



INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

PRESS RELEASE

19 January 2023

ICPAU Launches New Syllabuses

The Institute of Certified Public Accountants of Uganda (ICPAU) has launched new syllabuses for the Certified Public Accountants of Uganda (CPA) and Accounting Technicians Diploma (ATD) courses. The syllabuses have been approved by the National Council for Higher Education as required by the Accountants Act, 2013 and are effective from 1 January 2023.

The new standards have taken into account the International Education Standards (IES) as required by the International Federation of Accountants (IFAC). Professional accountancy syllabuses are periodically revised to match the rapidly changing environment. Great care has been taken to align the content to the demands of the local and global business environment.

“The revision has taken into account the developments in the regulatory framework, reporting standards, business environment within which organisations operate,” said Mr. John Bosco Ntangaare, the ICPAU Director - Education.

“Therefore, we are responding to the market demands of the business environment in which we operate, both locally and globally,” he added.

The CPA syllabus has continued to have 4 levels with 18 subjects. The content and learning outcomes have been refreshed.

The CPA 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 executive officers, chief operating officers etc.

The ATD course has three levels and 12 subjects. The course has been aligned to the CPA such that those who complete will be exempted the entire of Level 1 and start CPA at Level 2.

The ATD course is designed to produce competent accounting staff with a wide range of technical knowledge, skills and attitudes to enable them work in any sector of the economy.

Editors' Notes

About ICPAU

ICPAU is the national professional accountancy organization, established in 1992 by an Act of Parliament, now the Accountants Act, 2013. The functions of the Institute, as prescribed by the Act, 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.*

ICPAU is a member of the International Federation of Accountants, the global organization for professional accountants and founder member of the Pan African Federation of Accountants.

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APPENDIX 1

CPA SYLLABUS 2016

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

CPA SYLLABUS 2023

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

APPENDIX 2

ATD SYLLABUS 2016

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

ATD SYLLABUS 2023

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