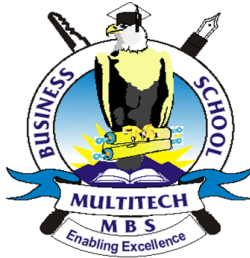




**INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA**

**CPA & ATD**



**STUDENTS' BROCHURE  
2017**

## **1.0 BACKGROUND INFORMATION**

### **1.1 INSTITUTE'S PROFILE**

The Institute of Certified Public Accountants of Uganda (ICPAU) was established in 1992 by an Act of Parliament, now The Accountants Act, 2013. ICPAU is governed by a Council, which is assisted by the Public Accountants Examinations Board (PAEB), and other committees.

The functions of the Institute, as prescribed by the Accountants Act, 2013 are:

- (i) To regulate and maintain the Standard of Accountancy in Uganda;
- (ii) To prescribe and regulate the conduct of accountants and practicing accountants in Uganda.

ICPAU is a member of the International Federation of Accountants (IFAC), the Pan African Federation of Accountants (PAFA) and the Association of Educational Assessment in Africa.

### **1.2 VISION**

To be a world-class professional accountancy Institute.

### **1.3 MISSION**

To develop, promote and regulate the accountancy profession in Uganda and beyond.

### **1.4 CORE VALUES**

- Professional excellence
- Integrity
- Commitment
- Good governance
- Social responsiveness

### **1.5 THE PUBLIC ACCOUNTANTS EXAMINATIONS BOARD (PAEB)**

As part of the function of regulating and maintaining the standard of accountancy, ICPAU conducts examinations in Uganda. This function is executed by the PAEB on behalf of Council.

PAEB is responsible for conducting examinations for:

- (a) Certified Public Accountants of Uganda - CPA (U).
- (b) Accounting Technicians Diploma - ATD.
- (c) Certified Tax Advisor – CTA.

## 2.0 CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA [CPA (U)] COURSE

### 2.1 PURPOSE OF THE CPA COURSE

The CPA course is designed to produce competent professional accountants, capable of making a positive contribution to the profession and the national economy in general. The graduates of the course have the potential to serve in many capacities, which include financial accountants, management accountants, finance managers, auditors, tax and financial consultants, chief executive officers, chief operating officers etc.

### 2.2 ENTRY REQUIREMENTS:

To register as a CPA student, one must have one of the following qualifications:

#### 2.2.1 Degree

A degree from a recognised university.

#### 2.2.2 Certificates/Diplomas

2.2.2.1 An Accounting Technicians Certificate/Diploma from a professional accountancy body such as ICPAU, KASNEB, NBAA, ICPAR, etc.

2.2.2.2 A diploma pursued in a period of at least two years from a recognised university or Institution of Higher Learning.

2.2.2.3 A professional certificate offered by another body such as KASNEB, CIPS, CIM etc.

#### 2.2.3 A-Level

At least two principal passes at A-Level with at least 5 credits at O' Level including English Language and Mathematics.

**Note:** A qualification obtained from outside Uganda, must be accredited by the respective government and NCHE or UNEB may have to validate it.

#### 2.2.4 Foreign Accountancy Qualifications (FAQs)

Holders of FAQs must sit for Business Law-Paper 3, Advanced Taxation-Paper 9 and Public Sector Accounting & Reporting-Paper 14 as a minimum. One may be required to sit for other papers which he/she may not have covered in their courses of study. Examples of FAQs include CIMA, CA, ACCA etc

