



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**



**National
Council for
Higher Education**
Ensuring Quality for Excellence

THE UGANDA ACCOUNTANCY QUALIFICATIONS FRAMEWORK



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Uganda Accountancy Qualifications Framework Levels

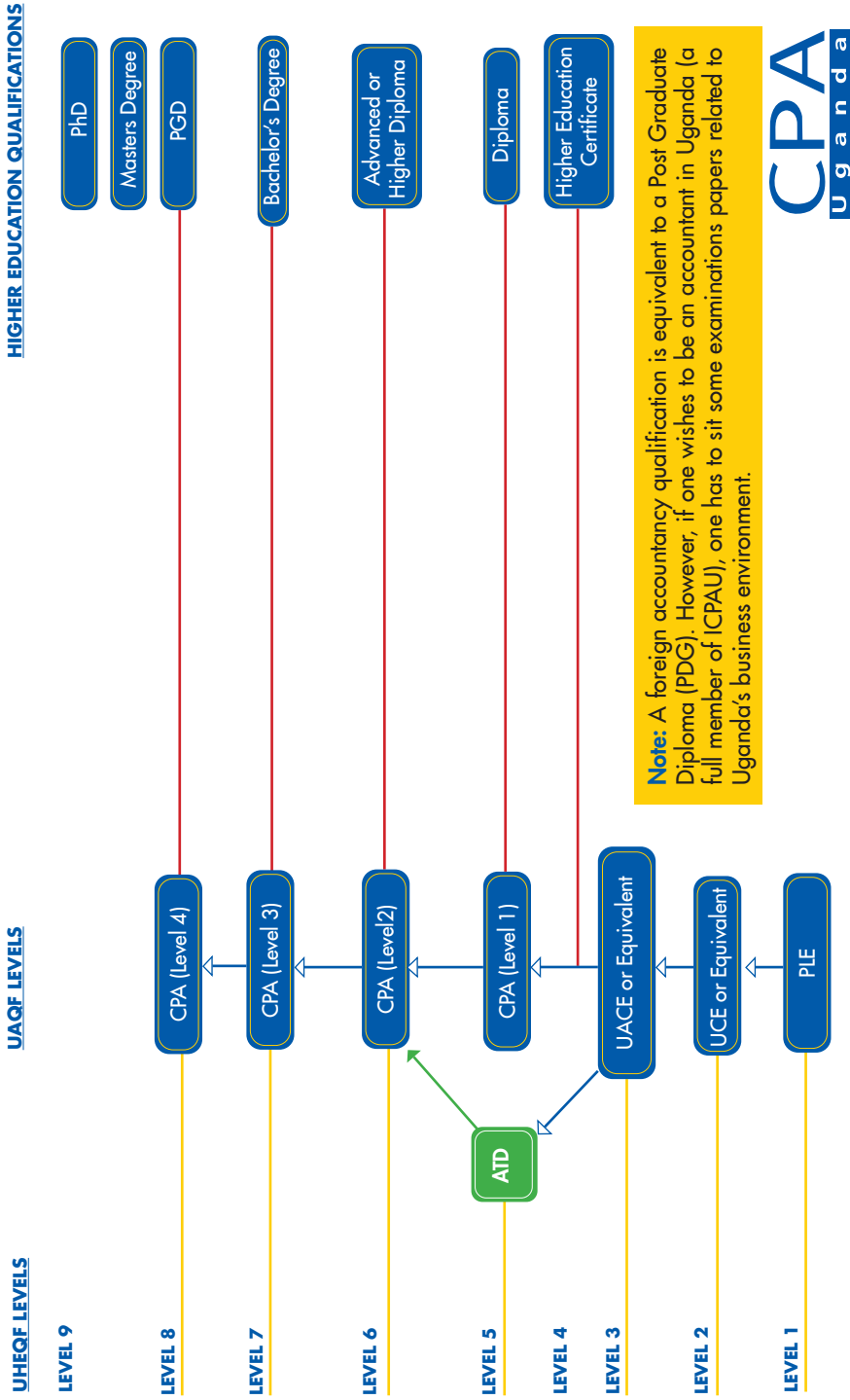


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National Council for Higher Education



Our Ref: NCHE/GR/QE/19

27th April 2023.

