

ENTRY REQUIREMENTS

A. Regular Entry

- 3.1 5 GCE 'O' level credits or 5 RSA II or 5 General Business Certificate Examination (GBCE) or 5 WASSCE passes, including English Language and Mathematics.
PLUS any of the following:
 - 3.1.1 3 'A' Level passes, with at least a grade 'D' in one subject and excluding General Paper OR
 - 3.1.2 3 RSA III or LCCI III or 3 ABCE OR
 - 3.1.3 DBS (Accounting or Secretarial option) OR
- 3.2 A Diplomat from a recognized Institution including Teacher's Diploma, Diploma in Public Finance and Accountancy, Higher National Diploma, Diploma from recognized Universities, Teachers' Post-Sec. Certificate etc.
- 3.3 A Degree from a recognized University or an Accountancy qualification from a recognized Accountancy body.
- 3.4 6 Passes at WASSCE with at least aggregate 20 and including English Language and Mathematics.
- 3.5 6 Passes at General Business Certificate Examination (GBCE) with at least aggregate 20 and including English Language and Mathematics

B. MATURE STUDENTS

- 3.6 To register as a MATURE student for the CA programme, an applicant should:
 - 3.6.1 Be at least 25 years of age.
 - 3.6.2 Have at least 5 GCE 'O' level credits OR 5 RSA II or GBCE OR WASSCE passes including English Language and Mathematics.
PLUS any of the following:
 - 3.6.3 2 'A' level passes excluding General Paper OR 2 RSA III/ ABCE OR 2 LCCI stage III passes.
 - 3.6.4 Relevant working experience in an Accounts or Audit office of an organization for a minimum period of three years.
 - 3.6.5 Be supported by his/her employers with a written confirmation of working experience in accounting or auditing.
- 3.7 Any other qualification acceptable to the Institute.

EXEMPTION POLICY

1. Holders of the following qualifications (awarded by recognised institutions) are exempted from Parts 1 and 2 of the qualifying examinations:
 - University Degree in Accountancy
 - HND Accounting Option
 - GAT/ATSWA

2. Holders of any Diploma certificate in accountancy from recognized tertiary institutions are exempted from Part 1 of the qualifying examinations.

Diploma in Business Studies [DBS] awarded by Technical Examinations Division of Ghana Education Service **does not** qualify for this exemption

3. Holders of university degrees (other than those specified in (1) above) and comparable professional qualifications recognized by the Institute would be granted exemption on subject by subject basis on the merit of subjects passed as indicated on the academic transcript.

4. Holders of any second degree from recognized Universities, irrespective of the programme pursued, are exempted from Part 1 of the qualifying examinations. They therefore start writing the examination at part 2.

5. Holders of masters degree (accounting option) awarded by recognized universities would be granted exemption from Parts 1 and 2. They may also be exempted from specific subjects in part 3 based on subjects passed in the masters' programme, as indicated on the academic transcript.

6. Exemptions would not be extended to any paper in Part 4. Part 4 papers are to be written and passed by all students.

TRANSITIONAL ARRANGEMENTS

Part 1

A student who has written and passed all papers in Part 1 of the old scheme would be exempted from the entire Part 1 of the new scheme. This means that he/she would move to part 2 of the new scheme. He would however has to apply and pay for exemption in 1.4 Business *Information System*.

Part 2 and 3

- i. A pass in (old)2.1: Financial Accounting Practice earns a candidate a pass in 3.1 Financial Reporting and 3.2 Public Sector Accounting
- ii. A pass in (old) 2.2: Management Accounting & Control earns a candidate passes in 2.1: Quantitative Tools in Business and 3.3: Cost and Management Accounting.
- iii. A pass in 2.3: Company and Partnership Law earns a candidate 2.3 Business & Corporate Law in the scheme.
- iv. A pass in 2.6: Audit & Internal Review earns a candidate 2.2 Audit & Internal Review in the new syllabus
- v. A pass in 2.7: Strategic Management earns a candidate 4.3: Business Strategy & Governance in the new syllabus

Thus, a candidate who has completed Parts 1 and 2 of the old syllabus would be exempted from Part 1, Part 2 and 3. 1Financial Reporting, 3.2 Public Sector Accounting, 3.3: Cost & Management Accounting and 4.3 Corporate Strategy and Governance. He would have to write and pass 3.4: Financial Management to complete part 3. He would then move to part 4 to write 4.1: Advanced Financial Reporting, 4.2: Advanced Auditing and Professional Ethics and 4.4: Business Strategy and Governance to complete the qualifying examinations. ***Within the transitional period (May 2010 and November 2010 examinations), a candidate within this category may combine 3.4, 4.1 4.2 and 4.4***

Part 4

- I. A candidate who has a referral in 3.1: Corporate Reporting Strategy under the old syllabus would have to write 4.1: Advanced Financial Reporting in the new scheme to complete the exams.
- II. A candidate who has a referral in 3.2: Assurance & Audit Practice under the old syllabus would have to write and pass 4.2 Advanced Auditing & Professional Ethics to complete the exams.
- III. A candidate who has a referral in 3.3: Financial Management Strategy under the old syllabus would have to write and pass 3.4. Financial Management (New Scheme) to complete the qualifying exams.
- IV. A candidate who has a referral in 3.4 Advanced Tax Planning and Fiscal Policy would have to write and pass 4.4: Advanced Tax Planning and Fiscal Policy (new Scheme) to complete the qualifying exams.

