



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**



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 Education and Research Committee, 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 practising accountants in Uganda.

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
- Innovation
- Integrity
- Accountability

1.5 International Affiliations

The Institute is a member of the International Federation of Accountants (IFAC), the Pan African Federation of Accountants (PAFA) and the Association of Education Assessment in Africa (AEAA).

1.6 The Public Accountants Examinations Board (PAEB)

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

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 any **ONE** of the following qualifications:

2.2.1 Degree:

A degree from a recognised university. If the degree is obtained from outside Uganda, it must be accredited by the respective government and the National Council for Higher Education (NCHE) may have to validate it.

2.2.2 Certificates/Diplomas

- a. An Accounting Technicians Certificate/Diploma from a recognised professional accountancy body such as ICPAU, Kasneb, the National Board of Accountants and

Auditors (NBAA), the Institute of Certified Public Accountants of Rwanda (ICPAR), etc.

- b. A diploma pursued in a period of at least two years from a recognised university or institution of higher learning. If the qualification is obtained from outside Uganda, it must be accredited by the respective government and NCHE may have to validate it.
- c. A professional course certificate offered by another examining body such as Kasneb, NBAA, the Chartered Institute of Procurement & Supply (CIPS), the Chartered Institute of Management Accountants (CIMA), etc.

2.2.3 A-Level

Uganda Advanced Certificate of Education (UACE) with at least two principal passes or the equivalent plus a Uganda Certificate of Education (UCE) with at least 5 credits, including English Language and Mathematics or the equivalent.

2.2.4 Foreign Accountancy Qualifications (FAQs)

FAQs refer to all professional accountancy qualifications obtained from Professional Accountancy Organisations outside East African Community. Examples include CIMA, Chartered Accountant (CA), Association of Chartered Certified Accountants (ACCA), etc. Holders of FAQs may be required to sit for all or some of the following: **Business & Company Law – Paper 5, Advanced Taxation - Paper 17** and **Public Financial Management -Paper 13**. Exemption in **Business & Company Law - Paper 5** may be granted if it was covered during the first degree pursued in Uganda. One may also be required to sit for **Audit Practice & Assurance – Paper 16** if it was not covered in their FAQ study.

2.3 CPA (U) EXAMINATIONS SYLLABUS STRUCTURE

LEVEL IV: Test of Professional Expertise	Integration of Knowledge Paper 18					
LEVEL III: Test of Professional Skills	Advanced Financial Reporting Paper 12	Public Financial Management Paper 13	Strategy, Governance & Leadership Paper 14	Advanced Financial Management Paper 15	Audit Practice & Assurance Paper 16	Advanced Taxation Paper 17
LEVEL II: Test of Technical Skills	Financial Reporting Paper 7	Financial Management Paper 8	Auditing, Ethics & Assurance Paper 9	Management Decisions & Control Paper 10	Taxation Paper 11	
LEVEL I: Test of Competence	Financial Accounting Paper 1	Economics & Entrepreneurship Paper 2	Quantitative Techniques Paper 3	Management & Information Systems Paper 4	Business & Company Law Paper 5	Cost & Management Accounting Paper 6

Level	Competence	Description
1	Test of Competence (TC)	Assesses ability to align accounting and business knowledge and skills to real-worlds situations
2	Test of Technical Skills (TTS)	Assesses ability to apply, comprehend and analyse technical knowledge and ethics in real world situations
3	Test of Professional Skills (TPS)	Assesses ability to apply, synthesise and evaluate technical knowledge, professional skills and values, strategy and leadership in real-world situations
4	Test of Professional Expertise (TPE)	Assesses provisions of advisory services to clients in real-world situations

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.

Exempted papers

1. The exemptions are granted by the Institute on the assessment of detailed syllabuses of business-related courses and past examination papers submitted to ICPAU by the awarding institution.
2. Exemptions are paid for and the cost is the same as the examination fee.
3. Holders of FAQs will be required to pay a consolidated amount of **Ushs. 650,000** for exemptions.

