

CPA
U g a n d a

**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**



2022

**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, 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.

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. 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

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

2.2.4 Foreign Accountancy Qualifications (FAQs)

FAQs obtained outside East African Common Market for examples CIMA, CA, ACCA e.t.c

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

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

- 3.3.1. To register as an ATD student, one must have at least one of the following qualifications:
- 3.3.2. A-Level Certificate with at least one principal pass or the equivalent.
- 3.3.3. UNEB/UBTEB Group Certificate for Business Education of at least stage two.
- 3.3.4. Mature age Entry certificate obtained from a recognised university or institution.
- 3.3.5. Other certificates as may be approved by PAEB.

3.4 ATD EXAMINATIONS SYLLABUS STRUCTURE

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

A candidate will be credited with each subject passed.

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. Read carefully the guidelines for completing the application form and payment.

5.0 EXAMINATIONS

Examinations Dates:

March, September (**CPA Only**) and June, December (**CPA, ATD, CTA**)

Examination Centres:

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

6.0 EXAMINATIONS FEES

	CPA (per subject)	ATD (per subject)
	Shs	Shs
Registration fees	130,000/=	110,000/=
Annual renewal	100,000/-	100,000/=
NICHE fees	20,000/=	20,000/=
Examination fees		
Level 1 fees	85,000/=	75,000/=
Level 2 fees	95,000/=	80,000/=
Level 3 fees	100,000/=	85,000/=
Level 4 fees	305,000/=	-

PAYMENT METHODS: Through Banks, MTN Mobile Money, Airtel Money, and Visa or Master Card

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