

New. Bold. Future-Ready.

Overview of the Revamped
CPA Program



More
than a
Revamp...





It is a
Revolution

ICPAR has revamped the CPA qualification as part of its mandate to grow and strengthen the accountancy profession in Rwanda and the region. More than a curriculum update, this transformation introduces a competency-based, market-aligned structure designed to meet the evolving needs of employers and society. By embedding real-world application, digital finance, and public financial management across four progressive levels, ICPAR is preparing accountants who are not only technically proficient but also strategic contributors.

This revamp ensures the profession produces graduates who can solve complex challenges, leverage digital tools for smarter decision-making, and uphold transparency and governance, thus, directly supporting both private enterprise and national development.

In doing so, ICPAR reaffirms its role as a driver of talent development, economic growth, and global competitiveness for Rwanda's accounting profession.

The program's key features



Competency-based approach:

The Revamped CPA program focuses on real-world application, critical thinking, and problem-solving rather than rote memorization.



Alignment with market needs:

Digital finance, public financial management, and managing performance in both sectors ensure graduates are industry-ready.



Modernized structure:

Four progressive levels (Technical, Operational, Strategic, Professional) designed to build knowledge, skills, and professional judgment step by step.



Employer-focused outcomes:

Graduates are equipped with practical skills employers value such as solving complex challenges, leveraging digital tools, and strengthening governance in both public and private sectors.



Talent development:

Beyond technical knowledge, the program sharpens analytical, problem-solving, and critical-thinking skills, producing workplace-ready professionals from day one.



National and regional impact:

By fostering transparent reporting, efficient resource allocation, and sound governance, the CPA qualification strengthens Rwanda's economy, boosts investor confidence, and supports cross-border opportunities.



Global recognition:

Benchmarking against international accountancy standards and adopting computer-based exams ensures Rwanda's CPAs remain competitive globally.



Flexible exam options:

Students can choose between supervised centers or secure online exams, ensuring

accessibility while upholding fairness and integrity.



Digital learning resources:

Free study materials and structured mock exams build familiarity with the CBE format and ensure candidates are well-prepared.



Confidence through practice:

The system encourages a smooth transition from learning to application, reinforcing both competence and workplace-relevant digital skills.



Specialized pathways:

The revamped CPA programme offers specialized pathways allowing learners to tailor their studies toward either the public sector or the private sector. This enables students to gain targeted knowledge and skills relevant to their chosen career path, ensuring a more focused and practical learning experience.



A Smarter Path:





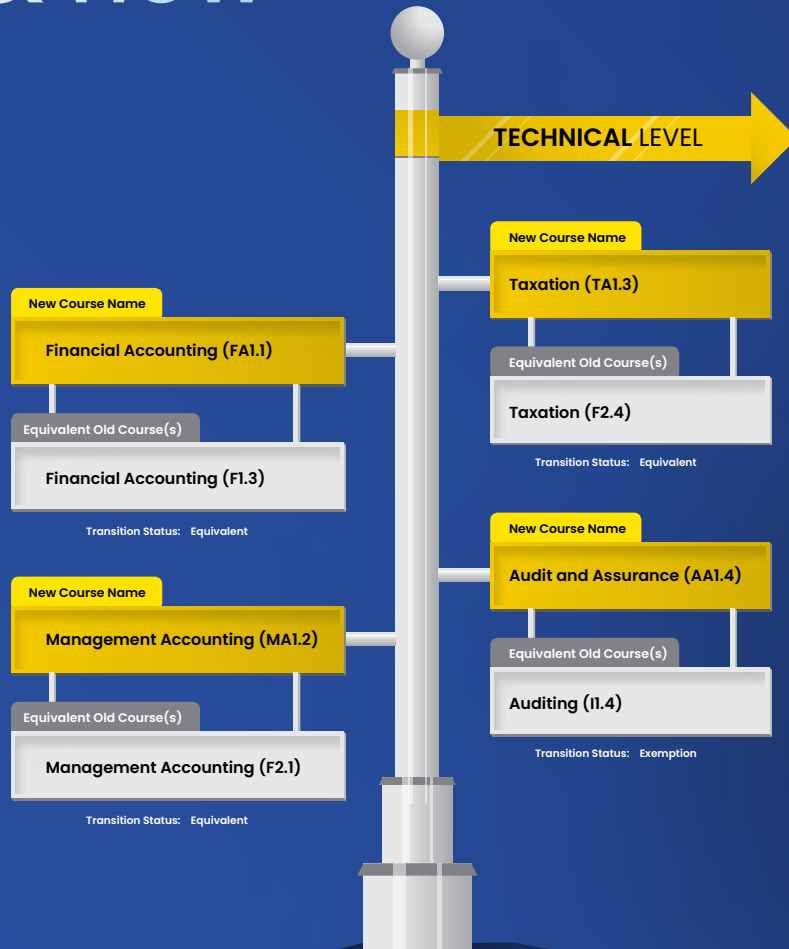
The Revamped CPA Program at a Glance



Curriculum Overview:



Comparison diagram between old & new









**Your Next
Move:**





How to Begin or Continue Your CPA Journey.



Registration

Are you a new student?