## 2.3 CPA EXAMINATIONS SYLLABUS STRUCTURE

<b>LEVEL IV:</b> Test of Professional Expertise				Integration of Knowledge <b>Paper 18</b>			
<b>LEVEL III:</b> Test of Professional Skills		Advanced Financial Reporting <b>Paper 13</b>	Public Sector Accounting & Reporting <b>Paper 14</b>	Business Policy & Strategy <b>Paper 15</b>	Advanced Financial Management <b>Paper 16</b>	Auditing & Other Assurance Services <b>Paper 17</b>	
<b>LEVEL II:</b> Test of Technical Skills		Financial Reporting <b>Paper 8</b>	Advanced Taxation <b>Paper 9</b>	Financial Management <b>Paper 10</b>	Management Decision & Control <b>Paper 11</b>	Auditing & Professional Ethics & Values <b>Paper 12</b>	
<b>LEVEL I:</b> Test of Competence	Financial Accounting <b>Paper 1</b>	Quantitative Techniques <b>Paper 2</b>	Economic Environment <b>Paper 3</b>	Business Law <b>Paper 4</b>	Business Management & Information Systems <b>Paper 5</b>	Taxation <b>Paper 6</b>	Cost & Management Accounting <b>Paper 7</b>

## 2.4 EXEMPTIONS

Exemptions may, on application, be granted to holders of recognised qualifications, on a subject for subject basis.

ICPAU continuously reviews the exemption eligibility for various qualifications whenever submitted by the awarding institution.

The current schedule of exemptions is as follows:

	Institution	Qualification	Paper							
			1	2	3	4	5	6	7	
1	Bishop Stuart University	BBA								
2	Bugema University	BBA - Accounting,								
3	Busoga University	BBM Accounting								
4	Gulu University	BBA								
5	Islamic University in Uganda (IUIU)	BBA, BBS								
6	Kampala International University	BBA								
7	Kyambogo University	B.Sc (Acct & Fin) BMS								
8	Makerere University	BBA, B.Com, BSc (Acct)								
9	Mbarara University of Science & Technology	BBA - Accounting,								
10	Mountains of the Moon University	BBMT - Accounting								
11	Ndejje University	BBA, B.Com, BSc (Fin), B.Sc (Acct)								
12	Nkumba University	BBA - Accounting,								
13	Uganda Christian University	BBA								
14	Uganda Martyrs University	BBAM								
15	Team University	B.Sc. Accounting & Finance								
16	ICPAU	ATC(U)								
17	ICPAU	ATD								
18	KASNEB	CPA(K) Parts 1 & 2								
19	ACCA (UK)	ACCA (Fundamentals)								
20	Livingstone University	BBA								
21	Cavendish University	BBA/BPSM								
22	Cavendish University	BBF								
23	Uganda Institute of Banking & Financial Services	DFM & CIB								

The exemptions are granted by the Institute on assessment of detailed syllabus of business related courses and past examinations papers submitted to ICPAU by the awarding institution.

## 2.5 PROGRESSION RULES - CPA

- 2.5.1 A candidate may sit for a minimum of one and a maximum of all the subjects at any Level at any one sitting.
- 2.5.2 A candidate must complete a lower level of the syllabus before proceeding on to the next level.
- 2.5.3 An exception to Rule 2.5.2 is where a candidate has two subjects at either Level One or Level Two. In such a case, the candidate may sit for those subjects with some other subjects at the next level.
- 2.5.4 No candidate will be allowed to combine the following subjects with those of a Level above in an examinations' diet:

	Level One	Level Two	Level 3
1.	Financial Accounting-P1	Financial Reporting-P8	Advanced Financial Reporting-P13
2.	Taxation-P6	Advanced Taxation-P9	-
3.	Cost & Management Accounting-P7	Management Decision & Control-P11	-
4.	-	Financial Management-P10	Advanced Financial Management-P16
5.	-	Auditing & Professional Ethics and Values-P12	Auditing & Other Assurance Services-P17

- 2.5.5 A candidate must complete Level Three to be eligible to register for Level Four.

## 3.0 ACCOUNTING TECHNICIANS DIPLOMA (ATD)

### 3.1 ACCOUNTING TECHNICIANS

These are trained staff who support professional accountants and/or administrative staff, in the accounting, finance, auditing, taxation and management functions.

### 3.2 PURPOSE OF THE COURSE

To produce competent accounting staff with comprehensive and a wide range of technical knowledge, skills and attitudes which will enable them to work in any sector of the economy.

### 3.3 ENTRY REQUIREMENTS

To register as an ATD student, one must have at least one of the following qualifications:

1. A-Level Certificate with at least one principle pass or the equivalent.
2. UNEB/UBTEB Group Certificate for Business Education of at least stage two.
3. Mature age Entry certificate obtained from a recognised university or institution.
4. Other certificates as may be approved by PAEB.