A candidate who has been referred has three more attempts (within 18 months) after the first referral, to write and pass the referred subjects.

TRANSITIONAL ARRANGEMENTS FOR FULLY PASSED PART:

Those who have passed	Are exempted from	Will have to write and pass
PART 1	1.1 Financial Accounting Fundamentals 1.2 Business Management 1.3 Economics 1.4 Business Information Systems	All papers in Parts 2, 3 and 4 to complete the qualifying examinations
PART 2	1.1 Financial Accounting Fundamentals 1.2 Business Management 1.3 Economics 1.4 Business Information Systems 2.1 Quantitative Tools in Business 2.2 Audit and Internal Review 2.3 Business and Corporate Law 2.4 Principles and Practice of Taxation 3.1 Financial Reporting 3.2 Public Sector Accounting 3.3 Cost and Management Accounting 4.3 Corporate Strategy and Governance	3.4 Financial Management 4.1 Advanced Financial Reporting; 4.2 Advanced Auditing and Professional Ethics; and 4.3 Advanced Taxation and Fiscal Policy 4.4 to complete the qualifying examinations

TRANSITIONAL ARRANGEMENTS FOR PARTLY PASSED PART

Part 1

OLD SCHEME	NEW SCHEME	NEW SCHEME
Those who have passed	Are Exempted from	Will Write and pass
1.1 Accounting Foundations	1.1: Financial Accounting Fundamentals	1.2 Business Management 1.3 Economics 1.4 Business Information Systems and then proceed to Part 2
1.2 Business Management	1.2 Business Management	1.1 Financial Accounting Fundamentals 1.3 Economics 1.4 Business Information Systems and then proceed to Part 2
1.3 Economics	1.3 Economics	1.1 Financial Accounting Fundamentals 1.2 Business Management 1.4 Business Information Systems and then proceed to Part 2
1.4 Business Law	No Exemption	All papers in Part 1 and then proceed to part 2

Part 2

OLD SCHEME	NEW SCHEME	NEW SCHEME
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Those who have passed	Are exempted from	Will have to write and pass
2.1 Financial Accounting Practice	3.1 Financial Reporting	All Part 2 subjects before proceeding to part 3 to write 3.3 Cost and Management Accounting and 3.4
	2.1 Quantitative Tools in Business 3.3 Cost and Management Accounting	2.2 Audit and Internal Review 2.3 Business and Corporate Law 2.4 Principles and Practice of Taxation to complete Part 2 before proceeding to Part 3. 4 Financial Management
2.3 Company and Partnership	2.3 Business and Corporate Law	2.1 Quantitative Tools in Business 2.2 Audit and Internal Review 2.4 Principles and Practice of Taxation to complete part 2 before proceeding to Part 3
2.4 Taxation	2.4 Principles and Practice of Taxation	2.1 Quantitative Techniques 2.2 Audit and Internal Review 2.3 Business and Corporate Law to complete part 2 before proceeding to Part 3
2.5 MIS & Business Systems	1.4 Business Information Systems	All Part 2 subjects before proceeding to part 3.
2.6 Audit & Internal Review	2.2 Audit and Internal Review	2.1 Quantitative Tools in Business 2.3 Business and Corporate Law 2.4 Principles and Practice of Taxation to complete part 2 before proceeding to Part 3
2.7 Strategic Management	4.3 Corporate Strategy and Governance	All Part 2 subjects before proceeding to part 3.

Part 3

Those referred in	Are exempted from	Will have to write and pass
3.1 Corporate Reporting Strategy	4.2 Advanced Auditing And Professional Ethics 4.3 Corporate Strategy And Governance	4.1 Advanced Financial Reporting

	4.4Advanced Tax Planning and Fiscal Policy	
3.2 Assurance and Audit Practice	4.1Advanced Financial Reporting 4.3 Corporate Strategy and Governance 4.4Advanced Tax Planning And Fiscal Policy	4.2 Advanced Auditing and Professional Ethics
3.3 Financial Management Strategy	4.1 Advanced Financial Reporting 4.2Advanced Auditing And Professional Ethics 4.3 Corporate Strategy And Governance 4.4Advanced Tax Planning and Fiscal Policy	3.3 Financial Management
3.4 Advanced Tax Planning and Fiscal Policy	4.1 Advanced Financial Reporting 4.2Advanced Auditing and Professional Ethics 4.3Corporate Strategy and Governance	4.4 Advanced Taxation and Fiscal Policy

EXEMPTION FOR BUSINESS INFORMATION SYSTEMS

Part 2 (old scheme) candidates who, after the 2009 November examinations, had not passed MIS and Business Systems may apply for exemption in 1.4 Business Information System (since the paper is now shifted to part 1 (new scheme). This exemption attracts payment of exemption fee

WRITING PAPERS ACROSS LEVELS

As part of the transitional arrangements, and within a period of one year (May 2010 and November 2010 examinations), candidates may write papers across levels, provided the papers involved shifted levels as a result of the revision of the syllabus. For example, a candidate may register to write Paper 2.1: Quantitative Tools in Business and Paper 3.3: Cost and Management Accounting in an examination diet.