

# HOW TO BECOME A CHARTERED ACCOUNTANT



# ADVICE & GUIDANCE

## Dear Future Chartered Accountants,

The Institute of Chartered Accountants of Bangladesh (ICAB) always welcomes you and appreciate your interest to know about Chartered Accountancy. We understand that you have curiosity about curriculum, study modules & materials, career prospect, national & international recognition, values and more. To satisfy your curious mind, we have put together required information here. So, bear with us and keep reading...



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# ABOUT ICAB

## Governance

The Institute is governed by a Council comprising 20 members elected from the two regional constituencies in Bangladesh headed by an elected President who is the Chief Executive of the Council.

The council shall be responsible for the management of the offices of the institute and for discharging the functions assigned to it under the CA Order, 1973. Overall management of the affairs and the business of the Institute including consideration, setting and review of strategic policies are the main responsibilities of the Council. It provides advice and support to the Government and various other interested bodies when requested. Besides, currently, there are two regional Committees in Dhaka and Chattogram and three Overseas Chapters: UK Chapter Management Committee, North American Chapter and Asia Pacific Chapter. The day to day running of the Institute is delegated to the Chief Executive Officer of the Institute.

## ICAB Legislation

For regulating the profession of accountants and for matters connected therewith, the Institute of Chartered Accountants of Bangladesh (ICAB) was established by the Bangladesh Chartered Accountants Order, 1973 (President's Order No. 2 of 1973) under the visionary leadership of The Father of the Nation Bangabandhu Sheikh Mujibur Rahman.

The Council-ICAB may, by notification in the Gazette, make by-laws for the purpose of carrying out the objects of Bangladesh Chartered Accountants Order, 1973.

## Regional Committees

Currently the Institute has two regional committees to run various type of activities; Dhaka Regional Committee (DRC) and Chattogram Regional Committee (CRC). The committees consist of a Chairman, Secretary along with seven members for DRC and three for CRC, elected by the members.

### Dhaka Regional Committee (DRC)

CA Bhaban (7th floor), 100 Kazi Nazrul Islam Avenue Dhaka-1215, Bangladesh  
Tel: 8809612612100  
Email:drc@icab.org.bd

### Chittagong Regional Committee (CRC)

HBFC Building (3rd Floor), 1/D, Agrabad Commercial Area, Chittagong  
Tel: 880-31-724674  
Email:icabctg@gmail.com, icabctg@yahoo.com

## Overseas Chapters

The Institute has three overseas chapters located in UK, Canada and Australia respectively. Each chapter is run by a Management Committee consisting of Chairman, Secretary and three members.

### UK Chapter

77, Valleyfield Road, Streamham  
London SW 16 2HX, UK Tel: +44 20 87699442  
Cell: +44 7973404833, E-mail: frahman101@aol.com

