



**INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA**



**2020**

**CPA, CTA & ATD  
STUDENTS BROCHURE**

## **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 for Educational Assessment in Africa (AEAA).

### **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 in public interest.

### **1.4 CORE VALUES**

- Professional excellence
- Accountability
- Integrity
- Innovation

### **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(U) COURSE**

The CPA (U) 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 and management accountants, finance managers, auditors, tax and financial consultants, chief operating officers, chief executive 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**

- a. An Accounting Technicians Certificate/Diploma from a recognised professional accountancy body such as ICPAU, KASNEB, NBAA, iCPAR, etc.
- b. A diploma pursued in a period of at least two years from a recognised university or Institution of Higher Learning.
- c. A professional certificate offered by another body such as 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:**

1. Minimum entry requirements are a combination of "O" and "A" level
2. In case you possess any of the above qualifications, you will not be affected by the minimum entry requirements.
3. If one has a qualification above A-Level, the requirements for O-level and A-Level are waived.

**2.2.4 Foreign Accountancy Qualifications (FAQs)**

Holders of FAQs must sit for Business Law – Paper 4, Advanced Taxation - Paper 9 and Public Sector Accounting & Reporting-Paper 14 as a minimum. Some may be exempted from sitting for Business Law - Paper 3 if they covered it during their first degree pursued in Uganda. One may also be required to sit for Auditing & Other Assurance Services if it was not covered in their FAQ study. FAQs refer to all accountancy qualifications obtained outside East African Community. Examples include CIMA, CA, ACCA etc

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

## Exempted papers

1. 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. Exemptions are paid for and the cost is the same as examination fee.

## 2.5 PROGRESSION RULES FOR CPA (U)

- 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 will be credited with each subject passed
- 2.5.6 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 individuals who support professional accountants and/or administrative staff, in the accounting, finance, auditing, taxation and management functions.

### 3.2 PURPOSE OF ATD COURSE

To produce competent individuals with comprehensive and a wide range of technical accounting 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:

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

### 3.4 ATD EXAMINATIONS SYLLABUS STRUCTURE

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

### 3.5 PROGRESSION RULES FOR ATD

- 3.5.1 A candidate may attempt a minimum of one subject and a maximum of five subjects at Level; 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 with those of level above at any one sitting:

	Level 1	Level 2	Level 3
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 online: <https://www.icpau.co.ug>Students > Apply Online> Or [https://icpauportal.com/index.php/online/online\\_application](https://icpauportal.com/index.php/online/online_application). Read carefully the guidelines for completing the application form and payment.

**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. May/June, August and November/December and twice a year i.e. May/June and November/December for ATD and CTA.
- 5.2 Registration for examinations must be done online through the Institute's website. Exceptions will seek guidance from the Institute.
- 5.3 Examinations entry must be preceded by payment of the prescribed examinations fees using the students ICPAU ID in the bank or mobile money payment. (see payment process 6.3.1)
- 5.4 The important examinations dates for the year 2020 are as follows:

	Diet	Normal Registration	Late Registration	Examinations Dates	Centres
1.	June	1 January -31 March 2020	1-15 April 2020	25-29 May 2020	All
2.	August	1- 31 July 2020	1-5 August 2020	24-28 August 2020	Kampala
3.	November	1 August - 30 September 2020	15 October 2020	23-27 November 2020	All



- 5.5 Late registration for examinations applies to **ONLY** those students who are registered before end of normal registration date.
- 5.6 Withdrawal of examinations entries is done online and the system will not accept any withdrawal after 15 April, 31 July and 15 October for the may, 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.
- 5.7 **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.
- 5.8 **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 NCHE FEES

	Item	CPA	ATD
		Shs	Shs
1.	Registration fees	130,000	110,000
2.	Annual renewal	100,000	100,000
3.	National Council for Higher Education (NCHE)	20,000	20,000

**Note:**

1. The NCHE fees are payable directly to NCHE through their website <https://www.schoolpay.co.ug/payncche/default/select-institution>
2. The student must notify ICPAU about the payment of NCHE fees through their studentship accounts on the Institute's website.

## 6.2 EXAMINATIONS FEES

The applicable examinations fees for the year 2020, per subject, at each level are as follows:

Level	CPA (per subject)		CTA (per subject)		ATD (per subject)	
	Normal	Late	Normal	Late	Normal	Late
	Shs	Shs	Shs	Shs	Shs	Shs
1	85,000	127,500	155,000	232,500	75,000	112,500
2	95,000	142,500	205,000	307,500	80,000	120,000
3	100,000	150,000	255,000	382,500	85,000	127,500
4	305,000	457,500	-	-	-	-

## 6.3 BANK INFORMATION:

**Account name:** Institute of Certified Public Accountants of Uganda

Bank	Branch	Account Number
Centenary Bank	Mapeera	2915600025
Stanbic Bank Uganda Ltd	Forest Mall	9030005648709

### 6.3.1 Payment Process

1. Complete the online application process ([https://icpauportal.com/index.php/online/online\\_application](https://icpauportal.com/index.php/online/online_application)).
2. You will download a form that contains an application number
3. Use one of the following options below to make payment;
  - **Banks:** Visit Centenary or Stanbic bank and present your ICPAU number to the teller, inform them that you are making an ICPAU payment
  - **Airtel Money:** Dial \*185# > School Fees > School Pay > Pay Fees > Enter your ICPAU number > [Amount] > [PIN]
  - **MTN Mobile Money:** Dial \*165# > Payments > School Fees > School Pay > Pay Fees > Enter your ICPAU number > [Amount] > [PIN]
  - **VISA or Mastercard:** visit [https://icpauportal.com/index.php/online/card\\_payments](https://icpauportal.com/index.php/online/card_payments) > Enter your ICPAU number > Enter Amount > Enter card details > Click "Next"

## 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 for the year 2020, per subject, are as follows:

Level	CPA	ATD
	Shs	Shs
1	340,000	300,000
2	380,000	320,000
3	400,000	340,000
4	1,220,000	-

## 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) 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 (reading on your own with the help of ICPAU study material.
- 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 preparation for examinations.

## 11.0 TUITION PROVIDERS

ICPAU is not engaged in the provision of tuition. This function is carried out by various tuition providers.

The recognised tuition providers for ICPAU courses can be found on ICPAU website or the link below:

<https://www.icpau.co.ug/students-resouces/approved-training-institutions>

For further information, please contact

**The Secretary, Institute of Certified Public Accountants of Uganda**



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