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Dear Mr. Nkajja,

RE: APPROVAL OF THE UGANDA ACCOUNTANCY QUALIFICATIONS FRAMEWORK

Reference is made to your letter dated 16th January 2023 requesting the National Council for Higher Education (NCHE) to approve the revised Uganda Accountancy Qualifications Framework.

The purpose of this letter is to inform you that Council during its 68th sitting held on 20th January 2023 approved the Uganda Accountancy Qualifications Framework. You are hereby requested to organize a Stakeholders dissemination workshop on the same.

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EXECUTIVE DIRECTOR



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1.0 INTRODUCTION

1.1 Title

The framework shall be known as the Uganda Accountancy Qualifications Framework.

1.2 Background Information

National Council for Higher Education (NCHE) put in place the Uganda Higher Education Qualifications Framework which is a normative instrument designed to show how different higher educational qualifications relate to each other. Pursuant to Section 4 of the Accountants Act, 2013 which spells out the mandate, the Institute of Certified Public Accountants of Uganda (ICPAU) has come up with the Uganda Accountancy Qualifications Framework to show how the accountancy education and qualifications relate.

ICPAU is a national professional accountancy organisation, established in 1992 by an Act of Parliament, to regulate and maintain the standard of accountancy in Uganda; and to prescribe and regulate the conduct of accountants and practicing accountants in Uganda. The Accountants Act, 2013 sets up the Public Accountants Examinations Board (PAEB) which oversees the professional accountancy qualifications in the country.

The Accountants Act, 2013 requires the Council of ICPAU to advise regulators of educational institutions on the curricula of study in accountancy related courses.

1.3 Assumptions

(a)

A National Qualifications Framework (NQF) spanning from early childhood to doctoral levels

(b)

The Uganda Higher Education Qualifications Framework (UHEQF) as a subset of the National Qualifications Framework.

(c)

The Uganda Accountancy Qualifications Framework (UAQF) is a subset of the UHEQF.

1.4 Glossary of Terms

- (a) **Accountancy qualification:** Means an accountancy programme being pursued or obtained from an accredited academic institution or a professional accountancy organisation (PAO).
- (b) **Aspiring professional accountant:** An individual who has commenced a professional accounting education programme as part of Initial Professional Development (IPD).
- (c) **Continuing professional development (CPD):** Learning and development that takes place after IPD, develops and maintains professional competence to enable professional accountants to continue to perform their roles competently.
- (d) **Education:** Systematic process aimed at acquiring and developing knowledge, skills, and other capabilities within individuals, a process that is typically but not exclusively conducted in academic environments.
- (e) **Foreign accountancy qualification:** Refers to an accountancy qualification issued by an accountancy body that is not a member of the East African Community Partner States.
- (f) **Formal education:** The non-workplace based component of an accounting education program.
- (g) **Good practice:** Those elements considered essential to the education and development of professional accountants and performed at a standard necessary to the achievement of professional competence.
- (h) **Initial professional development (IPD):** Learning and development through which aspiring professional accountants first develop competence leading to performing a role as a professional accountant.
- (i) **Intellectual skills:** Skills relating to the ability of a professional accountant to solve problems, to make decisions, and to exercise good judgment.
- (j) **Interpersonal and communication skills:** Skills relating to the ability of a professional accountant to work and interact effectively with others.
- (k) **Learning and Development:** A process of developing and maintaining professional competence throughout the career of a professional.