### 3.4 ATD EXAMINATIONS SYLLABUS STRUCTURE

<b>LEVEL III</b>		Financial Accounting Paper 10	Principles of Taxation Paper 11	Entrepreneurship Paper 12	Principles of Auditing Paper 13
<b>LEVEL II</b>		Introduction to Management Accounting Paper 6	Law of Business Associations Paper 7	Information Systems Paper 8	Business Management Paper 9
<b>LEVEL I</b>	Business Accounting Paper 1	Business Communication Paper 2	Business Mathematics & Statistics Paper 3	Principles of Law Paper 4	Economics Paper 5

### 3.5 PROGRESSION RULES - ATD

- 3.5.1 A candidate may attempt a minimum of one subject and a maximum of five subjects at Level 1; four subjects at Level 2 and four subjects at Level 3 at any one sitting.
- 3.5.2 A candidate must complete one level of the syllabus before proceeding to the next. An exception to this rule is when the candidate has only one subject to complete a level. In this case, the candidate can combine it with some subjects from the next level.
- 3.5.3 No candidate will be allowed to combine the following subjects at any one sitting:

	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
1.	Business Accounting-P1	Introduction to Management Accounting-P6	Financial Accounting-P10
2.	Principles of Law-P2	Law of Business Associations-P7	-

3.5.4 A candidate will be credited with each subject passed.

**Note:** The Institute reserves the right to vary or amend the progression rules and examinations regulations.

#### 4.0 REGISTRATION FOR STUDENTSHIP

Registration of students is continuous throughout the year. Applications must be made on the appropriate forms issued by the Institute accompanied with the prescribed fees and the required documents.

**Note:**

1. The Institute reserves the right not to register and/or de-register any student who in its opinion is not a fit and proper person for the accountancy profession in Uganda.
2. It is advisable for any person who wishes to sit for the course in any examination diet to register for studentship at least 2 months before the intended examinations diet.

#### 5.0 EXAMINATIONS

5.1 The examinations are held three times a year for CPA i.e. June, August and November/December and twice a year i.e. June and November/December for ATD and CTA.

5.2 Registration for examinations must be done online on the Institute's website. Exceptions may seek guidance from the Institute.

5.3 Examinations entry must be preceded by payment of the prescribed examinations fees using the ICPAU ID in the bank.

5.4 The closing dates for the receipt of the examinations entries are as follows:

	<b>Diet</b>	<b>Normal Registration</b>	<b>Late Registration</b>
1.	June	31 March	15 April
2.	August	31 July	Not applicable
3.	November	30 September	15 October

5.5 Withdrawal of examinations entries will not be accepted after 15 April, 31 July and 15 October for the June, August and November/December examinations respectively. Monies paid for examinations purposes can only be used for subsequent examinations diets or for settling any outstanding dues.

5.6 Examination Centres: Examinations are conducted in the following examination centres; Arua, Fort Portal, Gulu, Kampala, Mbale, Mbarara, and Nkozi.



**Note:** The Nkozi centre is restricted to Uganda Martyrs University students only.

### 5.7 2017 Examinations Dates

	Diet	Dates	Centre
1.	June	29 May - 5 June 2017	All
2.	August	21-26 August 2017	Kampala only
3.	November	27 November – 2 December 2017	All

### 5.8 Pass Mark

The pass mark for each subject is 50%. The candidates will have the actual marks, alongside pass or fail, shown on their results slips.

## 6.0 FEES AND OTHER CHARGES

### 6.1 REGISTRATION, ANNUAL RENEWAL AND ANNUAL NCHE FEES

	Item	CPA	ATD
		Shs	Shs
1.	Registration fees	120,000	100,000
2.	Annual renewal	90,000	90,000
3.	National Council for Higher Education (NCHE)	20,000	20,000

**Note:**

- The NCHE fees are payable directly into NCHE bank account on bank slips available in Stanbic Bank, Centenary Bank and EcoBank branches nationwide.
- Students must notify ICPAU about the payment of NCHE fees through their accounts on the Institute's website.

