



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**

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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



A globally recognised promoter of accountants for sustainable economies

1.3 Mission



To develop and regulate accountants for professional excellence and sustainable impact

1.4 Core Values



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).

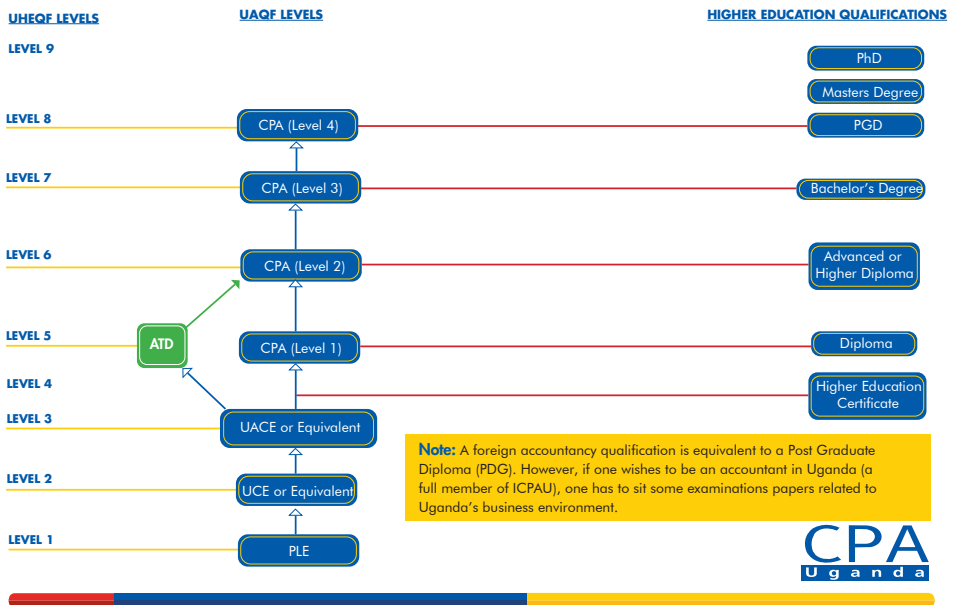
1.6 The Public Accountants Examinations Board (PAEB)

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 UGANDA ACCOUNTANCY QUALIFICATIONS FRAMEWORK

The National Council for Higher Education (NCHE) put in place the Uganda Higher Education Qualifications Framework which is a normative instrument designed to show how different higher educational qualifications relate to each other. Pursuant to Section 4 of the Accountants Act, 2013 which spells out the mandate, ICPAU has come up with the Uganda Accountancy Qualifications Framework to show how the accountancy education and qualifications relate.

Uganda Accountancy Qualifications Framework Levels



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

3.1 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, and Chief Executive Officers, among others.

3.2 ENTRY REQUIREMENTS:

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

3.2.1 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 NCHE may have to validate it.

3.2.2 Certificate/Diploma

- 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), and the Uganda Business and Technical Examinations Board (UBTEB), etc.
- b. A diploma pursued within 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 the 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.

3.2.3 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.

NOTE

1. Minimum entry requirements are a combination of O and A levels.
2. If one has a qualification above A-Level, the requirements for O-level and A-Level are waived.

3.2.4 Foreign Accountancy Qualifications (FAQs)

FAQs refer to professional accountancy qualifications obtained from Professional Accountancy Organisations outside the East African Community. Examples include *CIMA*, *Chartered Accountant (CA)*, *Association of Chartered Certified Accountants (ACCA)*, etc. A person who holds an FAQ may be required to sit for all or some of the following subjects: *Business & Company Law – Paper 5*, *Public Financial Management - Paper 13*, *Audit Practice & Assurance - Paper 16*, and *Advanced Taxation - Paper 17*. Exemption in *Business & Company Law - Paper 5* may be granted if it was covered during the first degree pursued in Uganda.

3.3 THE 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 Decision & 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

COMPETENCES

Level	Competence	Description
1	Test of Competence (TC)	Assesses ability to align accounting and business knowledge and skills to real-world 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 provision of advisory services to clients in real-world situations.