- (l) **Learning outcome:** The content and the depth of knowledge, understanding, and application required for a specified competence area.
- (m) **Monitoring:** Systematic process of collecting, reviewing, and confirming the evidence that demonstrates professional competence developed or maintained.
- (n) **Organizational skills:** Skills relating to the ability of a professional accountant to work effectively with or within an organization to obtain the optimal results or outcomes from the people and resources available.
- (o) **Personal skills:** Skills relating to the personal attitudes and behaviour of a professional accountant.
- (p) **Practical experience:** Workplace and other activities that are relevant to developing professional competence.
- (q) **Professional accountant:** An individual who achieves, demonstrates, and further develops professional competence to perform a role in the accountancy profession and who is required to comply with a code of ethics as directed by a professional accountancy organization or a licensing authority.
- (r) **Professional accounting education:** Education and training that builds on general education, and imparts (a) professional knowledge, (b) professional skills, and (c) professional values, ethics, and attitudes.
- (s) **Professional accounting education programme:** Programs designed to support aspiring professional accountants to develop the appropriate professional competence by the end of initial professional development. They may consist of formal education delivered through degrees and courses offered by universities, other higher education providers, IFAC member bodies, and employers, as well as workplace training.
- (t) **Professional accountancy qualification:** Means a qualification being pursued or obtained from a national professional accountancy organisation (PAO) or a PAO that subscribes to membership of International Federation of Accountants.
- (u) **Professional competence:** The ability to perform a role to a defined standard.

- (v) **Professional judgment:** The application of relevant training, knowledge, and experience, within the context provided by auditing, accounting, and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the audit engagement.
- (w) **Professional knowledge:** Those topics that make up the subject of accountancy as well as other business disciplines that, together, constitute the essential body of knowledge for professional accountants.
- (x) **Professional skills:** Intellectual, interpersonal and communication, personal, and organizational skills that a professional accountant integrates with technical competence and professional values, ethics, and attitudes to demonstrate professional competence.
- (y) **Professional values, ethics, and attitudes:** The characteristics that identify professional accountants as members of a profession. They include the principles of conduct (e.g., ethical principles) generally associated with and considered essential in defining the distinctive characteristics of, professional behaviour.
- (z) **Student:** A learner who is enrolled for an educational programme, including a professional accounting programme.
- (aa) **Technical competence:** Technical competence is defined as the ability to apply professional knowledge to perform a role to a defined standard.
- (ab) **Qualification:** Qualification as a professional accountant means, at a given point in time, an individual is considered to have met, and continues to meet, the requirements for recognition as a professional accountant.

Note: Most terms have been adopted from Handbook of **International Education Pronouncements** 2019 Edition, International Federation of Accountants (IFAC).

1.5 The Objectives of the Uganda Accountancy Qualifications Framework

The Uganda Accountancy Qualifications Framework is designed to:

- (a) Show how different accountancy courses relate to each other.
- (b) Provide a basis for comparability of qualifications using a common framework.

- (c) Help students to make informed decisions on the accountancy qualifications to pursue
- (d) To assist students identify progression pathways suitable for their chosen career paths.

1.6 Justification for the Framework

(a) Equating Qualifications

The framework will help regulators, employers, academic institutions and other stakeholders to equate accountancy qualifications appropriately.

(b) Employer trust

The employers will trust the accountancy qualifications given that the holders' levels of competence and expertise are clearly verifiable.

Conversely, the holders of the accountancy qualifications have access to appropriate job and business opportunities.

(c) A portable qualification

Possession of a recognised qualification by UNCHE and educational authorities around the world provides the holders with immense global opportunities for career and educational advancement opportunities.

(d) Financing opportunities

With the clarity provided by this framework, employers, parents, guardians, financers like the Higher Education Students' Financing Board and other stakeholders will be able to finance trainees for accountancy qualifications.

1.7 Purposes

- (a) To standardise the process through which individuals in Uganda can learn, train and obtain accountancy qualifications.
- (b) To provide progression pathways and show the different levels of accountancy qualifications.
- (c) To provide a basis for assessment, recognition and equating of foreign accountancy qualifications.

1.8 Scope of the Framework

The Uganda accountancy framework will apply to all accountancy qualifications obtained within and outside Uganda. It will provide for recognition of prior learning and show an increasing complexity of learning achievements, responsibility and autonomy conferred upon the learners.