THE CURRENT SCHEDULE OF EXEMPTIONS IS AS FOLLOWS:

	Institution/ Examining Body	Qualification	Papers							
			1	2	3	4	5	6	8	11
1	Africa Renewal University	BBA, BSAF								
2	Bishop Stuart University	BBA, BSAF								
3	Bugema University	BBA (Acct)								
4	Busitema University	BBA (Acct)								
5	Cavendish University	BBA/ BPSM								
		BBF								
6	Gulu University	BBA								
7	ICPAU	ATD								
8	Islamic University in Uganda	BBS								
9	Kabale University	BBA								
10	Kampala International University	BBA								
11	Kyambogo University	BSAF, BMS								
		BBS								
12	Lira University	BBA, BSAF, B.Com								
13	Livingstone University	BBA								
14	Makerere University	BBA, B.Com, BSc (Acct)								
15	Mbarara University of Science & Technology	BBA (Acct)								
		BSAF								
16	Metropolitan International University	BSAF								
		BBA								
17	Mountains of the Moon University	BBMT (Acct)								
18	Mutesa I Royal University	BBA								
19	Ndejje University	BBA, B.Com, BSAF								

Institution/ Examining Body			Qualification		Papers						
			1	2	3	4	5	6	8	11	
20	Nkumba University	BBA (Acct)									
21	Team University	BSAF									
22	Uganda Christian University	BBA									
		BSAF									
23	Uganda Institute of Banking	CIB									
24	Uganda Martyrs University	BBAM									
		BSAF									
25	Uganda Technology & Management University	BBA, BSAF									
26	University of Kisubi	BBA, BSAF									
27	University of St. Joseph	BSAF									
		BBA									
28	YMCA Comprehensive Institute	BBA									

NOTE: The shaded cells represent exempted Papers.

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 to the next level.
- 2.5.3 An exception to Rule 2.5.2 is where a candidate has two subjects at either Level I or Level II. In such a case, the candidate may sit for those subjects with some other subjects at the next level.
- 2.5.4 The following subjects will not be taken together at any one examinations diet.

S/N	Level I	Level II	Level III
1.	Financial Accounting-P1	Financial Reporting-P7	Advanced Financial Reporting-P12
2.		Taxation-P11	Advanced Taxation-P17
3.	Quantitative Techniques-P3	Management Decision & Control-P10	
4.	Cost & Management Accounting – P6		
5.		Financial Management-P8	Advanced Financial Management-P15
6.		Auditing, Ethics & Assurance-P9	Audit Practice & Assurance-P16

- 2.5.5 A candidate will be credited with each subject passed.
- 2.5.7 A candidate must complete Level III to be eligible to register for Level IV.

Note: The following papers may not be taken together at any one examination diet because they are always timetabled together:

S/N	Level I	Level II	Level III
1.	Management & Information Systems P4	Financial Reporting-P7 Financial Management-P8	

3.0 CERTIFIED TAX ADVISOR (CTA) COURSE

3.1 PURPOSE OF THE CTA COURSE

To produce competent tax advisors or experts who will contribute to the economic development of the country.

3.2 OBJECTIVES OF THE CTA COURSE

To equip learners with:

- An in-depth knowledge and understanding of the concepts and principles of taxation.
- The ability to solve practical problems which draw on the interaction of different taxes as well as case law.
- The ability to embrace professional ethics and efficiency in tax administration and practice.
- The ability to promote and coordinate research for the advancement of taxation in Uganda.

3.3 ENTRY REQUIREMENTS

To register as a CTA student, one must have **ONE** of the following qualifications:

- A professional accountancy qualification
- A degree from a recognised institution of higher learning

3.4 CTA EXAMINATIONS SYLLABUS STRUCTURE

LEVEL III				Tax Practice Paper 11		
LEVEL II	Business Accounting 2 Paper 5	Indirect Taxes Paper 6	Customs Paper 7	Income Tax Paper 8	Tax Compliance & Ethics Paper 9	International Tax Paper 10
LEVEL I	Business Accounting 1 Paper 1	Business Law Paper 2	Principles of Taxation Paper 3		Managerial Economics & Public Finance Paper 4	

4.0 ACCOUNTING TECHNICIANS DIPLOMA (ATD)

4.1 ACCOUNTING TECHNICIANS

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

4.2 PURPOSE OF THE COURSE

The course is designed to produce competent accounting staff with a wide range of technical knowledge, skills and attitudes to enable them to work in any sector of the economy.

