



NOTICE TO ALL STUDENTS

The Council of the Institute of Chartered Accountants, Ghana wishes to inform all current and prospective students that the following guidelines will apply to the **November 2021 examination diet**:

- a) Students will be allowed to write papers across levels under the following guidelines:
 - 1) Level 1 candidates with only one paper left can add a maximum of 4 papers in level 2;
 - 2) Level 2 candidates who have only one paper to complete at this level can write that paper together with all level 3 papers;
 - 3) No candidate can write a level 3 paper if he/she has not written and passed all level 1 papers; and
 - 4) No candidate can write a level 3 paper if he/she has more than one paper to write in level 2.
- b) Students with outstanding exemptions at any level will have to apply and pay off before proceeding to write papers in the next level.
- c) The general rule that goes with the current syllabus (2019-2024) 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'*. Students are to note the following exceptions to the general rule:
 - 1) Principles of Taxation pass or exemption under the 2010 Syllabus has been equated to 2019 Principles of Taxation.
 - 2) Students who have also passed Taxation and Fiscal Policies under the 2015 Syllabus have been granted exemption in the 2019 Principles of Taxation paper.
 - 3) Where a student has only Corporate Strategy, Ethics and Governance (a Level 2 paper) to complete the qualifying examination, that student should write only Strategic Case Study at Level Three (3) which is the paper 'closest' to Corporate Strategy, Ethics and Governance.
 - 4) 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.
- d) The Strategic Case Study Paper will consist of two parts. Candidates will be provided with background (Pre-seen) information on the case **two weeks before** the examination. Candidates are to note the following:
 - 1) Candidates will **NOT** be allowed to bring the results of their work on the Pre-seen information into the examination hall.
 - 2) Pre-seen plus additional information will be made available to candidates in the examination hall.
- e) **Level Three credit system**: The old policy where a Level Three candidate had to pass a minimum of two subjects before he/she is credited with the passed papers was amended in November 2018 to the following:

- 1) A first-time Level 3 candidate will write all the four papers at that level.
 - 2) Any pass at the final level (Level 3) will be credited to the candidate. For example, a first-time Level 3 candidate who writes all the four papers will be credited with any number of papers passed.
 - 3) A final level (Level 3) candidate cannot register papers less than the number of outstanding papers in subsequent diets.
- f) **Safety and preventive protocols for adherence:**
- 1) All morning papers start at 9.00 am. Candidates are expected to arrive 1 hour before time as they will be required to go through the safety and preventive protocols.
 - 2) All afternoon papers start at 2.00 pm. Candidates are expected to arrive at 1.00 pm to go through the screening process.
 - 3) Candidates will be expected to wash their hands at designated points before entering the examination halls. Hand sanitizers will be provided at every examination hall.
 - 4) All candidates are to wear face masks. Candidates without face masks will be denied entry into the examination hall.
- g) Valuables including handbags, backpacks, books, mobile phones, laptops, are not allowed in the examination centres. ICAG will not be liable for any loss (es) or damage(s) of the personal belongings of any student. By this notice, students are hereby advised to take personal responsibility for their belongings before and after any examinations.
- h) **Deferment:** Deferment will **ONLY** be accepted two weeks before the date of the first paper. Students who register for an examination but do not sit for it at the designated diet can only defer to the next diet.
- i) **Late Registration:** Late registration will **ONLY** be accepted a week after the deadline of registration. Late registration attracts a penalty of GHC120.

NB: Candidates are reminded to print copies of the timetable from the website (www.icagh.org).



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