1.9. Benchmarks

The Uganda accountancy qualifications framework is benchmarked with national and international standards. It is, therefore, important to note that these qualifications are positioned within the Uganda Higher Education Qualifications Framework as follows:

2.0 LEVEL DESCRIPTORS

These are qualitative statements against which specific learning outcomes can be developed, compared and located in relation to programmes or qualifications. They describe the general nature of learning achievements at each level of formal education.

Qualification: Accounting Technicians Diploma (ATD)

Descriptors	Additional Information	UHEQF Level
Students who successfully complete this qualification should be able to demonstrate ability to:	Holders of ATD or ICPAU accredited diplomas will be deemed to have covered Level 1 of the CPA course.	5
1. Apply knowledge and skills of basic accounting concepts to financial statements by providing useful information for business evaluation and decision-making.		
2. Communicate effectively in business and employment.		
3. Apply basic mathematical and statistical techniques in the business and organisational environment.		
4. Build a foundation in the general principles of law; including the nature of law, the administration of law in Uganda and an understanding of laws relating to persons, contracts, agency and employment.		

5. Understand how the economy functions and suggest practical solutions to the economic problems.		5
6. Apply the basic knowledge of cost and management accounting.		
7. Interpret laws governing partnerships, companies and negotiable instruments.		
8. Understand computer hardware, software and information systems both theoretically and practically.		
9. Understand business, its environment and the influence of the environment on the structure and functions of an organisation.		
10. Prepare and interpret financial statements.		
11. Understand basic knowledge of taxation in Uganda covering all aspects of tax as set by the Government of Uganda.		
12. Evaluate knowledge, skills and attitudes to develop unique business ideas, make decisions and be able to set up successful businesses.		
13. Appreciate the knowledge and understanding of the procedures involved in planning and execution of an audit		

Qualification: Certified Public Accountant (CPA)

Descriptors	Additional Information	UHEQF Level
CPA is a modular qualification and Students who successfully complete this qualification should be able to demonstrate ability to:		

Qualification: Test of competence (CPA Level 1)

Descriptors	Additional Information	UHEQF Level
1. Understand conceptual and factual knowledge of the underlying principles, theories and schools of thought and ability to apply them in non-complex practical situations	This level helps students to develop basic competences in accountancy. Holders of diplomas and degrees in accounting may be exempted on subject for subject basis.	5
2. Identify, evaluate and solve routine problems under minimal supervision and refer complex tasks or problems to supervisors or those with specialised expertise		
3. Recognise and appreciate the importance of professional values, ethics and attitudes both at organisational, professional and wider contexts		
4. Evaluate and interpret qualitative and quantitative data in order to develop lines of argument and make sound judgements		
5. Provide information and explain ideas in a clear and concise manner, using oral or written communication		
6. Identify new opportunities and potential risks in non-familiar operating environments and apply conventional entrepreneurial and risk management skills to transform the opportunities and into viable business ventures and manage the risks		
7. Understand different working environments and their inter-relationships, and adapt and perform in each environment		

Descriptors	Additional Information	UHEQF Level
8. Evaluate performance both at individual and sub-ordinate levels and undertake appropriate corrective action		5
9. Document information, summarise data and prepare non-complex reports for presentation to internal and external stakeholders		
10. Assess and evaluate the accuracy and reliability of non-complex information provided by other parties		
11. Work in a team or group to meet set objectives		
12. Demonstrate an understanding of the fundamentals of financial accounting relating to bookkeeping and preparation of financial statements.		
13. Apply mathematical principles and concepts which are useful in problem solving and decision making.		
14. Develop knowledge and understanding of the economic environment in which businesses operate.		
15. Apply knowledge and understanding of the legal framework governing the business environment in Uganda.		
16. Develop knowledge and understanding of business and its environment and the influence this has on the structure and functions of the different parts of an organisation and also appreciate computer hardware, software and information systems development both theoretically and practically.		
17. Show an understanding of the basic knowledge of taxation in Uganda covering all aspects of tax as considered by Government of Uganda.		
18. Develop cost and management accounting principles for the production of information for decision making.		

