Revamped CPA Qualification

Frequently Asked Questions

FAQS

A. Transition & Impact on current students

1. **How will the transition affect current CPA students?**
   - Current students will receive exemptions or take mapped new modules depending on how their completed subjects align with the new structure (transition mapping applies).

2. **Will my past marks be transferred?**
   - Yes. For papers mapped as Equivalent, your previous mark transfers as-is to the new paper. Marks below 50% do not constitute a pass.

3. **Will I lose any credits during the transition?**
   - No. All previous achievements are recognized through Equivalent, Exemption, or Combination rules.

4. **If I previously failed a paper, do I retake it under the new syllabus?**
   - Yes. Failed or incomplete papers must be completed under the revamped CPA.

5. **Can I switch between new pathways (public vs private) after starting one?**
   - No. Switching pathways is not allowed after attempting a module in one path.

6. **Can I attempt Strategic papers before completing Technical?**
   - No. Strategic papers require all Technical papers to be completed.

7. **Can I combine papers across levels?**
   - Yes—up to six per sitting—if prerequisite rules are not violated. Certain subjects require specific prior passes.

8. **Are the Professional Level papers mandatory for ongoing students?**
   - Yes—for ongoing students. Completed CPA graduates do not need to return for Professional Level. (As per user requirement)

9.   If I was at the Old Advanced Level, what happens?

- You are mapped to the closest Strategic-Level papers or granted exemptions based on subject equivalence.

10.   When does the transition begin?

- Tuition starts January 2026; first exams February 2026 for Technical & Operational levels.

B. Structure of the new CPA Qualification

11.   What are the four levels of the revamped CPA?

- Technical, Operational, Strategic, Professional.

12.   What papers are in the Technical Level?

- Financial Accounting, Management Accounting, Audit & Assurance, Taxation.

13.   What papers are in the Operational Level?

- Law, Ethics & Governance; Digital Finance; Financial Management; Financial Reporting; Advanced Taxation.

14.   What papers are in the Strategic Level?

- Advanced Financial Reporting; Advanced Financial Management; Advanced Audit & Assurance; Strategic Management; Managing Performance (Public & Private); Advanced Public Financial Management.

15.   What papers are in the Professional Level?

- Test of Professional Competence – Public Sector or Private Sector (capstone case studies).

16.   Is the new curriculum aligned to international standards?

- Yes, aligned to IFAC IES and benchmarked globally.

17.   Are there competencies tied to each level?

- Yes. Competency areas span Ethics, Digital Finance, Financial Reporting, PFM, Strategy, Leadership, etc.

C. Fees, Registration & Administration

18.   What is the exam fee structure?

- Technical: RWF 65,000
- Operational: RWF 75,000
- Strategic: RWF 85,000
- Professional: RWF 120,000

19. Are fees increasing because of the revamp?

• No. ICPAR has maintained the current fee levels during the transition—no increases for students or sponsors.

20. How many exams can a candidate take per sitting?

• Up to six papers per sitting.

21. How many sittings per year?

• Four sittings: February, May, August, November.

22. Where do students register for exams?

• Through the ICPAR student portal.

D. Learning Materials & Support

23. How do students access learning materials?

• Materials are provided free upon exam booking; accessible as e-books/PDFs.

24. Are materials interactive?

• Initially PDF/e-books; ILMS-based interactive content will be phased in during 2026 as system development continues.

25. Can students access materials after passing?

• Yes. Materials remain available for passed/exempted papers; failed papers require rebooking.

26. Are tuition providers still required?

• Optional. Students may self-study using ICPAR materials or combine with accredited tuition providers.

27. What support is available for difficult subjects?

• Webinars, specimen exams, examiner reports, technical articles, and study support guides.

28. Will tutors receive training?

• Yes. Mandatory Training-of-Tutors (TOT) sessions before first teaching.

29. Are hard-copy textbooks available?

• Yes, for purchase by students or sponsoring employers.

E. Exams & assessment mode

30. How will exams be delivered?

• Initially via invigilated paper-based exams (PBE) starting February 2026.

31. Will Computer-Based Exams (CBEs) replace Paper Based Exams (PBEs)?

• Yes, progressively, once CBE and ILMS platforms are fully tested (2026–2027 planned rollout).

32. Will remote/online exams be available?

• Future CBEs may allow remote proctoring, depending on technology readiness.

33. How can students prepare for CBEs?

• Through mock tests unlocked by completing study activities (as planned in ILMS workflow).

34. Will exam formats change?

• Yes. New structure includes objective tests, multi-task questions, constructed responses, and case-study assignments (Professional Level).

35. What is the pass mark?

• 50% for all papers.

F. Exemptions & eligibility

36. who is eligible for exemptions?

• Holders of diplomas, bachelor's degrees, post-graduate qualifications, and professional qualifications—based on content and comparability.

37. What is the maximum number of exemptions?

• Up to 4 for degree based exemptions. Professional qualification holders may exceed 4 based on detailed comparison..

38. Can CAT graduates get exemptions?

• Yes. CAT graduates may receive exemptions in equivalent Technical-level papers if completed within five years.

G. Operational & practical questions

39. Where are physical exam centers located?

• ICPAR-accredited centers displayed in the system during exam booking; students choose their preferred center.

40. What are the key benefits of the revamped CPA?

• Future-ready digital integration
• Updated competency-based curriculum
• Stronger alignment with employers' needs
• International benchmarking
• Modernized exam and learning ecosystem
• Clear pathways (public/private)