3.4 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 syllabuses are 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 examinations fees.
3. Holders of FAQs will be required to pay a consolidated amount of Ushs 700,000 for exemptions. Holders of partial FAQs will be required to pay Ushs 120,000 per paper for level II papers, and Ushs 125,000 per paper for level III papers.

4. How to apply for exemptions:
 - a. The student must present their academic transcript to the ICPAU Student Engagement Officers so that their eligibility is determined.
 - b. If exemptions are approved, the student will then log into their ICPAU portal account and accept the approved exemptions.
 - c. The student then completes the process by making payment.

The current schedule of exemptions can be accessed via the Institute's website www.icpau.co.ug

3.5 PROGRESSION RULES FOR CPA(U)

- 3.5.1 A candidate may sit for a minimum of one and a maximum of all the subjects at any level at any one sitting.
- 3.5.2 A candidate must complete a lower level of the syllabus before proceeding to the next level.
- 3.5.3 An exception to Rule 3.5.2 is where a candidate has utmost 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.
- 3.5.4 The following subjects will not be taken together at any one examinations diet:

No.	Level I	Level II	Level III
1.	Financial Accounting (P1)	Financial Reporting (P7)	Advanced Financial Reporting (P12)
2.	Quantitative Techniques (P3)	Management Decision & Control(P10)	
3.	Cost & Management Accounting (P6)		
4.		Financial Management (P8)	Advanced Financial Management (P15)
5.		Auditing, Ethics & Assurance (P9)	Audit Practice & Assurance (P16)
6.		Taxation - (P11)	Advanced Taxation (P17)

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

- 3.5.5 A candidate must complete level III to be eligible to register for level IV.

Note: The following subjects too, may not be taken together at any one examinations diet because they are always timetabled together.

No.	Level I	Level II
1	Management & Information Systems P4	Financial Reporting-P7
		Financial Management-P8

4.0 CERTIFIED TAX ADVISOR (CTA) COURSE

4.1 PURPOSE OF THE CTA COURSE

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

4.2 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.

4.3 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

4.4 THE 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 Taxation Paper 10
LEVEL I	Business Accounting 1 Paper 1		Business Law Paper 2	Principles of Taxation Paper 3	Managerial Economics & Public Finance Paper 4	

4.5 EXEMPTIONS

Exemptions may be granted to CPA graduates and holders of other qualifications. CPA graduates will be required to pay a consolidated sum of Ushs 700,000 while FAQ holders shall pay Ushs 750,000. Bachelor of Laws Degree holders will pay Ushs 195,000 per paper.

5.0 ACCOUNTING TECHNICIANS DIPLOMA(ATD)

5.1 ACCOUNTING TECHNICIANS

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

5.2 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.

5.3 THE 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

5.4 PROGRESSION RULES FOR ATD

- 5.4.1 A candidate may attempt a minimum of one subject and a maximum of four subjects at each level at any one sitting.
- 5.4.2 A candidate must complete one level of the syllabus before proceeding to the next. An exception to this rule is where the candidate has only one subject to complete a level. In this case, the candidate can combine it with some subjects on the next level.
- 5.4.3 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.

5.5 TRANSFER OF ATD COURSE TO UGANDA BUSINESS AND TECHNICAL EXAMINATIONS BOARD

- 5.5.1 The assessment and conduct of ATD examinations has been taken over by UBTEB with effect from 1 January 2024.
- 5.5.2 The continuing students of the ATD course will continue being examined by ICPAU up to the November 2025 examinations diet. Every student should strive to complete the course within this 2-year period.

5.5.3 Consequently, ICPAU is no longer registering new students for the ATD course.

5.5.4 The ATD course will remain an accredited course by ICPAU in accordance with the Uganda Accountancy Qualifications Framework. As such, the holders of the diploma will be exempted from level I papers of the CPA(U) course for those wishing to pursue the course after obtaining the ATD diploma.

6.0 REGISTRATION FOR STUDENTSHIP

6.1 Registration of students is continuous throughout the year.

6.2 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.