Qualification: Test of Technical Skills (CPA Level 2)

Descriptors	Additional Information	UHEQF Level
1. Analyse, compare and apply different underlying principles, theories and schools of thought to complete work assignments and make decisions in a complex but familiar environment.	This level helps learners to develop technical competences.	6
2. Independently identify, evaluate and solve problems in a non-routine context using conventional methods and provide guidance and supervision to sub-ordinates to enable them make appropriate decisions		
3. Critically evaluate the appropriateness of different approaches to solving problems in the field of study		
4. Fit and operate in new, non-familiar work environments while appreciating the inter-relationships between the varied environments operating in a broader systems context		
5. Understand the ethical implications of decisions and actions within an organisation or professional context		
6. Apply a range of methods of data inquiry and analysis in a field, and their suitability to specific investigations		
7. Present information and explain ideas with well informed arguments and in a clear and concise manner, using oral and written communication to a diverse group of stakeholders		
8. Lead a team, take supervisory responsibilities, take responsibility for use of resources and for one's actions		

Descriptors	Additional Information	UHEQF Level
9. Evaluate own performance as well as that of others.		6
10. Take initiative and responsibility for self-learning and promote the learning of others		
11. Be aware of and understand major current issues and developments in accountancy and related fields		
12. Analyse and evaluate information needed for preparing financial statements and explaining their importance to various stakeholders as per the requirements of the regulatory framework for financial reporting in Uganda and the International Financial Reporting Standards.		
13. Develop knowledge and understanding of the basic financial management principles to aid financial decision making.		
14. Assess knowledge and skills to enable the understanding of the critical role management accountants play in organisations and provide relevant advice in different decision-making situations.		
15. Document the procedures involved in planning and executing audit assignments as well as developing insights into professional values, ethics and attitudes.		
16. Consolidate and apply knowledge in matters of financial reporting in the business sectors of the economy.		

Qualification: Test of Professional Skills (CPA Level 3)

Descriptors	Additional Information	UHEQF Level
1. Select and integrate principles and theories from different areas of technical competence to manage and lead projects and work assignments and to make recommendations appropriate to stakeholder needs	This level helps learners to develop professional skills required of a professional accountant.	7
2. Integrate technical competence and professional skills to manage and lead projects and work assignments		
3. Assess, research and resolve complex problems in unfamiliar contexts		
4. Make judgements and take appropriate courses of action drawing on professional values, ethics and attitudes		
5. Apply a sceptical, questioning mindset critically to assess information and other data relating to the field of study and reach appropriate conclusions and make informed opinions		
6. Consistently present and explain relevant information to a wide range of stakeholders, using various forms of communication effectively to convey complex ideas in familiar and unfamiliar contexts		
7. Take full responsibility for one's work, decision making and use of resources and for the decisions and actions of others under them		
8. Exhibit strategic leadership, initiative and autonomy		
9. Apply reasoning, critical analysis and innovative thinking to solve problems		

Descriptors	Additional Information	UHEQF Level
10. Apply and integrate policy, legal, regulatory, institutional, reporting and accountability frameworks in the public sector.		7
11. Consolidate and apply knowledge in matters of reporting on strategic management, marketing and human resources management in organisations.		
12. Develop appropriate knowledge and skills in treasury management.		
13. Evaluate and advise on corporate governance and control.		
14. Broaden knowledge and skills, and exercise judgement in the effective management of financial resources.		
15. Consolidate knowledge and understanding of the process of executing and finalising an audit and other assurance engagements in compliance with International Standards on Auditing and the Ugandan regulatory framework.		

Qualification: Test of Professional Expertise (CPA Level 4)

Descriptors	Additional Information	UHEQF Level
1. Evaluate and integrate the knowledge and skills acquired in the previous levels together with the knowledge and skills acquired within this level, and the social and economic environment.	This level helps learners to develop professional expertise. A learner who completes the CPA qualification is equated to a postgraduate diploma holder.	8

Descriptors	Additional Information	UHEQF Level
2. Develop professional solutions to business and institutional challenges involving skills in judgement, analysis, communication and presentation.		8
3. Report solutions to business and institutional challenges in an understandable manner.		
4. Assess critically taxation issues to provide appropriate planning advice for individuals and businesses.		

