

CPA
U g a n d a

**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**



STUDENTS BROCHURE

A professional accountancy qualification is what you need to develop the required competences and skills for a successful career as a Certified Public Accountant

Let us take you on a journey of impactful professional development



EXPLORE NUMEROUS PROSPECTS WITH ACCOUNTANCY

Accountancy offers a myriad of career opportunities across various sectors

- **Accountants in Business:** Work in private sector organisations – internal audit, cost accounting, compliance management, management accounting, others.
- **Accountants in Public Sector:** Work in public sector organisations - internal audit, cost accounting, compliance management, management accounting, others.
- **Accountants in Public Practice:** Be your own boss – establish an accounting firm offering assurance services, tax consultancy, insolvency services, risk management, others.



1.0 ABOUT ICPAU

1.1 Establishment & Mandate

The Institute of Certified Public Accountants of Uganda (ICPAU) is the national Professional Accountancy Organisation. ICPAU was established in 1992 by the Accountants Act, Cap. 294.

The Institute is governed by a Council which is assisted by various committees including the Education and Research Committee, and the Public Accountants Examinations Board (PAEB) among others.

The functions of the Institute as prescribed by the Accountants Act, Cap. 294 are:

- (i) Regulate and maintain the standard of accountancy in Uganda.
- (ii) 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 for Education Assessment in Africa (AEAA).

1.6 The Public Accountants Examinations Board

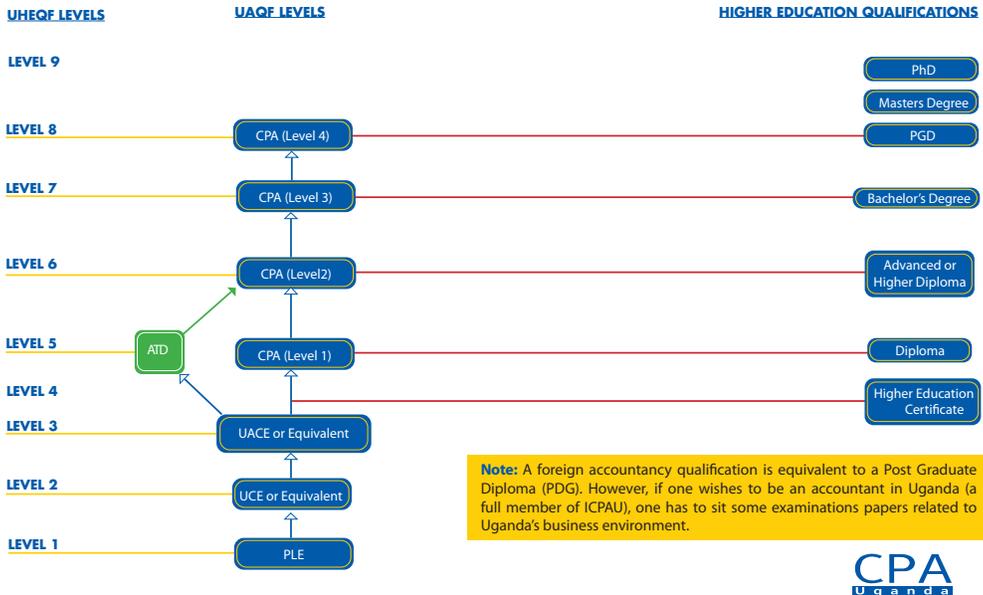
As part of the function of regulating and maintaining the standard of accountancy, ICPAU conducts examinations. This function is executed by the PAEB on behalf of the Council.



2.0 UGANDA ACCOUNTANCY QUALIFICATIONS FRAMEWORK

Pursuant to Section 4 of the Accountants Act, Cap. 294 which spells out ICPAU's mandate, ICPAU developed the Uganda Accountancy Qualifications Framework (UAQF) to show how the accountancy education and qualifications relate.

Uganda Accountancy Qualifications Framework Levels



This is an excerpt from the UAQF. Visit www.icpau.co.ug to access the complete UAQF.



CPA MARION ATUHURA
Chief Executive Officer
CEO Summit Uganda



3.0 BECOME A CERTIFIED PUBLIC ACCOUNTANT – ENROL FOR CPA

The Accountants Act defines an accountant in Uganda, as one who is a member of ICPAU. To be a member of ICPAU, you need a Certified Public Accountants (CPA) qualification.

3.1 SET YOURSELF APART WITH CPA

CPA is a global professional accountancy qualification benchmarked against the International Education Standards of the International Federation of Accountants.

a.

Become eligible to join the global network of CPAs with ICPAU membership.

b.

