



## THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)

### NOTICE TO ALL STUDENTS

The Council of the Institute of Chartered Accountants Ghana wishes to inform all current and prospective students that:

1. The 2015 syllabus expired immediately after the May 2019 examinations and the revised 2019 syllabus became operational immediately after May 2019 examination results were published.
2. The general rule that goes with the new syllabus is *that ‘all candidates who did not complete a Level in the previous syllabus, will be required to write the newly-introduced Paper at that Level’*
3. Students are to note the following exceptions to the general rule:
  - Principles of Taxation passes and exemptions under the 2010 Syllabus have been equated with 2019 Principles of Taxation.
  - Students who have also passed Taxation and Fiscal Policies under the 2015 Syllabus have been granted exemption in the 2019 Principles of Taxation.
  - That where a candidate has only Corporate Strategy Ethics and Governance (a Level 2 paper) to complete the qualifying examination, then that candidate should write only Strategic Case Study at Level Three (3) which is the ‘closest’ paper to Corporate Strategy Ethics and Governance.
  - Any student who has passed Management Accounting under the 2015 Syllabus and still has an outstanding paper in Level 1 has been exempted from Introduction to Management Accounting.

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