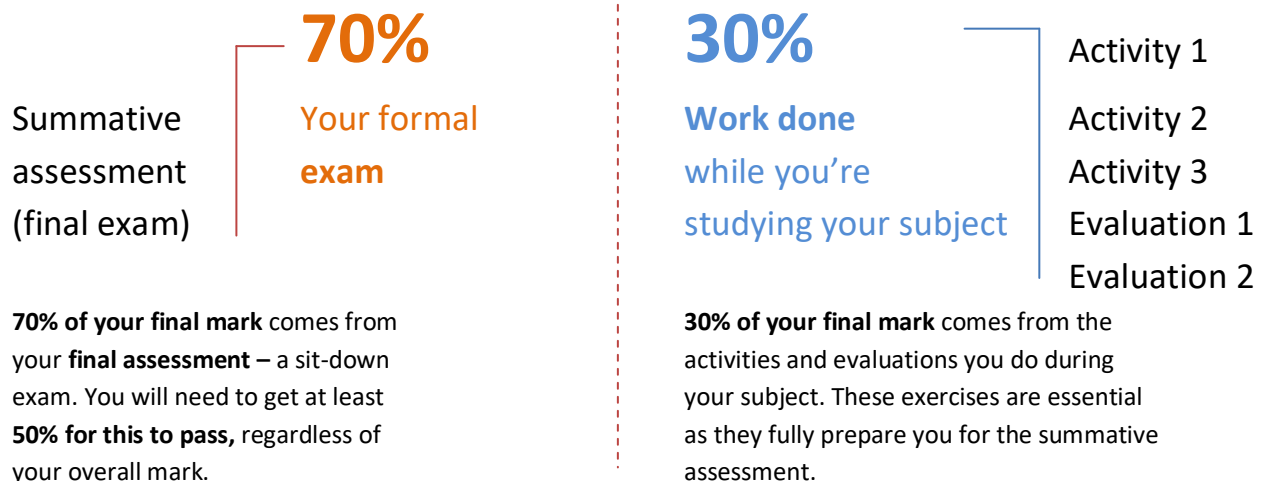
At the end of your subject, ICB assessors will figure out if you know your stuff or not. We do this via a summative assessment (formal exam) as well as via exercises, assignments and practical's (formative assessment) that you've done over the period of your course.

All your formative assessment work must be added to your POE folder as you go along, and your final exam papers will be too. This is proof that you have done the work and understand the material.

IMPORTANT: You can only be assessed if you have entered for the assessment before its closing date, and paid your annual ICB student registration and assessment fees.



What counts for what



Your pass mark: 60%

60% is the mark you need to get overall to be declared competent.

GETTING YOUR RESULTS AND CERTIFICATES

Results: Your results will be available on the results release date. Results are never given out over the phone. Results for classroom-based college learners are sent to the college. If you're studying via correspondence with a college, or independently, your results will be available on the Learner Portal and will be emailed to you on the day they're released.

Certificates: When you complete any of the ICB Programme Levels, you'll get two certificates. The ICB Programme Certificate is issued by the ICB and shows you have achieved a specific level in a particular stream, e.g. ICB Financial Accounting: Advanced Level

You'll also receive another certificate – your qualification certificate – which is issued by Fasset. You can expect your qualification certificate from Fasset to arrive about 3 months after your results are released. You'll get this from your college if you're a classroom-based learner; correspondence learners will receive their certificates in the post, via the ICB.

RE-ASSESSMENT: A SECOND CHANCE

If you are assessed as 'not yet competent' in a subject (you did not pass it), you will have a chance to write one re-assessment, which is only a summative final exam with a pass mark of 60% (no PoE required – the exam counts fully towards your grade). You must complete the re-assessment within 12 months of your original summative assessment date. We do recommend you write your re-assessments as soon as you can, as subject content does change. It's your responsibility to make sure you know material has been updated.

If you miss your re-assessment, or you are 'not yet competent' in it, you can't redo it. You will need to re-enter for the subject and start it over by completing a new PoE.

IMPORTANT: You may only request **ONE** postponement per assessment from the ICB. Your assessment will automatically be moved to the next scheduled assessment date.

POSTPONING an assessment

If you need to postpone your assessment before your assessment date, check the Assessment Tables on pages 34 -39 to see when you need to submit postponements by, as there are cut-offs for these for each assessment cycle. If you are on time, you can postpone by paying the postponement fee. If you need to postpone your assessment because you're ill **on the day**, you can apply for a free postponement (include a doctor's certificate with your request), which may be issued at ICB's discretion. Assessment for subjects can be postponed **once** only. See Section 5 of the Assessment Policy.

You will have to start your subject over from scratch, by re-entering and starting a new PoE if:

- You don't postpone your assessment and miss it (are absent)
- You apply for postponement after the cut-off date
- You have already postponed your assessment once for this subject