Qualification: **Certified Tax Advisor (CTA)**

Descriptors	Additional Information	UHEQF Level
Students who successfully complete this qualification should be able to demonstrate ability to:	CTA is postgraduate qualification in tax matters	8
1. Apply knowledge, understanding and problem solving abilities to determine the tax treatment of practical scenarios.		
2. Provide clear and unambiguous taxation advice on business decisions, investment transactions and life events that is, both technically sound and commercially appropriate across all taxes.		
3. Apply analytical skills and an in-depth knowledge of tax law and compliance processes to support taxpayers in meeting their tax obligations.		

Descriptors	Additional Information	UHEQF Level
4. Carry out focused research across Uganda, East Africa and international tax law and Revenue practice leading to technically sound conclusions.		8
5. Analyse and evaluate alternative potential solutions and identify optimal outcomes.		
6. Translate complex legal concepts and communicate implications to taxpayers, including individuals, corporate and other entities.		
7. Support the successful implementation of tax advice through planning and project management.		
8. Integrate relevant legal and accounting considerations, as well as the impact of risk, ethics, corporate governance and commercial issues, to ensure relevant analysis and sound advice.		
9. Identify the relevant sources of tax law and guidance including: the Constitution and the EAC Treaty; Ugandan statutes and tax treaties; tax cases and rulings from the Tax Appeals Tribunal, Courts of Justice; and guidance from the Organisation for Economic Cooperation and Development (OECD) and other international bodies.		
10. Interpret legislation, case law and Revenue precedents and practices, and apply knowledge of business, personal and transaction taxes to meet the circumstances of individual and corporate taxpayers.		

Descriptors	Additional Information	UHEQF Level
11. Understand the interaction of direct and indirect Ugandan taxes and the interaction of Ugandan tax with the taxes of other countries.		8
12. Compute the Ugandan tax liability for a taxpayer, incorporating the taxing and relieving measures.		
13. Understand the role of economics in tax policy and have an awareness of local and national government together with EAC and Trans-national structures.		
14. Carry out professional activities with integrity, objectivity and independence, to a high professional standard and with due care and consideration.		
15. Adhere to statutory and regulatory obligations, and observe the Code of Conduct.		

3.0 UGANDA ACCOUNTANCY QUALIFICATIONS FRAMEWORK LEVELS

Following the Uganda Higher Education Qualifications Framework (UHEQF), the Uganda Accountancy Framework starts with Uganda Advanced Certificate of Education (UACE) or a post Uganda Certificate of Education (UACE) certificate pursued for 2 years as shown inside front cover page.

4.0 CPA ENTRY REQUIREMENTS INTO THE ACCOUNTANCY QUALIFICATION

4.1 UACE Holders:

An individual who has completed UACE is eligible to enrol for a professional accountancy qualification.

The candidates who score one principal pass one are eligible to enrol for the Accounting Technicians Diploma (ATD). Holders of ATD are eligible to enrol for a professional accountancy course.

The candidates who score two principle passes at UACE and have five credits at UCE are eligible to enrol for a professional accountancy course.

4.2 Certificates:

An individual who has completed a recognised two year certificates post UCE such as Grade III teachers' certificates, certificates in accountancy is eligible enrol for a professional accountancy course.

4.3 Diploma Holders:

A holder of any two-year diplomas is eligible to join a professional accountancy course.

4.4 Advanced / Higher Diploma Holders:

A holder of any Advanced/Higher Diploma is eligible to enrol for a professional accountancy course.

4.5 Bachelor's Degree:

A holder of any Bachelor's degree course is eligible to enrol for a professional accountancy course.

ICPAU will work with individual universities and NCHE to develop ICPAU accredited degree programmes to shorten the journey between academic and professional accountancy qualifications. .