4.3 ENTRY REQUIREMENTS

To register as an ATD student, one must have any **one** of the following qualifications:

- 4.3.1 A Uganda Advanced Certificate of Education (UACE) with at least one principal pass or the equivalent.
- 4.3.2 Uganda National Examinations Board (UNEb) or Uganda Business and Technical Examinations Board (UBTEB) Group Certificate for Business Education of at least Stage II.
- 4.3.3 Mature age Entry Certificate obtained from a recognised university or institution of higher learning.
- 4.3.4 Any other certificate(s) as may be approved by PAEB.

4.4 ATD EXAMINATIONS SYLLABUS STRUCTURE

LEVEL III	Financial Accounting Paper 9	Principles of Taxation Paper 10	Principles of Finance Paper 11	Principles of Auditing Paper 12
LEVEL II	Principles of Cost & Management Accounting Paper 5	Economics & Entrepreneurship Paper 6	Information & Communications Technology Paper 7	Business Management Paper 8
LEVEL I	Principles of Accounting Paper 1	Business Communication Paper 2	Principles of Business & Company Law Paper 3	Business Mathematics & Statistics Paper 4

4.5 PROGRESSION RULES FOR ATD

- 4.5.1 A candidate may attempt a minimum of one subject and a maximum of four subjects at each Level at any one sitting.
- 4.5.2 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.
- 4.5.3 No candidate will be allowed to combine the following subjects with those of a level above at any one sitting:
- 4.5.4 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.

5.0 REGISTRATION FOR STUDENTSHIP

- 5.1 Registration of students is continuous throughout the year.
- 5.2 Applications must be made online on the ICPAU portal: www.icpau.co.ug. Please follow the link: https://icpauportal.com/index.php/online/online_application/index/student for registration and any other necessary information.
- 5.3 Students are advised to read carefully the guidelines for completing the application form and payment.

Note:

1. ICPAU reserves the right not to register and/or de-register any student who, in their opinion, is not a fit and proper person for the accountancy profession in Uganda. The Institute has a zero-tolerance policy towards falsification of documents.
2. It is advisable for any applicant who wishes to sit examinations for any diet to register for studentship at least 2 months before the immediate examinations diet.

6.0 EXAMINATIONS

- 6.1 The **CPA** examinations will be held three times in 2023, i.e **May, August** and **November** while **ATD & CTA** will have two diets: **May** and **November**.
- 6.2 Registration for examinations must be done online through the Institute's website.
- 6.3 Examinations entry must be preceded by payment of the prescribed examinations fees using the ICPAU ID.
- 6.4 Payments shall be made in the bank or via mobile money. (See *payment process 7.5*)
- 6.5 The important examination dates for 2023 are as follows:

S/N	DIET	COURSE	REGISTRATION DEADLINE		EXAMINATION DATES	CENTRES
			Normal	Late		
1.	MAY	ATD, CPA, CTA	1 Jan - 31 Mar 2023	1 - 15 April 2023	29 May - 2 June 2023	All
2.	AUGUST	CPA	1 May - 31 Jul 2023	N/A	21 - 25 August 2023	Kampala
3.	NOVEMBER	ATD, CPA, CTA	1 August - 30 Sept 2023	1 - 15 Oct 2023	27 Nov - 1 Dec 2023	All

- 6.6 Withdrawal of examinations entries is done online during the registration period. Therefore, no withdrawal will be permitted after the registration deadline. Monies paid for examinations purposes can only be used for subsequent examinations diets or for settling any outstanding dues.
- 6.7 Examination Centres: **Arua, Fort Portal, Gulu, Kampala, Mbale, Mbarara, and Nkozi**.

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

6.8 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.