6.3 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 the Institute's 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 write examinations for any diet to register for studentship at least 2 months before the immediate examinations diet.

7.0 EXAMINATIONS

7.1 The CPA examinations will be held three times in 2024, i.e. May, August and November while CTA & ATD will have two diets: May and November.

7.2 Registration for examinations must be done online through the Institute's website.

7.3 Examinations entries must be preceded by payment of the prescribed examinations fees using the ICPAU ID. Use of the ICPAU ID is mandatory.

7.4 Payments shall be made in the bank or via mobile money. (See payment process 9.5)

7.5 The important examinations dates for 2024 are as follows:

REGISTRATION DATES					EXAMINATIONS	
No.	Diet	Course	Normal	Late	Dates	Venues
1.	May	<ul style="list-style-type: none">• CPA• CTA• ATD	1 Jan - 31 Mar 2024	1-15 April 2024	20 - 24 May 2024	All
2.	August	CPA	18 June - 31 July 2024	N/A	19 - 23 Aug 2024	Kampala
3.	November	<ul style="list-style-type: none">• CPA• CTA• ATD	17 Aug - 30 Sept 2024	1-15 Oct 2024	25 - 29 Nov 2024	All

Note: Late registration applies to continuing students only. New students must register within the normal registration period.

7.6 Withdrawal of examinations entries is done online throughout the registration period (normal and late). 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.

7.7 **Examinations Centres:** Arua, Fort Portal, Gulu, Kampala, Mbale, Mbarara, and Nkozi.

Note: The Nkozi centre is exclusively for students of Uganda Martyrs University.

7.8 PASS MARK

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

7.8.2 A candidate will be credited with each subject passed.

8.0 CERTIFICATES & RESULTS SLIPS

8.1 The Institute no longer issues hard copies of results slips for continuing students. Anyone who wants such a slip can print one from their ICPAU portal account. The slip can be verified by scanning the QR code thereon.

8.2 Hard copies of results slips for finalists are printed and can only be accessed from the Secretariat's offices on Plot 42, Bukoto Street, Kololo.

8.3 The Institute issues certificates for each level completed. The certificates are posted to the candidates using the postal address on the students' profiles in the students' database.

8.4 Certificates (for finalists) can also only be accessed from the Secretariat offices on Plot 42, Bukoto Street, Kololo.

9.0 FEES AND OTHER CHARGES

9.1 REGISTRATION, ANNUAL RENEWAL AND NCHE

S/N	Item	CPA	CTA	ATD
		Ushs	Ushs	Ushs
1.	Registration	150,000	180,000	N/A
2.	Annual Renewal	120,000	130,000	120,000
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
2. The student must notify ICPAU about the payment of NCHE fees through their ICPAU portal account.

9.2 EXAMINATIONS FEES

Level	CPA		CTA		ATD	
	Ushs		Ushs		Ushs	
	Normal Registration	Late Registration	Normal Registration	Late Registration	Normal Registration	Late Registration
I (per paper)	110,000	165,000	195,000	292,500	105,000	157,500
II (per paper)	120,000	180,000	245,000	367,500	110,000	165,000
III (per paper)	125,000	187,500	295,000	442,500	115,000	172,500
IV	330,000	495,000	N/A	N/A	N/A	N/A

9.3 OTHER FEES

S/N	ITEM	COST (USHS)
1.	Registration Card (Identity Card) replacement	50,000
2.	Reprint of duplicate results slip (finalists)	10,000
3.	Reprint of original results slip (finalists)	30,000
4.	Reprint of duplicate certificate	10,000
5.	Reprint of original certificate	35,000

9.4 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

9.5 PAYMENT PROCESS

9.5.1 Complete the online application process https://icpauportal.com/index.php/online/online_application/index/student

9.5.2 Download a form that contains an application number

9.5.3 Make payment through any of the following options:

- ◆ **BANKS:** Visit Centenary or Stanbic Bank and present your **ICPAU ID** number to the teller. Inform them that you are making an ICPAU payment. Please note that the use of your **ICPAU ID** number is mandatory. This ensures that your payment is directly transferred to your **ICPAU account**.
- ◆ **AIRTEL MONEY:** Dial *185# > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number > [Amount] > [PIN]
- ◆ **MTN MOBILE MONEY:** Dial *165# > Payments > School Fees > School Pay > Pay Fees > Enter your ICPAU ID number > [Amount] > [PIN]

