# Tax Expert and Senior Tax Expert

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	T2/Kosovo's Laws and Taxes		SUBMIT	LL
	T3/Financial Statement Analysis			
	T4/Financial Reporting Groups(Co	nsolidations)		
	T5/EU Taxes			
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# **INSTRUCTIONS FOR TAKING THE EXAM**

SCAAK exams are held three times a year.

Submission of exams starts within the deadline published on the SCAAK website.

# **CONDITIONS FOR PARTICIPATION IN THE EXAM**

- Filling in the exam submission form;
- Exam payment;
- •Annual membership fee.

In order to eliminate any uncertainty on the exam day, please be careful about the conditions mentioned above.

# **ABSENCE FROM THE EXAM - WITHOUT WARNING**

In cases when you have submitted the exam / s but on the day of the exam you were not present it will be considered that you missed the exam. In these cases you will not be entitled to a refund of the amount paid for the exam.

# **ABSENCE FROM THE EXAM - WARNING**

In cases when you have submitted the exam / s but later made the request for cancellation (at least 7 days before the exam) the amount paid for that exam you can use ONLY for one of the 2 consecutive deadlines and only for the same exam.

#### **EXAM**

Exams generally start at 09:00 unless otherwise specified.

Exams are held in "Dardania" E.S in Prishtina.

You will be informed of any changes in a timely manner.

Make sure you arrive at the exam hall at least 15 minutes before the scheduled time to start the exam.

### **EXAM INSTRUCTIONS**

The written exams are in paper based and the duration is 3 hours.

You will have an extra 15 minutes for each exam to read and plan your time.

Extra time is allowed in order to enable candidates to read the questions and plan the time before they start giving the answers. This time will serve to ensure that all exam information and requirements are properly read and understood.

Candidates will not write anything on their exam papers without the permission of the exam supervisor.

You will only write the SCAAK card number on the test sheet.

# **SOME EXAM RULES**

- •In specific cases, a delay of up to 30 minutes after the start of the exam may be tolerated, but this does not mean extending the exam time.
- •To take the exam you must have the SCAAK card and ID card with you which you will keep with you throughout the exam
- •You will leave your personal belongings outside the exam hall before entering the exam.
- •The use of a mobile phone is strictly forbidden in the exam hall.
- •Smoking is prohibited in the exam hall and in the building where the hall is located.
- •You will only receive pens, calculators will be provided by SCAAK.
- •You are not allowed to use books, notes or other materials in the exam hall.
- •You are not allowed to take or give any help to the other candidate while taking the exam.
- •You are not allowed to leave the exam hall in the first 30 minutes and the last 20 minutes of the exam.
- Every time you leave the exam hall you must get permission from the exam supervisors.

Please adhere to the instructions given by the supervisor throughout the exam.

# **PUBLICATION OF EXAM RESULTS**

The results of the exams will be sent via email to each candidate who has submitted the exam within the deadline set by SCAAK (after the end of the exam session).

# **EXAM RESULT REVIEW**

After the publication of the exam results you can submit a request for review of the exam / s. The request must be submitted within 5 working days from the day of publication of the results and the answer will be received no later than 10 working days from the end of the deadline for submission of requests.

During the review of the exam by the commission, the presence of the applicant is NOT allowed.

By my signature I confirm that I have read and understood the above information and rules regarding the exams with which I fully agree and at the same time I declare that I will respect the Statute of SCAAK, the Code of Ethics of IASB, IFAC - SCAAK and Rules of Professional Conduct.

Student's Signature