### 6.2 EXAMINATIONS FEES

The applicable examinations fees, per subject, at each level are as follows:

Level	CPA (per subject)		ATD (per subject)	
	Normal	Late	Normal	Late
	Shs	Shs	Shs	Shs
1	80,000	120,000	70,000	105,000
2	90,000	135,000	75,000	112,500
3	95,000	142,000	80,000	120,000
4	300,000	450,000	-	-

## 7.0 APPEALS FOR REMARKING

- 7.1 Candidates who are dissatisfied with their marks may apply for remarking within 14 days from the date of release of examinations results by completing an appeal form for remarking (available on [www.icpau.co.ug](http://www.icpau.co.ug)) and paying the prescribed fees.
- 7.2 Students are advised not to make the appeal decision in a rush and to note that no extraneous circumstances will be considered during the remarking.
- 7.3 The remarking will take place within three weeks from the closure of the appeal period. No extensions will be granted.
- 7.4 A refund of the remarking fee, less an administrative charge of 20%, shall be made if, after the remarking, the candidate's results for a particular paper change from FAIL to PASS. Otherwise, no refund will be made.
- 7.5 The remarking fees, per subject, are as follows:

Level	CPA Shs	ATD Shs
1	320,000	320,000
2	360,000	320,000
3	380,000	320,000
4	1,200,000	-

## 8.0 COURSE TIME LIMITS

- 8.1 The CPA course must be completed within 10 years and maximum of 6 years for the ATD course, from the date of registration.
- 8.2 A student will be discontinued when the completion period expires. A student discontinued for this reason, for CPA course, may apply for re-registration as a new student.

## 9.0 MAINTAINING STUDENTSHIP

- 9.1 Annual renewal fees for studentship are due on 1 January of each year and should be paid not later than 31 March of each year.
- 9.2 Studentship will lapse if the annual renewal fees remain unpaid after 31 March of the year.
- 9.3 Students with outstanding dues (e.g. annual renewal and exemptions fees) will not be allowed to register for examinations.

- 9.4 A student whose studentship lapses due to non-payment of annual dues may, on application, renew their studentship by paying the appropriate penalty and the outstanding dues, as determined by the Institute. The student will, thereafter, be re-activated.
- 9.5 A student who is not on the students' roll will not be permitted to sit for examinations.
- 9.6 The lapsed time of studentship will not affect the course completion time limits i.e. no extension of completion dates will be allowed due to studentship lapses.
- 9.7 A student may be discontinued for professional misconduct.

## **10.0 METHODS OF STUDY**

There are four distinct methods of study:

- (a) Full-time study at a training institution.
- (b) Part-time study (i.e. evening or week-end classes) at a training Institution.
- (c) Private study.
- (d) Correspondence by a training institution.

It is up to the student to choose the appropriate method of study. However, students are encouraged to make sufficient preparations for examinations.

## **11.0 TRAINING INSTITUTIONS**

- 11.1 ICPAU is not engaged in the provision of tuition. This function is carried out by various training institutions.
- 11.2 The approved training institutions for ICPAU courses as at 1 January 2017 are:
- a) Management Accountancy and Training Company Ltd (MAT).
  - b) **Multitech Business School (MBS).**
  - c) Uganda Management Institute (UMI).
  - d) Global Professional Solutions (GPS).
  - e) Uganda Martyrs University (UMU).
  - f) Makerere Business Training Centre (MBTC) for ATD and CPA Level 1 only.
  - g) Meritorious Business Technical College.
  - h) Uganda Christian University (UCU).
  - i) Gulu University.
  - j) Makerere University.