10.0 PROCEDURES FOR ICPAU ONLINE EXAMINATIONS REGISTRATION

10.1 ACCESSING YOUR ICPAU PORTAL ACCOUNT

- 10.1.1 Access the ICPAU website: <http://www.icpau.co.ug>
- 10.1.2 Click on 'Login' on the home page. This will direct you to a login page whose address is <https://icpauportal.com>
- 10.1.3 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.
- 10.1.4 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.
- 10.1.5 You can always change your password by clicking on "Change Password" under the sub-menu that is indicated by your name.

10.2 REGISTERING FOR EXAMINATIONS

- 10.2.1 After you have successfully logged in, click on "Exams/Exemptions" under the "Registration" sub-menu. You will be availed the "Register" link if the registration period has commenced.
- 10.2.2 Click on the "Register" link and follow the prompts.
- 10.2.3 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.
- 10.2.4 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 submenu "Financial Statement".

TAKE NOTE:

1. To register for exams, you should have paid a NCHE annual fee of for the year and registered your payment under the "NCHE" link which is accessible from the "Registration" submenu of your ICPAU portal account.
2. The online exams registration service caters for: examinations registration, change of examinations papers, withdrawal from sitting for examinations and change of exam venue. All changes except those pertaining to change of examinations papers 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. To have your address updated, send your details via students@icpau.co.ug. Communication to you is through your **FULL CONTACTS** (primary address).
4. At the end of the examinations registration deadline, you should be able to access your examination permit from your ICPAU portal account through "Exams/Exemptions" under the "Registration" Menu. <https://icpauportal.com/online/exams>

11.0 PAYMENT PROCEDURE FOR NCHE

STEP BY STEP PROCESS IN THE PAYMENT OF 20,000 THROUGH THE URA PORTAL

STEP I: Go to the URA Web Portal at www.ura.go.ug

STEP II: Once the portal opens

- a). Click on E- Services
- b). Click on payment Registration
- c). Under Tax Head Section: Click on Other NTR
- d). Under tax payers Details section: Enter tax payers name and Institution e.g Mr.Geoffrey Mukungu – Institute of Certified Public Accountants of Uganda. Fill all places with Red by selecting from the drop-down list. Just click on “select” on select and the list will pop up. Remember when filling geographical locations fill horizontally e.g District/City County/Municipality
- e). Under section of Details of other NTR Payments: Click on “Select” and a list of institutions to whom payment is being made will pop up.
 - Select National Council for Higher Education from the list
 - Select fees description from drop down i.e Annual contribution of a student to NCHE
 - ID Proof – select from drop down list. A student who has none of those shown in the drop down can choose “other identity” and indicate their registration number in the box at the extreme right.
 - Enter given text in the box (Note that it is case sensitive. So enter correctly)
- f). Once that is done, click on Accept and Register
- g). Your payment registration slip will appear. Print and use it to pay your fees to any of the branches of the following collecting banks or through Mobile Money

11.1 Banks Include:

Absa Bank, Bank of Africa, Bank of Baroda, Bank of India, Commercial Bank of Uganda, Cairo International Bank, Citi Bank, DFCU Bank, Diamond Trust Bank, Eco Bank

11.2 Mobile Money Platforms

Pay via MTN Mobile Money	Pay via Airtel Money
<ol style="list-style-type: none"> 1. Dial *165# 2. Select Option 4, Payments 3. select option 5 'Fees and Taxes' and then choose option 1, URA. 4. Choose option 1, With PRN Payments. 5. Enter PRN/PTN Number that you wish to pay for. 6. Key in the amount you want to pay. 7. Then confirm transaction with MTN Mobile Money PIN. 	<ol style="list-style-type: none"> 1. Dial *185# 2. Select option 4, Pay Bill. 3. Select option 7, URA. 4. Choose option 1, Pay Registered. 5. Enter PRN/PTN Number that you wish to pay for. 6. Key in the amount you want to pay. 7. Then confirm transaction with Airtel Money PIN.