7.0 FEES AND OTHER CHARGES

7.1 REGISTRATION, ANNUAL RENEWAL AND NCHE

S/N	Item	CPA	ATD	CTA
		Ushs	Ushs	Ushs
1.	Registration	150,000	130,000	180,000
2.	Annual Renewal	120,000	120,000	130,000
3.	NCHE	20,000	20,000	20,000

Note:

1. The NCHE fees are payable through the Uganda Revenue Authority (URA) portal: www.ura.go.ug. See full procedure on www.icpau.co.ug
2. The student must notify ICPAU about the payment of NCHE fees through their studentship account on the Institute's website.

7.2 EXAMINATION FEES

Level	CPA		ATD		CTA	
	Ushs		Ushs		Ushs	
	Normal Registration	Late Registration	Normal Registration	Late Registration	Normal Registration	Late Registration
I (per paper)	105,000	157,500	100,000	150,000	185,000	277,500
II (per paper)	115,000	172,500	105,000	157,500	235,000	352,500
III (per paper)	120,000	180,000	110,000	165,000	285,000	427,500
IV (whole level)	325,000	487,500				

7.3 OTHER FEES

S/N	Item	Cost (Ushs)
1.	Identity Card replacement	50,000
2.	Reprint of duplicate results slip	10,000
3.	Reprint of original results slip	30,000
4.	Reprint of certificate	35,000

7.4 BANK INFORMATION: Account Name: Institute of Certified Public Accountants of Uganda

Bank	Branch	Account Number
Centenary Bank	Mapeera	3100009548
Stanbic Bank Uganda Ltd	Forest Mall	9030005648709

7.5 Payment Process

- 7.5.1 Complete the online application process (https://icpauportal.com/index.php/online/online_application)
- 7.5.2 Download a form that contains an application number
- 7.5.3 Make payment through either of the following options:
 - a. Banks:** Visit Centenary or Stanbic bank and present your ICPAU ID number to the teller. Inform them that you are making an ICPAU payment.
 - b. Airtel Money:** Dial *185# > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number > [Amount] > [PIN]
 - c. MTN Mobile Money:** Dial *165# > Payments > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number > [Amount] > [PIN]
 - d. VISA or Mastercard:** Visit https://icpauportal.com/index.php/online/card_payments > Enter your ICPAU ID number > Enter Amount > Enter card details > Click "Next"

8.0 APPEALS FOR REMARKING

- 8.1 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) and paying the prescribed fees.
- 8.2 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.
- 8.3 The remarking will take place within three weeks from the closure of the appeal period. No extensions will be granted.
- 8.4 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.
- 8.5 The remarking fees for 2023 are as follows:

Level	CPA	ATD
	Ushs	Ushs
I (per paper)	420,000	400,000
II (per paper)	460,000	420,000
III (per paper)	480,000	440,000
IV	1,300,000	

9.0 COURSE TIME LIMITS

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

10.0 MAINTAINING STUDENTSHIP

- 10.1 Annual renewal fees for studentship are due on 1 January of each year and should be paid no later than 31 March of each year.
- 10.2 Studentship will lapse if the annual renewal fees remain unpaid after 31 March of the year.
- 10.3 Students with outstanding dues (e.g. annual renewal and exemptions fees) will not be allowed to register for examinations.
- 10.4 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.
- 10.5 A student who is not on the students' roll will not be permitted to sit for examinations.
- 10.6 The lapsed time of studentship will not affect the course completion time limits, that is, no extension of completion dates will be allowed due to studentship lapses.
- 10.7 A student may be discontinued for professional misconduct.

11.0 METHODS OF STUDY

There are four distinct methods of study:

- 11.1 A full-time study at an ICPAU recognised training institution.

- 11.2 Part-time study (i.e. evening or weekend classes) at an ICPAU recognised training institution.
- 11.3 Private study (reading on your own with the help of ICPAU study material).
- 11.4 Correspondence by an ICPAU recognised training institution. The choice of study method is at the student's discretion. However, students are encouraged to make sufficient preparation for examinations.