Explore lucrative career prospects as a CPA, including:

c.

Equip yourself to impact economies worldwide - acquire competencies, technical and professional skills, and professional expertise.

- Chief Executive Officer
- Chief Operating Officer
- Director of Governance
- Director of Operations
- Cost or Management Accountant
- Resources Manager
- Business Support Manager
- Compliance Manager
- Internal Auditor
- Financial Controller
- Head of Reporting
- Finance Manager
- Tax Consultant
- Financial/Management Accountant



CPA AGNES KHWAKA
Deputy Chief Internal Auditor
Makerere University



CPA TOP CANDIDATE TESTIMONY



This achievement has significantly elevated my professional profile and strengthened my career prospects. My success in this paper is largely attributed to practical work experience, active participation in discussions, and consistent class attendance. Additionally, studying the recommended reading materials provided by the Institute played a key role in my performance.

Nalwanga Phionah
Top Candidate, CPA 16 – Audit Practice & Assurance
August 2025
Private study

3.2 ENTRY REQUIREMENTS

To register as a student, one must possess **any one** of the following qualifications:

- A degree from a recognised university.
- A diploma pursued in a period of at least two years from a recognised institution of higher learning.
- A professional course certificate.
- A 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:

The minimum entry requirement is A-level or its equivalent. This requirement combines Ordinary (O-level) and Advanced (A-level) certificates.





CPA SARAH CHELANGAT MUZUNGYO

Partner

Ernst & Young (EY)



3.3 EXAMINATIONS SYLLABUS STRUCTURE 2023 - 2027

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

3.4 EXEMPTIONS

Exemptions may, on application, be granted to holders of recognised qualifications, on a subject-for-subject basis.

Visit the ICPAU website, www.icpau.co.ug to access the exemptions schedule.

CPA TOP CANDIDATE TESTIMONY



Passing Advanced Financial Management has opened doors to new career opportunities and given me more confidence for other papers. Stay consistent, focus on understanding concepts, practice extensively, manage your exam time, choose right questions. Utilize online resources and study groups. It pays off!

Hope Naijuka
Top Candidate, CPA 15 – Advanced Financial Management
August 2025
MAT Abacus

4.0 EXAMINATIONS

The CPA examinations are held thrice a year; May, August and December.

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

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

5.0 FEES AND OTHER CHARGES

5.1 REGISTRATION, ANNUAL RENEWAL AND NCHE

S/N	Item	Fees
		Ushs
1.	Registration	160,000
2.	Annual Renewal	130,000
3.	NCHE	20,000

Note:

- The NCHE fees are payable through the Uganda Revenue Authority (URA) portal: <https://www.ura.go.ug>
- The student must notify ICPAU about the payment of NCHE fees through their ICPAU student portal.

5.2 EXAMINATIONS FEES

Level	Fees
Ushs	
I (per paper)	115,000
II (per paper)	125,000
III (per paper)	135,000
IV	350,000

5.3 PAYMENT 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

Mobile Money Network	Payment Process
Airtel	Dial *185# > School Fees > School Pay > Pay School Fees > Enter your ICPAU ID number (for continuing students) or application number (for first-time applicants) > [Amount] > [PIN]
MTN	Dial *165# > Payments > School Fees > School Pay > Pay School Fees > Enter your ICPAU ID number (for continuing students) or application number (for first-time applicants) > [Amount] > [PIN]

6.0 METHODS OF STUDY

There are four distinct methods of study:

- 6.1 Full-time study at an ICPAU-recognised training institution.
- 6.2 Part-time study (i.e. evening or weekend classes) at an ICPAU-recognised training institution.
- 6.3 Private study (reading on your own with the help of ICPAU study material).
- 6.4 Correspondence by an ICPAU-recognised training institution. The list of recognised training institutions can be accessed via the ICPAU website: www.icpau.co.ug



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

7.0 STUDENTS WITH SPECIAL NEEDS

At ICPAU we value all our students and we recognise that some students may require special consideration during examinations.

Students with special needs are advised to notify PAEB, to be catered for.

8.0 KICKSTART YOUR PROFESSIONAL ACCOUNTANCY CAREER

Register via: www.icpau.co.ug



CPA TOP CANDIDATE TESTIMONY



Passing my CPA exams was a life-changing milestone that proved hard work truly pays off. Stay consistent, believe in yourself, and practice past papers relentlessly. The blended program at MAT Abacus gave me the guidance, flexibility, and motivation I needed to turn my CPA dream into reality. I believe it will open up doors for me in the coming future.

Joel Ayiko
Top Candidate, CPA 12 – Advanced Financial Reporting
August 2025
MAT ABACUS



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