

Tuition Providers & Study Material

Currently, University of Rwanda (UR), University of Kigali (UoK), Adventist University of Central Africa (AUCA) and Kibogora Polytechnic (KP) in high learning institutions and other tuition provider such as seven solutions Ltd and Cornerstone & Luthien are providing tuition for the ICPAR qualifications after having been accredited by the Institute. For further details regarding accreditation of tutors, tuition providers and examination centres, please visit: www.icparwanda.com.

Similarly, all subjects **study** materials which students will be using for studying can be found on the above-mentioned website. www.icparwanda.com

Examination Dates

There are three (3) examination sittings each year i.e. April, August and December. The exact examination dates shall be communicated upon registration and examination centers shall equally be shared to students during registration.

Registration Deadline

April Examination: **28th February**
 August Examination: **30th June**
 December Examination: **15th October**

Career Opportunities

After successful completion of the program, the following avenues are available:

Accounting, Auditing, Tax Consultants, Management Consultants, Finance Directors, Budget Analysts, Risk Managers, Lecturers, CEOs, CFOs, Finance Managers among many others.

Exemptions & Retention of Credits

Exemptions may, upon formal request be given to registered students who are holders of certain degrees, certificates and diplomas recognized by ICPAR and are granted on a paper-by-paper basis.

Papers taken and passed in a level shall be **RETAINED** as **CREDITS** provided that the candidate enters and attempts all the papers or the candidate is granted exemptions from some papers in the level or has earned credits in previous attempts.

Further, a candidate who is awarded credit(s) in a sub-level must enter and pass the failed papers in the level in three years or six years sitting that follow, failure to which the candidate will be required to sit all the papers in the sublevel.

General Fees

Details	CPA		CAT	
	FRW	USD	FRW	USD
Registration Fee	100,000	100	50,000	50
Identity cards fees	5,000	5	5,000	5
Reinstatement fees	50,000	50	50,000	50
Annual Subscription fees	50,000	50	50,000	50
To whom it may concern	5,000	5	5,000	5

CAT Examination & Exemption

Details	Examination Fees		Exemption Fees	
	FRW	USD	FRW	USD
CAT Stage 1 (Single paper)	45,000	45	45,000	45
CAT Stage 2 (Single paper)	45,000	45	45,000	45
CAT Stage 3 (Single paper)	45,000	45	45,000	45
Remarking fees (Single paper)	100,000Frw / 100USD			

CPA Examination & Exemption

Details	Examination Fees		Exemption Fees	
	FRW	USD	FRW	USD
CPA Foundation level (Single paper)	45,000	45	45,000	45
CPA Intermediate level (Single paper)	55,000	55	55,000	55
CPA Advanced level (Single paper)	65,000	65	65,000	65
Remarking fees (Single paper)	100,000Frw / 100USD			

May you wish to register or pay any fees to the institute, please use one of the following methods:

(RWF) BK Account No: 00040-00335616-29

(USD) Ecobank Account No: 6775012931

MOMO PAY: *182*8*1*009201#

May you wish to obtain further information or clarification, please Contact us:



+250 784 103 930



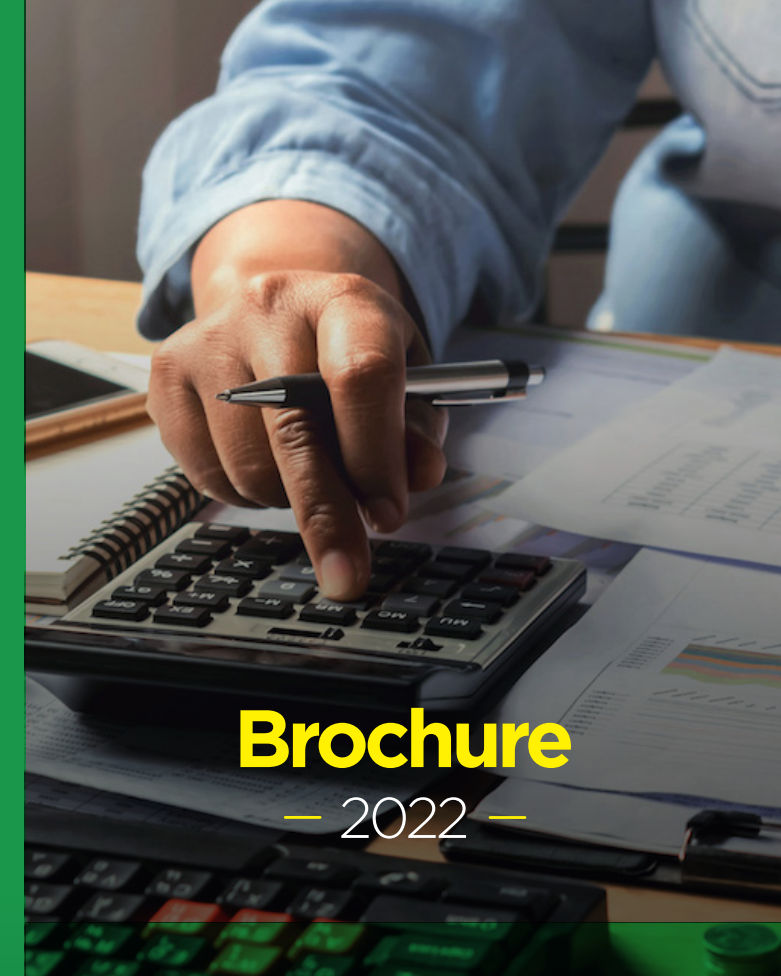
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INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF RWANDA