### **For further information, please contact:**

The Secretary, ICPAU, Plot 42 Bukoto Street, Kololo, P.O. Box 12464, Kampala, Tel: 0414 - 540125, 0393 - 262333 / 265590, 0701-540125, Email: students@icpau.co.ug, Website: www.icpau.co.ug



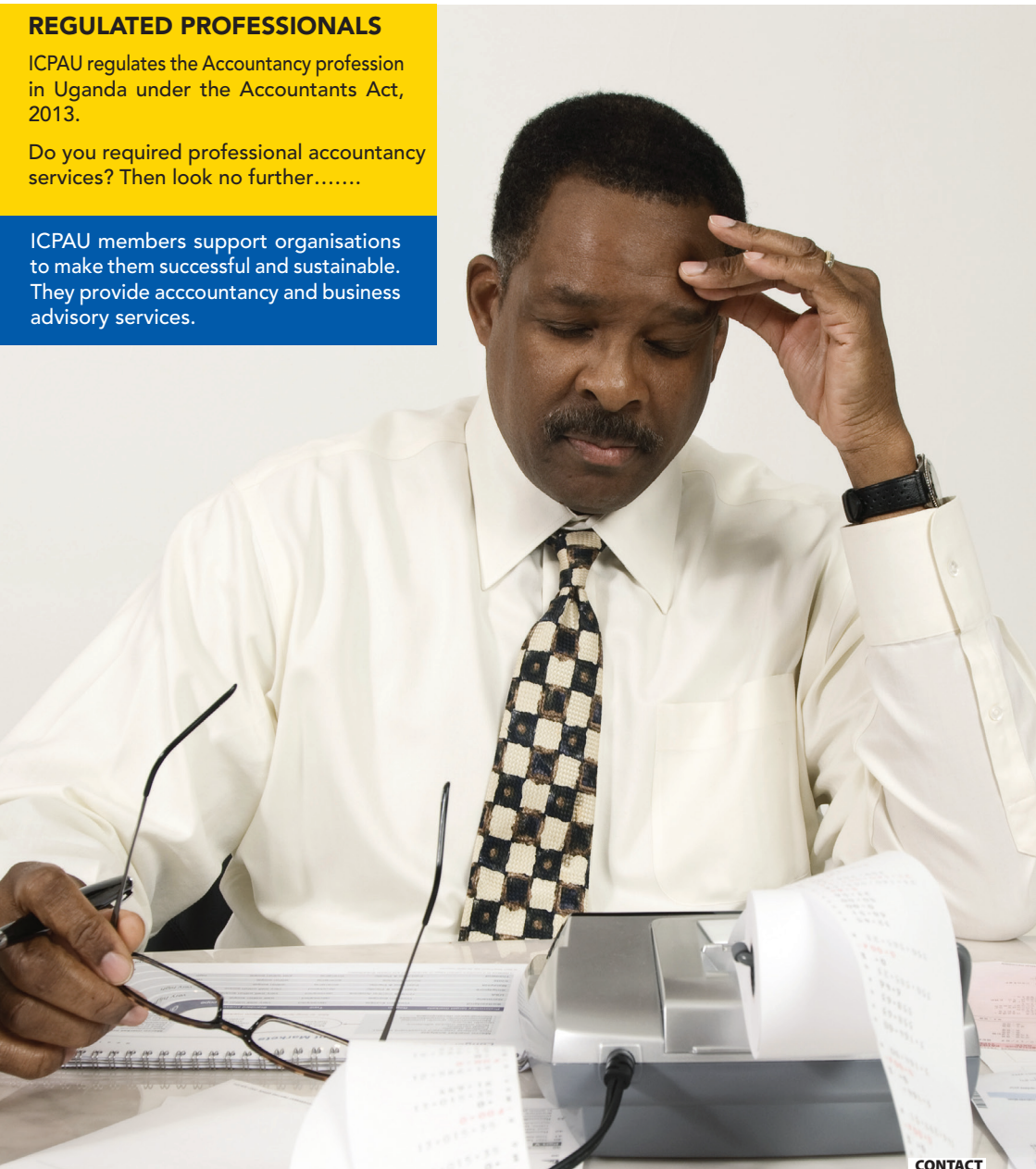
## INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

### REGULATED PROFESSIONALS

ICPAU regulates the Accountancy profession in Uganda under the Accountants Act, 2013.

Do you require professional accountancy services? Then look no further.....

ICPAU members support organisations to make them successful and sustainable. They provide accountancy and business advisory services.



*Promoting Professionalism in Accountancy*

**CONTACT**  
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