

Re-sitting a previously passed Accounting module for professional exemption purposes

Please refer to the [Chartered Accountants Exemption Guide](#) for recognised exemptions in Maynooth University degree programmes and the thresholds for each module.

The following modules have a threshold of either 40% or **50%** to qualify for professional exemptions:

AC151**; AC152; AC160; AC201; AC202; **AC203**; **AC205****; **AC207**; **AC305**; **AC306**; **AC311**; **AC313**; **AC501**; **AC503**; **AC505**; FN205; FN206; **FN305**; LW151; LW152; LW154; LW155; **LW180****; **LW263**; **LW480**.

Note: there can be some variation between degrees, for example: undergraduates need a minimum of 40% in AC151 but if taken in the Higher Diploma in Professional Accounting, the **professional** exemption threshold is 50%. These modules are indicated above with **

Note: some modules have a threshold for 40% to qualify for professional exemptions.

1. Re-sitting a previously passed module in the August supplemental session in the same period of study

(e.g. a second year student who passed AC205 in January but who wants to re-sit the module in August for professional exemption purposes).

- No permission required if the module is included in the list above.
- Students should apply online to re-sit the module; online registration information available on the [Examinations website](#) after the release of students' annual results.
- Students liable for normal August supplemental exam fees.

Note: students resitting a previously passed module in the same period of study should be aware of the 'better mark principle', outlined in (2016; p.15) Marks and Standards as:

A student who chooses to repeat a passed module (40% or over) or to take a new module in lieu of a passed module in order to try and improve a result must relinquish the mark first obtained and accept either 40% on the original mark or the mark obtained at the second sitting.

2. Re-sitting a previously passed module in a subsequent period of study

(e.g. a student who has progressed and registered for third year but who wishes to retake a second year module for professional exemption purposes)

- No permission required.
- Registration will be as an additional module outside the primary qualification, that is, an LCO registration.
Note: the mark obtained will not contribute to the annual or award mark of the primary qualification.
- Students may register for LCO qualification in just the August supplemental exam session.
- Students will be liable for the LCO fee, currently €58 per credit.
- LCO registration will display on academic transcript.