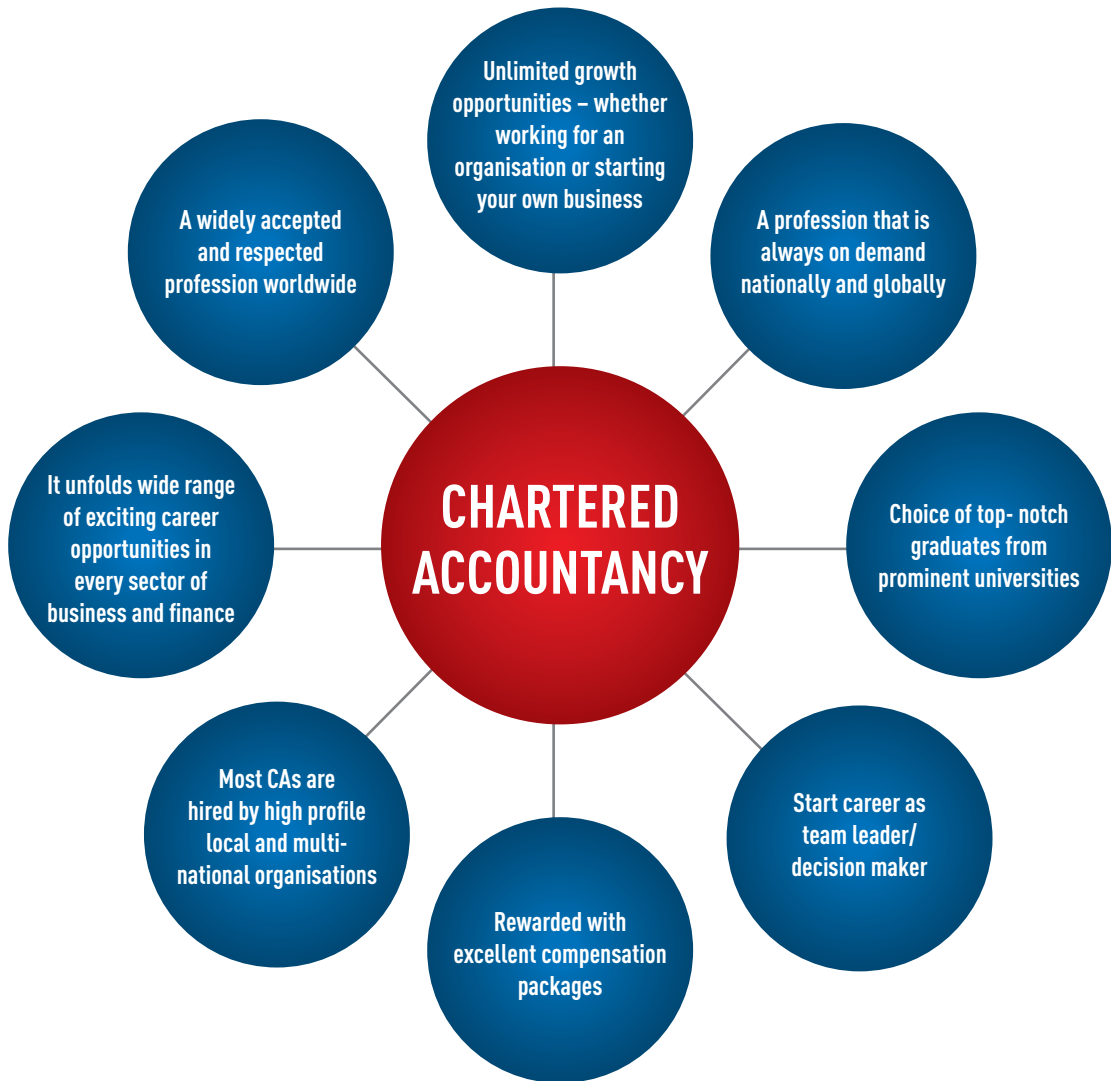
### North American Chapter

54 Pharmacy Avenue  
Scarborough ON M1L 3E5, Canada  
Tel : +416 690 3547

### Asia Pacific Chapter (ASPAC)

Suit 1, 8 Minto Road (1st Floor)  
Minto, Sydney, NSW 2566, Australia

# WHY CHARTERED ACCOUNTANCY?





**Straight forward** - You can start studying for the CA qualification in an ICAB authorised organisation/CA Firm.



**Global** - The ICAB qualification takes your career anywhere around the world.



**Variety** - You can explore working opportunity in many sectors, business disciplines, organisations or job levels. Furthermore, if you are keen in operating your own business, you can simply start assurance and advisory practice.



**Transferable skills** - From communication and team working to problem solving and decision making; these skills are valuable to all organisations.



**Stability** - Organisations, large and small, benefit from the expertise of ICAB Chartered Accountants.

# WHAT EMPLOYERS ARE LOOKING FOR



**People skills** - You'll need to communicate and advice complex financial information to your colleagues, managers and clients in a manner that is easily understandable to them.



**Team working** - Knowing when to operate as a team member or a team leader while supporting and motivating others to achieve common goals.



**Decision making and problem solving** - You'll need to be able to make sound, critical business decisions by collating, analyzing and interpreting data from a range of sources.



**Professionalism** - You'll need to behave professionally at all times and demonstrate the ability to conduct business ethically.



