

GUIDELINES FOR COURSE PROGRESSION AND COMPLETION

1.0 INTRODUCTION

The Institute of Certified Public Accountants of Uganda (ICPAU) is mandated to regulate and maintain the standard of accountancy and practice in Uganda. In fulfilment of this mandate, the Institute offers the Certified Public Accountants of Uganda [CPA(U)] and Certified Tax Advisor of Uganda [CTA(U)] courses.

To ensure efficiency, transparency, and consistency in managing student progression and course completion, the Institute wishes to bring these guidelines to the attention of all students.

These guidelines are designed to:

- a) Provide a clear framework for managing the studentship life cycle—from registration, renewal, examination participation to course completion and deregistration.
- b) Ensure fairness and accountability in the administration of student records and compliance with the prescribed completion timelines.
- c) Support automation of processes through the student management system (minimising manual interventions) and enhance timely communication with students.
- d) Strengthen the integrity of the CPA(U) and CTA(U) qualifications by maintaining high standards of discipline, commitment and performance among students.
- e) Facilitate effective decision-making on issues related to course completion, extension and reinstatement.
- f) Help the Institute maintain an up-to-date, active, and compliant student database while promoting professionalism and accountability in the administration of the education programmes.

2.0 COURSE DURATION AND COMPLETION REQUIREMENTS

The maximum completion period for each course is and has always been as follows:

- a) CPA(U): Ten (10) years
- b) CTA(U): Five (5) years

A student who fails to complete the course within the stipulated duration of 10 years for CPA(U) or 5 years for CTA(U) will be deregistered, archived and will not be eligible for re registration.

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3.0 STUDENTSHIP RENEWAL AND STATUS MANAGEMENT

- a) To maintain an active studentship profile, annual renewal fees must be paid by 31 March of every year.
- b) Students who fail to renew by 31 March shall have their studentship lapsed and will be deactivated.
- c) Students deactivated in 3.0 b) above, can still log into their accounts but will be restricted from performing certain transactions including: Registering for examinations, accessing downloads and receiving services from ICPAU such as recommendations or having their documents certified.
- d) A student who has been deactivated in 3.0 b) above may apply for reactivation upon payment of all accrued renewal fees, plus a 50% surcharge.

4.0 EXAMINATION PARTICIPATION REQUIREMENTS

- a) A student who does not attempt any examination in a period of four (4) years or more, will be deregistered and archived.
- b) A student deregistered in 4.0 a) above may apply for re-registration as a new student subject to all the requirements of registering fresh/first-time students but will be reassigned their original ID.

5.0 COMPLIANCE/ IMPLEMENTATION

- a) Notice is hereby given that after a grace period of two (2) years (January 2026 - December 2027), all students who will have been on the course for the full length of the completion period [10 years or more for CPA(U) and 5 years or more for CTA(U)] will be deactivated/deregistered, their records archived and will not be eligible for re-registration.
- b) A student who has reason(s) to believe that they will not be able to complete within the time for course duration, may apply, in writing to PAEB, for an extension at least one (1) year before expiration of the completion period specifying the reason(s) for not being able to complete.
- c) The extension of completion period will be a maximum of two (2) years, granted only once thereafter the student will be deregistered, archived and will not be eligible for re-registration.
- d) All rules and actions, except what leads to deregistration are in force and applicable immediately.



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