

**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.

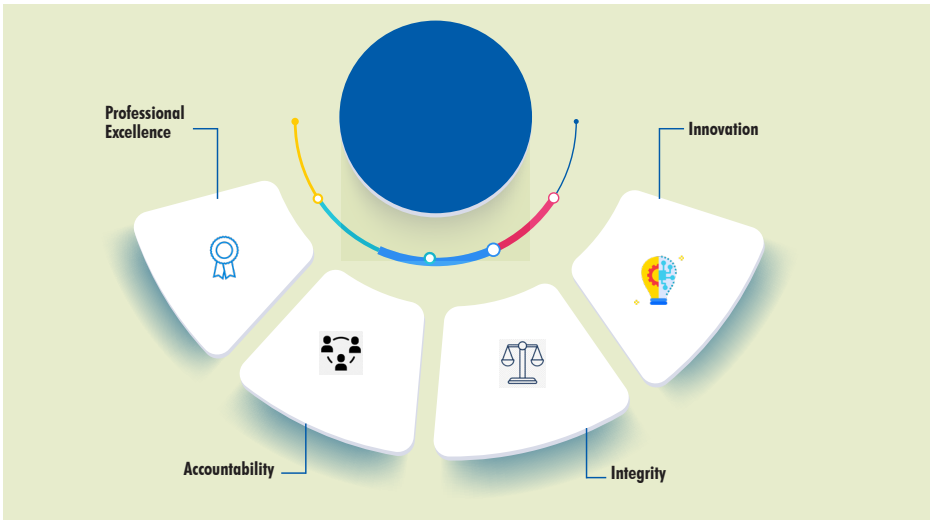
### 1.3

#### Mission

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

### 1.4

#### Core Values



### 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).

## 1.5 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

- 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. 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)

FAQs refer to all professional accountancy qualifications obtained from professional accountancy organisations outside East African Community. Examples include CIMA, CA, ACCA etc. Holders of FAQs may be required to sit for all or some of the following: *Business Law – Paper 4, Advanced Taxation - Paper 9* and *Public Sector Accounting & Reporting-Paper 14*. Exemption in *Business Law - Paper 4* can be granted if they covered it during the 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.

## 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.

### 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.

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								
	Mbarara University of Science & Technology	BSAF								
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								

## 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:

S/N	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 a level above at any one sitting:

S/N	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 CPA examinations will be held four times this year, i.e March, June, September, December while ATD & CTA will have only two diets: June and December.
- 5.2 Registration for examinations must be done online through the Institute’s website.
- 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 6.4)
- 5.4 The important examinations dates for the year 2022 are as follows:

	Diet	Registration Deadline	Examinations Dates	Centres
1.	March	1 January - 20 February 2022	14-18 March 2022	Kampala (CPA Only)
2.	June	5 April - 22 May 2022	13-17 June 2022	All Centres (CPA, CTA, ATD)
3.	September	5 July - 15 August 2022	12-16 September 2022	Kampala (CPA Only)
4.	December	4 October - 20 November 2022	12-16 December 2022	All Centres (CPA, CTA, ATD)

**Note: There will be no late registration for 2022 examinations**

- 5.5 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.
- 5.6 **Examinations 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 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

S/N	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/paynche/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 2022, per subject, at each level are as follows:

Level	CPA (per subject)	CTA (per subject)	ATD (per subject)
	Shs	Shs	Shs
1	85,000	155,000	75,000
2	95,000	205,000	80,000
3	100,000	255,000	85,000
4	305,000	160,000	110,000

**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

**6.4 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. Download a form that contains an application number
3. Make payment through either of the following options:
  - **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 2022, per subject, are as follows:

Level	CPA Shs	ATD 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 no 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 an ICPAU recognised training institution.*
- b) *Part-time study (i.e. evening or weekend classes) at an ICPAU recognised training institution.*
- c) *Private study (reading on your own with the help of ICPAU study material.*
- d) *Correspondence by an ICPAU recognised 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 recognised tuition providers.

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

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

## 12.0 PROCEDURES FOR ICPAU ONLINE EXAMINATIONS REGISTRATION

### 12.1 Accessing your ICPAU Student's Account/Portal

1. Access the ICPAU website: <http://www.icpau.co.ug>
2. Click on 'Member/Student Login' on the website's home page. This will direct you to a login page whose address is <https://icpauportal.com/index.php/login>
3. Type in your username (ICPAU ID Number); then your password. If this is your first-time to login then your password is 123456. If you logged in with 123456 – you will be prompted to change your password.
4. Changing your password involves typing in the old password which is the

password you logged in with (123456); and typing in your new password which should be the same for both **“New Password”** and **“Retype New Password”**. You can always change your password by clicking on **“Change Password”** under the menu that is indicated by your name.

## 12.2 Registering for Examinations

1. After you have successfully logged in – click on **“Exams / Exemptions”** under the **“Registration”** Menu.
2. You will be availed the **“Register”** link if registration is open. Click on the **“Register”** link to follow the subsequent steps that should be self explanatory.
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.
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 link called **“Financial Statement”**.

### Take Note:

- You should have paid a one-time National Council for Higher Education (NCHE) annual fees of 20,000/= for this year to NCHE through <https://www.schoolpay.co.ug/paynche/default/select-institution> and registered your payment under the **“NCHE”** link accessible from the **“Registration”** menu of your ICPAU Students Account/Portal.
- This online exams registration service caters for: examinations registration, change of examination papers, withdrawal from sitting examinations and change of exam venue. The changes can always be made prior to the late registration deadline.
- *Registrations / changes made on paper(s) should be within the registration period.*
- 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 labeled with your name. Communication to you is through your **FULL CONTACTS** primary addresses.
- 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>

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