



THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)

FREQUENTLY ASKED QUESTIONS AND ANSWERS ON THE NEW SYLLABUS

1) When will the new syllabus of the CA Professional Qualification start?

November 2019 diet.

2) What exemptions are available to a holder of B.com, BSc. Business Administration (Accounting Option) degree in the new syllabus?

A candidate with this qualification gets exemption for all level 1 papers in addition to Audit & Assurance and Principles of Taxation in level 2.

3) What exemptions are available for a holder of an HND Accounting qualification?

A candidate with an HND Accounting qualification gets exemption for all level 1 papers in addition to Audit and Assurance.

4) What exemptions are available for a holder of an ATSWA certificate?

A candidate with an ATSWA qualification gets exemption for all level 1 papers in addition to Audit and Assurance and Principles of Taxation in level 2.

5) Can a degree holder who has been granted an exemption for Financial Management (Paper 2.4) in the old syllabus be granted an exemption in Principles of Taxation of the new syllabus?

No degree holder will be granted exemption in Principles of Taxation if that person has already been granted exemption in Financial Management in the old syllabus.

6) If a candidate passes Corporate Strategy, Ethics and Governance (paper 2.6) in the old syllabus, will the candidate be given a converted pass in Strategic Case Study in the new syllabus?

No paper in the old syllabus relates to the Strategic Case Study in the new syllabus. All candidates who fail to qualify in the old syllabus are required to write the Strategic Case Study in the new syllabus.

- 7) If a candidate passes Advanced Financial Management (Paper 3.3) in the old syllabus, will the candidate be given a converted pass in the Strategic Case Study in the new syllabus?

No paper in the old syllabus relates to Strategic Case Study in the new syllabus. All candidates who fail to qualify in the old syllabus are required to write Strategic Case Study in the new syllabus.

- 8) If a candidate passes Quantitative Tools in Business (Paper 1.4) in the old syllabus, will the candidate be given a converted pass in Introduction to Management Accounting in the new syllabus?

A candidate who fails to pass all papers in level 1 in the old syllabus, is required to write the new paper introduced at that level (Introduction to Management Accounting in the new syllabus).

- 9) If a candidate passes Corporate Strategy, Ethics and Governance in the old syllabus, will the candidate be given a converted pass in Principles of Taxation.

A candidate who fails to pass all papers in level 2 in the old syllabus, is expected to write the new paper introduced at that level in the new syllabus. (Principles of Taxation)

- 10) Will the new syllabus have an effect on the existing credit policy?

The new syllabus will have no effect on the existing credit policy. Under the existing credit policy, a candidate is given a credit for any paper passed at all levels and a level 3 candidate needs to register for all outstanding papers.

- 11) Will the new syllabus have an effect on the existing system of writing across levels?

The new syllabus will not have an effect on the system of writing across levels. Candidates can still write across levels.

- 12) Will the new syllabus have an effect on the existing scholarship scheme?

The new syllabus will not have an effect on the scholarship scheme. Under the existing scholarship scheme, a scholarship is revoked once a candidate fails a paper twice or fails

to complete the examination within three (3) years from the date the scholarship was granted.

NOTE: As a general rule, any candidate who has not completed a level would write any new paper introduced in that level.

