

CPA & CAT
Examination results
NOVEMBER 2023

PRESS RELEASE

For immediate Release **Kigali, 22 December 2023**

NOVEMBER 2023 CPA AND CAT EXAMINATION RESULTS RELEASED

The Institute of Certified Public Accountants of Rwanda (**ICPAR**) hereby releases its 25th examinations result for both **Certified Public Accountants (CPA)** and **Certified Accounting Technicians (CAT)**. These exams were administered between **27th November to 01st December 2023** at the following examination Centers; Kigali Independent University (ULK); University of Kigali (Musanze campus), University of Rwanda (UR-Rusizi Campus); East African University Rwanda (EAUR -Nyagatare) and University of Rwanda (UR-Huye Campus).

For this ended sitting, 2,009 candidates registered for November 2023 examinations.
This is the highest numbers of candidates ever registered for a sitting. These were made up of **1,637 CPAs** and **372 CATs** compared to **1,155 (1,050 CPAs** and **105 CATs)** registered in August 2023 sitting. Hence, there was an increase of **56%** and **254% of CPA** and **CAT** candidates respectively compared to August 2023 sitting and the increase in registration is due to students from Higher Learning Institutions (HLIs).

The overall average pass rates for November 2023 sitting are **56%** and **48%** for **CAT** and **CPA** respectively compared to 55% for both CAT and CPA in August 2023 sitting. In general, the performance of **CAT** and **CPA** for **November 2023** is broadly in range with previous performances.

In regard to **November 2023 results**, a total of **66 students (43 CPAs and 23 CATs)** have fully completed the **CPA (R)** and **CAT (R)** qualifications respectively. This brings the cumulative total of **433 candidates who have completed the CPA(R)** qualification and **300 candidates who have completed the CAT(R) qualification since June 2014,** when the Institute had it first graduation.

The institute hereby congratulates all candidates who passed their various examination papers and more specifically those that have successfully completed the CPA (R) and CAT (R) qualification. Our commiserations to those that did not make it this time round. We again remind you that "failure doesn't mean stopping; it just means you haven't succeeded yet." And the ideal is, stop when you are done. This is the nature of professional examinations - world over.

We would like to thank the **Government of Rwanda (GoR)** for supporting the youth through sponsoring higher performing students from Higher Learning Institutions to undertake CPA qualification and all PFM staff that are expected to be CPAs and CATs. This is the right step towards building a competitive knowledge-based economy that will boost **Public Financial Management (PFM)**, the Kigali International Finance Center and other initiatives.

The ICPAR Governing Council, Education Commission and Management would like to thank the examiners, moderators, markers, security teams, invigilators, staff, checkers, other service providers and partners for their contribution towards a successful examinations process. Special thanks to **University of Rwanda, College of Business** and **Economics (CBE)** and **Adventist University of Central Africa (AUCA)** for their effort in supporting their students leading to good performance in this sitting.

Below is a list of finalists and best performers during November 2023 sitting:

CPA Finalists – November 2023			
S/N	**Registration No**	**Last Name**	**First Name**
1	PE/000011/12	MUNYEHIRWE	Emmanuel
2	PE/000043/12	MUSABENDE	Felix
3	PE/000349/14	UWANYENYERI	Mediatrice
4	PE/000461/14	INGABIRE	Claudine
5	PE/000712/15	NIYONSENGA	Emmanuel
6	PE/000739/15	MUNYANEZA	Martin
7	PE/000792/15	BIZERE	Patrick
8	PE/000889/15	TWIHANGANE	David
9	PE/000897/15	MUKESHIMANA	Sonia
10	PE/000930/15	HABIMANA	Janvier
11	PE/000959/15	MUSANA	Amza
12	PE/001311/16	GATALI	Eugene
13	PE/001640/17	MUGABO	Eric
14	PE/002387/18	SINDAHERA	Olivier
15	PE/002423/18	MUSHI MIYIMANA	Vincent
16	PE/002442/18	MANIRIHO	Jean Baptiste
17	PE/002454/18	MWITIRIHE	Innocent
18	PE/002461/18	NSABIMANA	David
19	PE/002554/18	NTAHONDEREYE	Emmanuel
20	PE/002671/18	NYIRABAGINAMA	Alexia
21	PE/002728/19	NTIRENGANYA	Emmanuel
22	PE/002748/19	MANIRAKIZA	Eric

CPA Finalists – November 2023			
S/N	Registration No	Last Name	First Name
23	PE/002940/19	NIYOMUGABO	Jean Denis
24	PE/003077/19	MUBERA	Jean Claude
25	PE/003333/20	SANDE	Dan
26	PE/003511/21	KAMPIRE	Marie Merci
27	PE/003537/21	NDAGIJIMANA	Anastase
28	PE/003630/21	TWIZERIMANA	Elisee
29	PE/003719/21	NDAHAYO	Jean Bosco
30	PE/003775/21	NAHIMANA	Constantin
31	PE/003785/21	IHIMBAZWE	Amina
32	PE/003810/21	IYAMUREMYE	Emmanuel
33	PE/003816/21	NIYOMWUNGERI	Sophie
34	PE/003818/21	BYEGEKA	Ivan
35	PE/003906/21	RUTICUMUGAMBI	Jean Paul
36	PE/004034/22	BIZWINAYO	Dieudonne
37	PE/004038/22	MUTABAZI	Patrick
38	PE/004039/22	NGABONZIZA	Samuel
39	PE/004043/22	ISINGIZWE	Isabelle
40	PE/004050/22	NIYOYANKIZA	Aline
41	PE/004051/22	AKINGENEYE	Christine
42	PE/004055/22	NDABANANIYE	Irapa
43	PE/004060/22	UWINGENEYE	Sabine