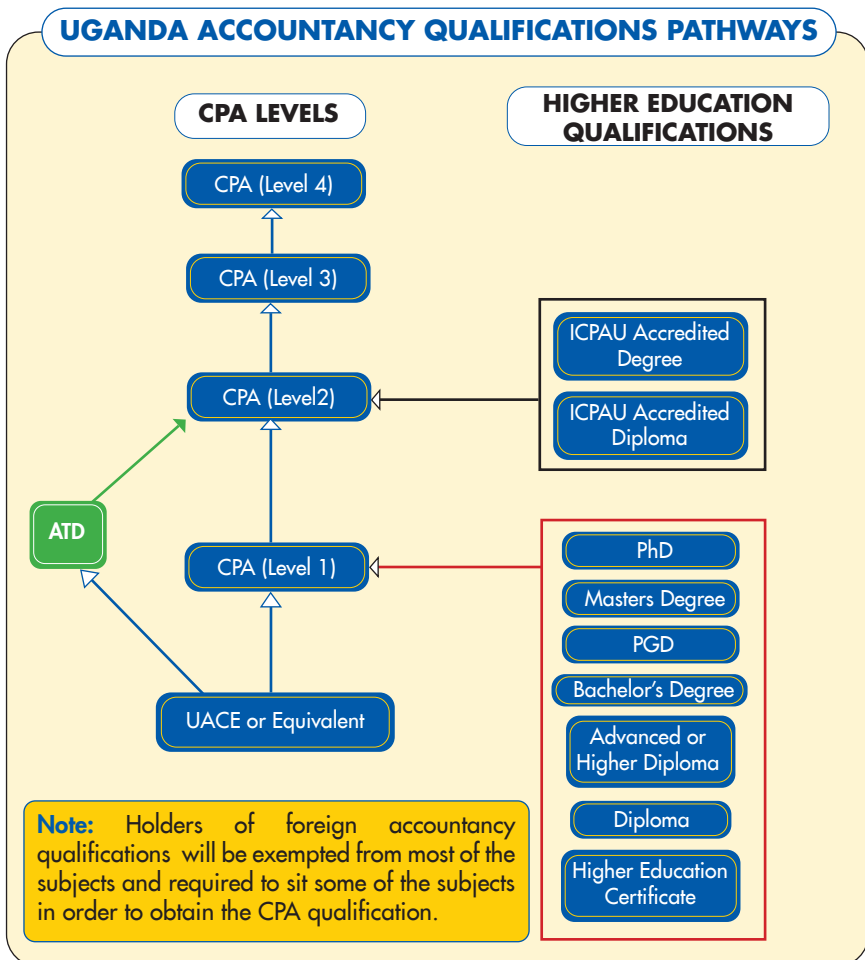
4.6 Professional Accountancy Courses:

- a) On completion of the professional accountancy course, the individual who is now a professional accountant may apply for a Master's degree or post graduate certificate (e.g. Certified Tax Advisor).
- b) Switching from one professional accountancy course to another is acceptable and exemptions are given on a subject for subject basis.
- c) An individual who has completed a professional accountancy qualification offered by professional accountancy organisation that is a member of the International Federation of Accountants (IFAC) may be given a range of exemptions depending on the coverage. Such an individual will be required to sit for country

specific subjects and others that are considered essential for Uganda’s business environment. Reciprocity considerations will be taken into account in granting exemptions.

4.7 Postgraduate qualifications:

There may be a situation when someone with a postgraduate qualification applies to study a professional accountancy course. In such a case, the professional accountancy organisation will follow the prior learning principle to grant him/her exemptions on a subject for subject basis.



5.0 RECOGNITION OF PRIOR LEARNING

Recognition of Prior Learning (RPL) in the context of UAQF is a process through which formal or non-formal / informal learning are measured, mediated for recognition across different contexts of IPD, and certified against the requirements for credit, access, inclusion or advancement in the accountancy professional education and training system for Uganda.