**Commercial awareness** - You'll need to be able to think creatively about problems to identify solutions and give organisations the competitive edge.



**IT skills** - You'll need to have well rounded technical skills, keep yourself up-to-date with technological transformation and be able to use these skills to solve problems and develop strategy.

# WHY CHOOSE ICAB?



ICAB members have the sole authority in Bangladesh to conduct statutory audit; More so, this qualification ensures excellent career prospect, higher market demand, dignified position and high remuneration.



It has fully adapted the syllabus of the Institute of Chartered Accountants in England and Wales (ICAEW) which is the epitome of world-class standard.



ICAB is one of the founding members of International Federation of Accountants (IFAC) and SAFA and member of CAPA and CA Worldwide.



Meritorious students would get subject waivers as well as financial benefits upon fulfilling certain criteria.



Full support for exam preparation; arrangement of top class tuition, revision, study materials and mock exams.



Under Memorandum of understanding (MOU), ICAB members are eligible to become a member of the ICAEW-UK.



Under Membership Pathways Agreement, ICAB members can become members of the CPA Australia.



Under MoU, ICAB members can become members of the Chartered Institute of Public Finance Accountancy (CIPFA) of UK.



Under International Pathway Program (IPP), ICAB members can become members of the Chartered Accountants Australia and New Zealand (CAANZ).

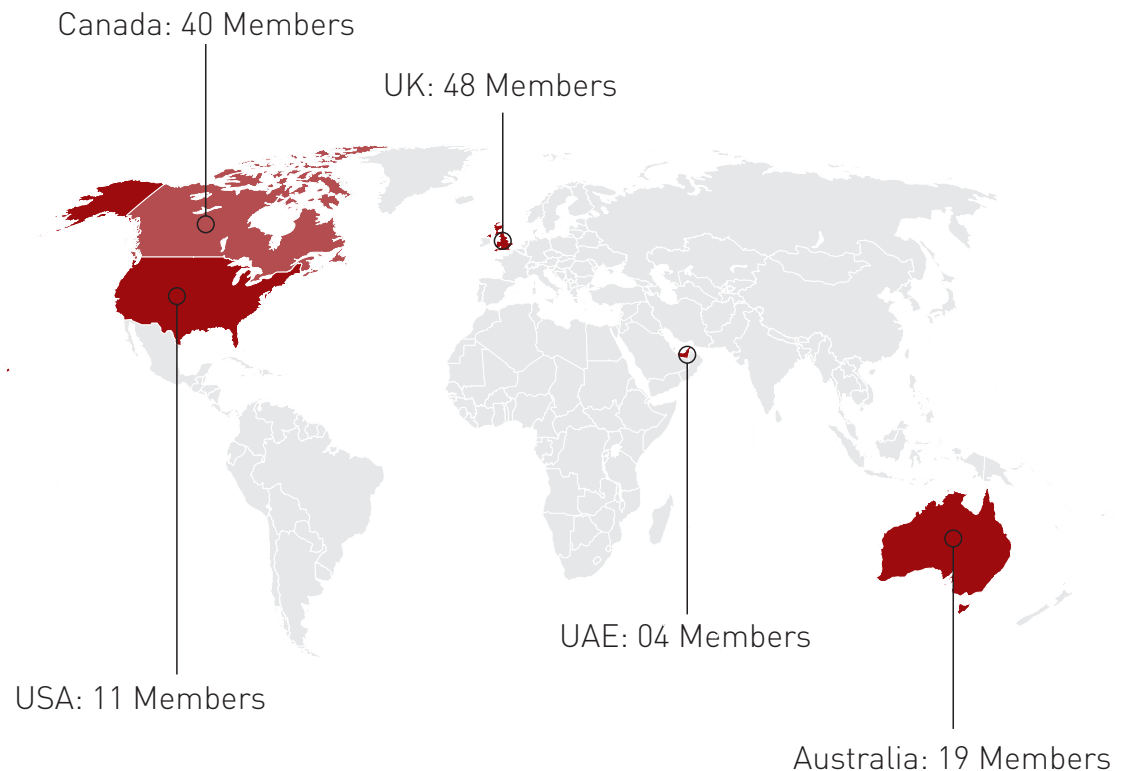
# ICAB MEMBERS WORK GLOBALLY

Chartered Accountants are valuable to any organisations and you will have the flexibility to shape your career to suit your interests and aspirations.

