

ABOUT THE EXAMINATION

The Certified Public Accountants (CPA) Examination

This examination is intended for persons who wish to qualify and work as professional accountants, auditors, finance managers, tax specialists and financial consultants.

There are 18 papers in total divided into those taken at Foundation, Intermediate, and Advanced levels respectively. They together represent a challenging agenda for prospective accountants but one which will mean those who have successfully passed the papers will have a wide and deep knowledge of the range of topics that are relevant to professional accountants as well as giving employers, clients and other users of accounting services increased confidence in the work of qualified accountants in Rwanda.

The syllabus and the associated examination process, will play a crucial part in increasing credibility of the profession, and will increase the career potential of those who are qualified accountants as well as developing a strengthened sense of professional pride.

The individual papers are as follows:

	FOUNTATION 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
	FOUNTATION LEVEL 2
F2.1	Management Accounting
F2.2	Economics and the Business Environment
F2.3	Information Systems
F2.4	Taxation
	INTERMEDIATE LEVEL
I1.1	Managerial Finance
I1.2	Financial Reporting
I1.3	Company Law
I1.4	Auditing
	ADVANCED LEVEL 1
A1.1	Strategy and Leadership
A1.2	Audit practice and assurance services
A1.3	Advanced Financial Reporting
	ADVANCED LEVEL 2
A2.1	Strategic corporate Finance
A2.2	Strategic Performance Management
A2.3	Advanced Taxation

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The Certified Accounting Technicians (CAT) Examination

This examination is intended for persons who wish to qualify and work as middle level accountants and technical support specialists in auditing, taxation and other related fields.

The accounting technician qualification is an important step towards a rewarding career in accountancy or business. The technician qualification can be obtained in as little as two years with a possibility of completing in one year for first learners.

Having certified accounting technician qualification is a distinct advantage in the market place as it is seen by many employers as essential when they are hiring. Members can take up key roles in accounting practices, industry and the public sector. Some students decide to continue studying and will use Certified Accounting Technician qualification as a stepping stone into other professional accounting and taxation bodies.

For instance many students pursue further accounting studies with professional bodies such as Institute of certified Public accountant of Rwanda. Such bodies can offer exemptions for the Certified Accounting Technician qualification.

The individual papers are as follows:

	LEVEL 1
L1.1	Introduction to Financial Accounting
L1.2	Business law
L1.3	Business Management, Ethics and entrepreneurship
L1.4	Business Mathematics
L1.5	Economics and the Business Environment
	LEVEL 2
L2.1	Financial Accounting
L2.2	Information Systems
L2.3	Management Accounting
L2.4	Taxation
L2.5	Auditing