Registration is easy. Visit www.imis.icparwanda.com, create your student account, and follow the prompts.

Are you an existing student?

It's business as usual! Login to your IMIS account via: www.imis.icparwanda.com, and continue your journey seamlessly.



Key Dates

- There are four examination sittings annually: February, May, August, and November. The exact examination dates are posted on www.icparwanda.com at the beginning of every year.

Level	First examination sitting
Technical Level	February 2026
Operational Level	February 2026
Strategic Level	August 2026
Professional Level	November 2026

Note:

Students who have passed all papers at the Intermediate Level will continue under the old CPA qualification structure. They will be allowed to complete the qualification in its current format up to the May 2026 examination sitting, which will be the final sitting before the equivalent level is introduced under the revamped CPA programme.



Delivery Mode

- ▶ The revamped CPA programme embraces a flexible and progressively digital learning experience. In the initial phase, students will access study materials through their IMIS accounts upon booking their exams, and examinations will be delivered fully physically to ensure a smooth transition for all learners.

Over time, we will gradually transition to an integrated ILMS-supported learning environment and Computer-Based Examinations (CBE), where students will benefit from structured mock exams designed to build confidence with the CBE format.





Fee Structure

General Fees		
Details	FRW	USD
Registration	100,000	100
Student ID	5,000	5
Annual Subscription	50,000	50
Reinstatement	50,000	50
To Whom it may Concern	5,000	5

Examination & Exemption Fees per paper		
Revamped CPA	FRW	USD
Technical Level	65,000	65
Operational Level	75,000	75
Strategic Level	85,000	85
Professional Level	120,000	120
Remarking Fees	100,000	100



Revamped CPA Qualification

Frequently Asked Questions





FAQs

A. Transition & Impact on current students

Q How will the transition affect current CPA students?

A

Current students will receive exemptions or take mapped new modules depending on how their completed subjects align with the new structure (transition mapping applies).

Q Will my past marks be transferred?

A

Yes. For papers mapped as *Equivalent*, your previous mark transfers as-is to the new paper. Marks below 50% do not constitute a pass.

Q Will I lose any credits during the transition?

A

No. All previous achievements are recognized through *Equivalent*, *Exemption*, or *Combination* rules.

Q If I previously failed a paper, do I retake it under the new syllabus?

A

Yes. Failed or incomplete papers must be completed under the revamped CPA.

Q Can I switch between new pathways (public vs private) after

starting one?

A

No. Switching pathways is not allowed after attempting a module in one path.

Q Can I attempt Strategic papers before completing Technical?

A

No. Strategic papers require all Technical papers to be completed.

Q Can I combine papers across levels?

A

Yes—up to six per sitting—if prerequisite rules are not violated. Certain subjects require specific prior passes.

Q Are the Professional Level papers mandatory for ongoing students?

A Yes—for ongoing students. Completed CPA graduates do not need to return for Professional Level. (As per user requirement)

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

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

Q When does the transition begin?

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

B. Structure of the new CPA Qualification

Q What are the four levels of the revamped CPA?

A *Technical, Operational, Strategic, Professional.*

Management Accounting, Audit & Assurance, Taxation.

Reporting; Advanced Taxation.

Q What papers are in the Technical Level?

A Financial Accounting,

Q What papers are in the Operational Level?

A Ethics, Law & Governance; Digital Finance; Financial Management; Financial

Q What papers are in the Strategic Level?

A Advanced Financial Reporting; Advanced Financial Management; Advanced Audit & Assurance; Strategic Management;



Managing Performance
(Public & Private);
Advanced Public
Financial Management.

Q What papers are in the Professional Level?

A Test of Professional Competence – Public Sector or Private

Sector (capstone case studies).

Q Is the new curriculum aligned to international standards?

A Yes, aligned to IFAC IES and benchmarked globally.

Q Are there competencies tied to each level?

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

C. Fees, Registration & Administration

Q What is the exam fee structure?

A

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

Q Are fees increasing because of the revamp?

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

Q How many exams can a candidate take per sitting?

A Up to six papers per sitting.

Q How many sittings per year?

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

Q Where do students register for exams?

A Through the ICPAR student portal.



D. Learning Materials & Support

Q How do students access learning materials?

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

Q Are materials interactive?

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

Q Can students access materials after passing?

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

Q Are tuition providers still required?

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

Q What support is available for difficult subjects?

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

Q Will tutors receive training?

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



Q Are hard-copy textbooks available?

A Yes, for purchase by students or sponsoring employers.



E. Exams and assessment mode

Q How will exams be delivered?

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

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

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

Q Will remote/online exams be available?

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

Q How can students prepare for CBEs?

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

Q Will exam formats change?

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

Q What is the pass mark?

A 50% for all papers.

F. Exemptions & eligibility

Q Who is eligible for exemptions?

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

Q What is the maximum number of exemptions?

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

Q Can CAT graduates get exemptions?

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

G. Operational & practical questions

Q Where are physical exam centers located?

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

Q What are the key benefits of the revamped CPA?

- A
- Future-ready digital integration
 - Updated competency-based curriculum
 - Stronger alignment

with employers' needs

- International benchmarking
- Modernized exam and learning ecosystem
- Clear pathways (public/private)





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