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Brochure
 — 2022 —



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ICPAR is the Professional Accountancy Organization (PAO) mandated by Law number 11/2008 of 06/05/2008 to regulate and grow the accountancy profession in the Republic of Rwanda. It is the only body authorized by law to register and grant practicing certificates to Certified Public Accountants (CPAs) in Rwanda. Certified Public Accountants/Accounting Technicians Certificate holders - members of ICPAR are entitled to the CPA(R), CAT(R) designation. The institute endeavors to serve within the public interest.



Our Vision

"A strong, relevant and sustainable profession."



Our Mission

"To build a strong and engaged professional accountancy organization that anticipates stakeholder expectations and acts in the public interest."



Our Core Values

Our core values are the glue that holds the Institute together and provide the cultural basis for communicating how, in conducting business, ICPAR will deal with stakeholder expectations – guiding decisions and actions towards effectiveness at public interest and these are: **Integrity; Public Interest; Professionalism; and Innovation (IPPI)**



ICPAR Objectives

- ▶ To train professionals in accountancy and auditing to prepare, maintain, present and analyze financial information in oral and written forms.
- ▶ Mentor managers and leaders with the ability to make sound judgement and informed business decisions.
- ▶ Teach business advisers to act with integrity, professionalism and positive attitude in their discharge of duties.

- ▶ Mould innovative and responsible corporate citizens able to address business challenges in a dynamic business environment.

ICPAR has developed an internationally benchmarked syllabus for the Professional Accounting Qualification program (CPA) and the Certified Accounting Technician program (CAT) for Rwanda.

Upon successful completion of the program, one is recognized as a professional accountant and is granted the right to use the title CPA(R) or CAT (R) after one's name.

ICPAR Qualification Program

CAT Examinations by ICPAR

Certified Accounting Technicians (CAT) Examinations for persons who wish to qualify and work as middle level accountants and technical support specialists in auditing, taxation and other related fields.

Certified Accounting Technicians (CAT) Entry Requirements

- ▶ Senior Six Examination score of 15 points or more;
- ▶ Senior six examination certificate with at least two years relevant work experience;
- ▶ Certificates from recognized institution such as TVET Certificate III in accounting (RTQF level 3);
- ▶ Certificates from other recognized professional examination bodies;
- ▶ Mature Entry route:
 - ▶ Ordinary level with at least three years' work experience;
 - ▶ More than 7 years of relevant work experience with a proof from a recognized employer for candidates with qualifications different from the ones cited above.

CAT Qualification Paper Stages

CAT Qualification Stage 1

- S1.1 Recording Financial Transactions
- S1.2 Principles of Costing

S1.3 Effective Working in Accountancy and Finance

S1.4 Computerized Accounting Software

CAT Qualification Stage 2

S2.1 Preparation of Basic Accounts

S2.2 Managing Costs and Cash Flows

S2.3 Professional Ethics in Accounting and Finance

S2.4 Spreadsheet Software

CAT Qualification Stage 3

S3.1 Financial Accounting

S3.2 Management Accounting

S3.3 Taxation

S3.4 Audit and Assurance

CAT Qualification Specializations

Option 1 S3.5 Credit Management

Option 2 S3.6 Public Finance Management

CPA Qualification Information

Certified Public Accountants (CPA) Entry Requirements

- ▶ Senior Six Certificate with two (2) principal passes or its equivalent OR
- ▶ Certified Accounting Technician (CAT) Certificate from ICPAR or its equivalent
- OR**
- ▶ Bachelor's degree holders from recognized universities OR
- ▶ Diploma in Accounting or Accounting Certificate from a recognized University or
- ▶ Professional Accountancy body plus two (2) years' work experience OR second Year University students specializing in Accounting or Business studies
- ▶ Such other certificates or diplomas as may be approved by ICPAR

- ▶ Mature entry route:

- ▶ Ordinary level with at least 6 years of practical work experience:
- ▶ More than 10 years of relevant work experience with proof from a recognized employer for candidates with qualifications different from those cited above.

CPA Qualification Foundation Level 1

F1.1 Business Mathematics and Quantitative Methods

F1.2 Introduction to law

F1.3 Financial Accounting

F1.4 Business Management, Ethics, and Entrepreneurship

CPA Qualification Foundation Level 2

F2.1 Management Accounting

F2.2 Economics and Business Environment

F2.3 Information Systems

F2.4 Taxation

CPA Qualification Intermediate Level

I1.1 Managerial Finance

I1.2 Financial Reporting

I1.3 Company Law

I1.4 Auditing

CPA Qualification Advanced Level 1

A1.1 Strategy and Leadership

A1.2 Audit Practice and Assurance Services

A1.3 Advanced Financial Reporting

CPA Qualification Advanced Level 2

A2.1 Strategic Corporate Finance

A2.2 Strategic Performance Management

A2.3 Advanced Taxation