NOTE:

1. The Payment Registration Slip remains valid for only eighteen days (three weeks) from the date of generation. After this period, one will have to generate another payment slip.
2. You may or may not print the **PAYMENT SLIP** but **QUOTE** the Payment Reference Number (PRN) while at the bank to pay your fees.
3. After paying the NCHE fees, log into your student account and register the receipt details.

12.0 APPEALS FOR REMARKING

- 12.1 Candidates who are dissatisfied with their marks may apply for remarking within 14 days from the date of the release of examinations results, by completing an Appeal Form for remarking (available at www.icpau.co.ug) and paying the prescribed fees.
- 12.2 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.
- 12.3 The remarking will take place within three weeks from the closure of the appeal period. No extensions will be granted.
- 12.4 A refund of the remarking fee, less an administrative charge of 20%, shall be made if, after the remarking, the candidate's result for a particular paper changes from **FAIL** to **PASS**. Otherwise, no refund will be made.
- 12.5 The remarking fees for 2024 are as follows:

Level	CPA	CTA	ATD
	Ushs	Ushs	Ushs
I (per paper)	440,000	780,000	420,000
II (per paper)	480,000	980,000	440,000
III (per paper)	500,000	1,180,000	460,000
IV	1,320,000	N/A	N/A

13.0 COURSE TIME LIMITS

- 13.1 The CPA course must be completed within 10 years from the date of registration.
- 13.2 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.

14.0 MAINTAINING STUDENTSHIP

- 14.1 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.
- 14.2 Studentship will lapse if the annual renewal fees remain unpaid after 31 March.
- 14.3 Students with outstanding dues (e.g. annual renewal and exemption fees) will not be allowed to register for examinations.
- 14.4 A student whose studentship lapses due to non-payment of annual dues may, on application, renew their studentship by paying the outstanding dues, as determined by the Institute. The student will, thereafter, be re-activated.
- 14.5 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.
- 14.6 A student may be discontinued for professional misconduct.

15.0 METHODS OF STUDY

There are four distinct methods of study:

- 15.1 Full-time study at an ICPAU-recognised training institution.
- 15.2 Part-time study (i.e. evening or weekend classes) at an ICPAU-recognised training institution.
- 15.3 Private study (reading on your own with the help of ICPAU study material).
- 15.4 Correspondence by an ICPAU-recognised training institution.

NOTE: The choice of study method is at the student's discretion. However, students are encouraged to make sufficient preparation for examinations.

16.0 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.ug/students-resouces/approved-training-institutions>

17.0 STUDENTS WITH SPECIAL NEEDS

- 17.1 Any student with special needs shall make a written submission to the Board stating the disability at least **sixty (60)** days before the start of an examination session.
- 17.2 A special needs student who communicates to the Board shall be referred to a special needs expert for assessment, at his or her cost, and a written recommendation of the applicable interventions made to the Board.

16.3 The Board shall inform the student of the recommendations by the special needs expert that will be extended during examinations

18.0 PRACTICAL EXPERIENCE TRAINING (PET)

18.1 As required by the International Education Standards (IES) and the Accountants Act, 2013, CPA students are expected to acquire practical training and subsequent documentation on the ICPAU portal accounts.

18.2 Upon completion of your CPA course, PET is a must before being enrolled as a fully qualified accountant/member of the Institute.

18.3 To enrol for PET visit the Practical Experience Training section on your ICPAU portal account.

19.0 REGISTRATION CARD REPLACEMENT

If you lose your registration card (identity card) and you need a replacement, please follow the steps below:

19.1 Write to the Institute via students@icpau.co.ug informing the team of the loss of your card and the desire to have it replaced. You should attach a portrait (passport-type).

19.2 Deposit Ushs 50,000 onto your ICPAU portal account using the payment process in **9.5 above** and collect the card at the Institute as the process is instant.