The ICAB qualification is internationally recognised. Many careers in chartered accountancy come with international travel and worldwide prospects.

As a Chartered Accountant you will find yourself at the heart of business. You will be in a position to make decisions that affect the strategy, direction and profitability of organisations around the world. Imagine a career where you can investigate fraudulent activities and deliver your findings as an expert. It gives you the opportunity to showcase differences. With a range of industries and sectors to work in, a career in chartered accountancy really does offer limitless and exciting opportunities.

ICAB members have been working all over the world. See below some countries where our members are currently working .



# GLOBAL RECOGNITION OF ICAB



## RECOGNITION OF ICAB MEMBERSHIP BY ICAEW-UK

Pathways Membership Scheme of The Institute of Chartered Accountants in England and Wales (ICAEW) allows the members of ICAB to apply for ICAEW membership based on their experiences.

Eligibility criteria of this membership scheme are a series of questions which assess ICAB Member's experience, achievements, skills and expertise. Each application must be supported by an eligible sponsor. Applicants need to complete an Examination of Experience.

Details of ICAEW Membership Scheme is available at <http://www.icaew.com/membership/becoming-a-member/members-of-other-bodies/campaigns/pathways-to-membership>.

ICAB signed its first Memorandum of Understanding (MoU) with the Institute of Chartered Accountants in England and Wales (ICAEW) in 2009. Since then, ICAB has been working with ICAEW as the learning and professional development partner, and also recognized as an approved tuition provider of ICAEW.

As per MoU, apart from the ICAEW pathways Membership Scheme ICAB Members can be the members of ICAEW after successful completion of 03 papers out of 15. These members have the opportunity to apply for UK Practicing Certificate (PC) subject to meeting the standard ICAEW PC requirement.



## MEMBERSHIP OF CPA AUSTRALIA IS OPEN TO ICAB MEMBERS

ICAB has signed a Membership Pathways Agreement (MPA) with the Institute of Certified Practising Accountants (CPA), Australia on 20 July 2018.

As per MPA, ICAB Members can be the members of CPA Australia just after passing 04 papers (i.e. 1. Ethics and Governance, 2. Financial Reporting, 3. Global Strategy & Leadership and 4. Strategic Management Accounting) out of their 12 papers.



## RECOGNITION OF ICAB MEMBERSHIP BY CIPFA, UK

ICAB members are eligible to apply for direct membership of the Chartered Institute of Public Finance and Accountancy (CIPFA), UK. CIPFA is the globally recognised membership body for the public sector.



## RECOGNITION OF ICAB MEMBERSHIP BY CAANZ

Under International Pathway Program (IPP), ICAB members living in Australia, or New Zealand having five years of post qualification experience anywhere, will be eligible to be members of the Chartered Accountants Australia and New Zealand (CAANZ).



## MEMBER OF INTERNATIONAL ACCOUNTANCY ORGANISATIONS

ICAB is the founding and an active member of International Federation of Accountants (IFAC), South Asian Federation of Accountants (SAFA), and also member of the Confederation of Asian and Pacific Accountants (CAPA) and Chartered Accountants Worldwide (CAW). Due to ICAB's continued commitment and compliance with statement of membership obligations the ICAB has been lauded by the IFAC over the years.

# ELIGIBILITY CRITERIA

In order to start Chartered Accountancy (CA), you'll need to have following educational qualifications:

## 1. Under Graduates

### a) SSC & HSC/Equivalent Examinations:

Aggregated Minimum GPA 8 in both SSC and HSC or Equivalent Examinations.