12.0 TUITION PROVIDERS

ICPAU is not engaged in the provision of tuition. This function is carried out by various recognised tuition providers. The recognised tuition providers can be accessed via the ICPAU website: <https://www.icpau.co.uk/students-resources/approved-training-institutions>

13.0 PROCEDURES FOR ICPAU ONLINE EXAMINATIONS REGISTRATION

13.1 Accessing your ICPAU Student's Account/Portal

- 13.1.1 Access the ICPAU website: <http://www.icpau.co.uk>
- 13.1.2 Click on 'Member/Student Login' on the home page. This will direct you to a login page whose address is <https://icpauportal.com/index.php/login>
- 13.1.3 Type your username (**ICPAU ID Number**); then your password which will be issued upon registration. If this is your first time to log in, then your password is the issued one. If you logged in with the issued password - you will be prompted to change your password
- 13.1.4 To change your password, you will be required to enter the old password (**issued upon registration**), and then the new password which should be the same for both "**New Password**" and "**Retype New Password**" fields.
- 13.1.5 You can always change your password by clicking on "**Change Password**" under the menu that is indicated by your name.

13.2 Registering for Examinations

- 13.2.1 After you have successfully logged in, click on "**Exams/Exemptions**" under the "Registration" menu. You will be availed the "**Register**" link if the registration period has commenced.
- 13.2.2 Click on the "**Register**" link and follow the prompts.
- 13.2.3 If you have applied for exemptions, the title of the papers reflected should indicate that they are exemptions. If you have paid for them, check the box beside each paper to accept them or else select "**proceed to registration**" if you are paying for the exemptions at a later date.
- 13.2.3 If you have applied for exemptions, the title of the papers reflected should indicate that they are exemptions. If you have paid for them, check the box beside each paper to accept them or else select "**proceed to registration**" if you are paying for the exemptions at a later date.
- 13.2.4 If you have successfully registered for at least one paper, you will notice the appearance of the paper(s) in your financial statement, indicated as provisional. Your financial statement is accessible from the menu "**Financial Statement**".

Take Note:

1. To register for exams you should have paid a NCHE annual fee of Ushs 20,000 for that year, and registered your payment under the “NCHE” link accessible from the “Registration” menu of your ICPAU Students account/portal.
2. The online exams registration service caters for: examinations registration, change of examination papers, withdrawal from sitting for examinations and change of exam venue. The changes can always be made prior to the late registration deadline.
3. Ensure that your primary addresses (telephone, postal and e-mail addresses) flagged with the symbol P are correct. You can update your address by clicking on ‘My Profile’ through the menu item labelled with your name. Communication to you is through your **FULL CONTACTS** (primary addresses).
4. At the end of the examinations registration deadline, you should be able to access your Examinations Permit from your ICPAU Students Account/Portal through “Exams / Exemptions” under the “Registration” Menu. <https://icpauportal.com/online/exams>

14.0 STUDENTS WITH SPECIAL NEEDS

- 14.1 ICPAU provides some assistance for students who require special support in order to write their exams.
- 14.2 A student who requires special support during the examinations period should contact the Director-Education via education@icpau.co.ug at least two months before the examination period.
- 14.3 The student may be required to present a doctor’s assessment for this purpose.

15.0 PRACTICAL EXPERIENCE TRAINING (PET)

- 15.1 According to the Accountants Act, 2013, a person is eligible for full membership of the Institute if he or she passes the qualifying examinations and completes the practical training prescribed by the Council.
- 15.2 Accordingly, it is a requirement for applicants for full membership to submit PET logbooks.
- 15.3 Students are advised to begin documenting their practical experience as soon as they begin the course.
- 15.4 To enrol for PET visit the Practical Experience Training section on your ICPAU students’ portal.

16.0 IDENTITY CARD REPLACEMENT

If you lose your ID and you need a replacement, please follow the following steps

- 16.1 Write to the Institute via students@icpau.co.ug informing the team of the loss of your ID and the desire to have it replaced. You may attach a portrait (passport-type) if you would like to update your photograph.
- 16.2 Deposit Ushs 50,000 onto your ICPAU student account using the payment process in 7.5 above.
- 16.3 You will be contacted to collect the ID after it has been printed.