There is need for evaluation of prior learning leading to the awarding of exemptions from aspects of IPD. This applies to both academic and professional qualifications.

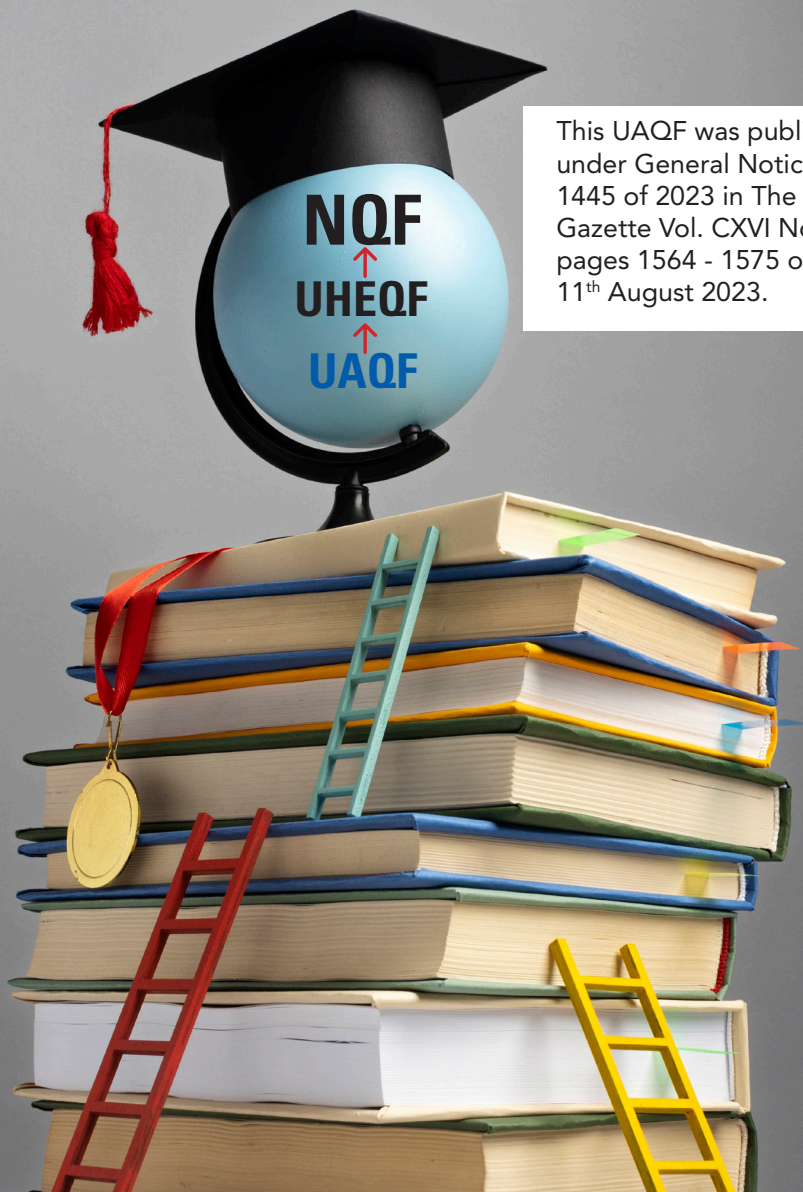
Exemptions are granted when an institution recognizes that the applicant possesses prior requisite or essential learning as evidenced from previous awards and is exempted from some subjects / courses within the study programme. The coverage should be 80% and above. Prior learning does not include qualifications received by exemptions or honorary.

On the other hand, applicants who do not possess such prior learning are required to undertake all subjects in a given course.

When implementing the RPL, reference will be made to the PAEB's policy and criteria of recognising academic and professional qualifications applicable at that time.

Holders of ATD, ICPAU Accredited Degrees and Diplomas will be exempted from all subjects at level 1.

Additionally, holders of foreign accountancy qualifications will be exempted from most of the subjects. However, they will be required to sit for the subjects that relate to the Uganda business environment and/or the core subjects that are deemed necessary for Uganda's economy.



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