CAT Finalists – November 2023			
S/N	Registration No	Last Name	First Name
1	TE/000333/16	UWINEZA	Francoise
2	TE/000635/17	RUKUNDO	Augustin
3	TE/000902/19	MUKAMANA	Seraphine
4	TE/000908/19	SEBAKARANE	Jean De La Paix
5	TE/001004/20	AYISUBIJE	Justine
6	TE/001018/20	MUKANDAMAGE	Marthe
7	TE/001056/20	DUSABEYEZU	Beatha
8	TE/001075/20	DUFITUMUKIZA	Providence
9	TE/001175/20	UWIMPUHWE	Modeste
10	TE/001215/21	UWAMARIYA	Christine
11	TE/001220/21	AKUMWAMI	Innocent
12	TE/001225/21	UWITONZE	Febronie
13	TE/001240/21	NISHIMWE	Florence
14	TE/001256/21	NYIRANSABIMANA	Mary Ange
15	TE/001289/21	KARARA	Elisha
16	TE/001342/21	UWAGIZIMANA	Jean Claude
17	TE/001406/22	NDAYISHIMIYE	Joseph
18	TE/001415/22	NDAYISHIMIYE	Jean De Dieu
19	TE/001420/22	MANIRAFASHA	Innocent
20	TE/001449/23	UWABAREZI	Claudette
21	TE/001450/23	NSHIMIYIMANA	Jean Bernard
22	TE/001452/23	NSHIMIYIMANA	Innocent
23	TE/001456/23	MUSHIMIYIMANA	Odette

Best performers for November 2023 CPA examinations					
S/N	Reg No	First Name	Surname	Code	Module Title
1	PE/004480/23	NDAGIJIMANA	Aphrodis	F1.1	Business Mathematics and Quantitative Method
2	PE/005139/23	KUBWIMANA	Fulgence	F1.2	Introduction to Law
3	PE/004597/23	DUSABIMANA	Deborah	F1.3	Financial Accounting
4	PE/004917/23	INKINDI	Kellia	F1.3	Financial Accounting
5	PE/005073/23	BYIRINGIRO	Schadrack	F1.3	Financial Accounting
6	PE/005123/23	ISHIMWE	Chartine	F1.3	Financial Accounting
7	PE/004929/23	ISHIMWE	Taufiq	F1.4	Business Management, Ethics and Entrepreneurship
8	PE/004813/23	MANIRAKIZA	Emmy	F2.1	Management Accounting
9	PE/005007/23	UWASE	Salua	F2.1	Management Accounting
10	PE/004488/23	SHIMIRWA	Eric	F2.2	Economics and Business Environment
11	PE/004516/23	SINDAYIGAYA	Jean Baptiste	F2.2	Economics and Business Environment
12	PE/004430/23	MUHAWENIMANA	Barthazal	F2.3	Information System
13	PE/004554/23	NISHIMWE	Adeline	F2.4	Taxation
14	PE/004608/23	BYUKUSENGE	Marie Colombe	F2.4	Taxation
15	PE/004834/23	HABINEZA	Richard	I1.1	Managerial Finance
16	PE/004919/23	SHYAKA	George	I1.2	Financial Reporting
17	PE/004098/22	SHUMBUSHO	Jean Paul	I1.3	Company Law
18	PE/000207/14	MUREKEYIMANA	Sylvain	I1.4	Auditing
19	PE/004207/23	NIYIGENA	Clementine	A1.1	Strategic and Leadership
20	PE/004257/23	IRADUKUNDA	Olive	A1.2	Audit Practice and Assurance Services
21	PE/002570/18	FURAHA	Fraterne	A1.3	Advanced Financial Reporting
22	PE/004039/22	NGABONZIZA	Samuel	A2.1	Strategic Corporate Finance
24	PE/004050/22	NIYOYANKIZA	Aline	A2.2	Strategic Performance Management
25	PE/004050/22	NIYOYANKIZA	Aline	A2.3	Advanced Taxation

Best performers for November 2023 CAT examinations					
NN	**Reg No**	**First Name**	**Surname**	**Code**	**Module Title**
1	TE/001631/23	NSENGIMANA	Aloys	S1.1	Recording Financial Transaction
2	TE/001631/23	NSENGIMANA	Aloys	S1.2	Principles of costing
3	TE/001631/23	NSENGIMANA	Aloys	S1.3	Working Effective in Accounting and Finance
4	TE/001306/21	DUSABIMANA	Ruth	S2.1	Preparation of Basic Account
5	TE/001509/23	MANIRAREBA	Pierre	S2.2	Managing Cost and Cashflow
6	TE/001491/23	URIMUBENSHI	Ismael	S2.3	Professional Ethics in Accounting and Finance
7	TE/001549/23	NSHIZIRUNGU	Damascene	S3.1	Financial Accounting
8	TE/001240/21	NISHIMWE	Florence	S3.2	Management Accounting
9	TE/001175/20	UWIMPUHWE	Modeste	S3.3	Taxation
10	TE/001406/22	NDAYISHIMIYE	Joseph	S3.4	Auditing
11	TE/001452/23	NSHIMIYIMANA	Innocent	S3.4	Auditing
12	TE/000980/19	MUTUYEYESU	Honorine	S3.5	Credit Management
13	TE/000867/18	HABIMANA	Zephyline	S3.6	Public Financial Management
14	TE/001452/23	NSHIMIYIMANA	Innocent	S3.6	Public Financial Management

Should you need any further information, please do not hesitate to contact us.
Email: education@icparwanda.com or call us on **+250 784103930**
or refer to our website: www.icparwanda.com.