### Period of Articleship: Four (4) years

### b) "O" and "A" Levels:

Minimum 36 points in 'O' Level in minimum 5 subjects and maximum 7 subjects

AND

Minimum 12 points in 'A' Level in maximum 3 subjects

### Points to be considered as per the Grade mentioned below:

Grade	Points
A & above	10
B	8
C	6
D	5
E	4

### Period of Articleship: Four (4) years

Provided that Candidates securing minimum A in 3 subjects in 'A' Level with the necessary requirement in 'O' Level will have a period of Articleship of three years and six months.

### c) O Level and HSC:

Minimum 36 points in 'O' Level in minimum 5 subjects and maximum 7 subjects and Minimum GPA-4 in HSC.

### Period of Articleship: Four (4) years

### d) SSC and A Level:

Minimum GPA-4 in SSC and minimum 12 points in 'A' Level in maximum 3 subjects.

### Period of Articleship: Four (4) years

## 2. Graduates and Post Graduates

Graduates or Post-graduates in any discipline having minimum 07 points and securing at least 2 points at each level (upto graduation) from any Recognized Board/Public University/National University/Private University/Institute (as approved by University Grants Commission of Bangladesh).

## Points will be determined as under:

Level	Grade/Division	Points
"O Level"	Grade Points 24 or above (minimum 5 subjects and maximum 7 subjects) as per Point scale mentioned in (b) above	3
	Grade Points 20 to less than 24 (minimum 5 subjects) as per Point scale mentioned in (b) above	2
"A Level"	Grade Points 10 or above (minimum 2 subjects and maximum 3 subjects) as per Point scale mentioned in (b) above	3
	Grade Points 8 (minimum 2 subjects) as per Point scale mentioned in (b) above	2
"SSC"	GPA 3 or above/First Division	3
	GPA 2 to less than 3/ Second Division	2
"HSC"	GPA 3 or above/First Division	3
	GPA 2 to less than 3/ Second Division	2
Graduation	CGPA 3 or above (out of 4) & CGPA 4 or above (out of 5)/ First Class	3
	CGPA 2.25 to less than 3 (out of 4) & CGPA 3 to less than 4 (out of 5)/Second Class	2
Post -Graduation	CGPA 3 or above (out of 4) & CGPA 4 or above (out of 5)/ First Class	3
	CGPA 2.25 to less than 3 (out of 4) & CGPA 3 to less than 4 (out of 5)/Second Class	2

### Period of Articleship: Three (03) years

- In case of any candidate has passed both the examinations, either 'O' Level or SSC examination result (whichever earns more points) will be considered.
- In case of any candidate has passed both the examinations, either 'A' Level or HSC examination result (whichever earns more points) will be considered.

### 3. ACMA/FCMA and ACCA/FCCA

An ACMA or FCMA of ICMAB and ACCA or FCCA (with no consideration of Division/ Class/CGPA in any Level of academic qualification/examination) will be exempted from the following papers upon certain criteria.

#### Certificate Level

Principles of Taxation  
Business Law  
Information Technology

#### Professional Level

IT Governance

### Period of Articleship: 2 (two) years.



# HOW YOU CAN BECOME A CHARTERED ACCOUNTANT OF ICAB

Successful Chartered Accountants need the right mix of knowledge, skills and hands-on experience. To become a Chartered Accountant, you will need to complete our global standard study modules and training. Certainly, you will develop the right skills and expertise as you progress through the qualification.



## Study Modules

The CA study modules cover a wide range of subjects for you to be able to develop a broad understanding of accountancy, finance and business. They progress over three levels and are designed to complement the practical experience, professional development and professional ethics throughout your training courses. This means that you'll be able to apply your knowledge in the workplace right from the start.



<b>Certificate Level</b>	<b>Assurance</b>	<b>Management Information</b>	
	<b>Accounting</b>	<b>Principles of Taxation</b>	
	<b>Business and Finance</b>	<b>Business law</b>	<b>Information Technology</b>
<b>Professional Level</b>	<b>Audit and Assurance</b>	<b>Financial Management</b>	
	<b>Financial Accounting &amp; Reporting</b>	<b>Tax Planning &amp; Compliance</b>	
	<b>Business Strategy</b>	<b>Corporate Laws &amp; Practices</b>	<b>IT Governance</b>
<b>Advanced Level</b>	<b>Corporate Reporting</b>		
	<b>Strategic Business Management</b>	<b>Case Study</b>	

# EXEMPTIONS

Don't forget! If you are studying for or have completed an accountancy, finance or business-related graduate degree or a masters or professional qualification, you may be eligible to apply for exemption.

ICAB has implemented an exemption policy for prior learning (i.e. Credit for Prior Learning or CPL). Under this policy, ICAB has already entered into agreements with a number of prominent universities as follows:

Name of the University and Department	Date of signing	Session Applicable for Exemption	Exempted Subjects
Jagannath University (JnU) - Department of Accounting & Information Systems	25th January, 2017	2013-2014(9th Batch) & all BBA batches onward	1.Accounting 2.Management Information
University of Dhaka(DU) - Department of Accounting & Information Systems	30th January, 2017 (Addendum) 23rd November, 2017	2011-2012 (18th Batch) & all BBA batches onward	1.Accounting 2.Business and Finance 3.Management Information 4.Business and Commercial Law 5.Information Technology
Jahangirnagar University (JU)- Department of Accounting & Information Systems	26th November, 2017	2010-2011 (1st Batch) and all BBA batches onward	1.Accounting 2.Business & Finance 3.Management Information
University of Chittagong (CU)- Department of Accounting	1st December, 2017	2011-2012 and all BBA batches onward	1.Accounting 2.Business and Finance 3.Management Information 4.Information Technology
University of Dhaka (DU)- Department of Finance	13th December, 2017	2011-2012 (18th Batch) & all BBA batches onward	1.Accounting 2.Business & Finance 3.Management Information 4.Business & Commercial law 5.Information Technology
BRAC University -BRAC Business School	23rd December, 2018	BBA in 2015 and onward	1.Accounting 2.Management Information 3.Information Technology
University of Dhaka(DU)- Institute of Business Administration (IBA), BBA	13th February, 2019	BBA in 19th Batch and all BBA batches onward	1.Accounting 2.Management Information 3.Business & Finance 4.Business and Commercial law 5.Information Technology
University of Dhaka(DU) - Institute of Business Administration (IBA), MBA	13th February, 2019	MBA 48th Batch and all MBA batches onward	1.Accounting 2.Management Information 3.Business and Finance 4.Business and Commercial law 5.Information Technology
American International University, Bangladesh (AIUB)-Department of Accounting-	9th April, 2019	Graduates and/ postgraduates of Accounting of AIUB who passed out in 2016 and onward	1. Accounting 2. Management Information 3. Information Technology
American International University, Bangladesh (AIUB)-Department of Finance	9th April, 2019	Graduates and/ postgraduates of Finance of AIUB who passed out in 2016 and onward	1. Accounting 2. Management Information 3. Information Technology

Name of the University and Department	Date of signing	Session Applicable for Exemption	Exempted Subjects
Independent University, Bangladesh (IUB)- School of Business	22nd October, 2019	Graduates and/ postgraduates of school of Business of Accounting of IUB who passed out BBA in 2017 and onward	1. Accounting 2. Management Information 3. Information Technology
East West University, (EWU)- EWU Business School	21st November, 2019	Graduates and/or post graduates of EWU Business School of East West University who passed out BBA in 2017 and onward	1. Accounting 2. Management Information 3. Information Technology
University of Rajshahi, (RU)- Department of Accounting and Information Systems	24th November, 2019	Graduates and/or post graduates of Dept. of AIS- Faculty of Business Studies, University of Rajshahi who passed out BBA in 2017 and onward	1. Accounting 2. Management Information 3. Information Technology
North South University	1st April, 2021	Graduates of NSU Business School of NORTH SOUTH UNIVERSITY who passed out Department of Accounting and Finance in 2017 and onward	1. Accounting 2. Management Information 3. Information Technology
BUP-Department of Business Administration in Accounting & Information Systems, Faculty of Business Studies	18 November, 2021	Graduates of Department of Business Administration in Accounting & Information Systems, Faculty of Business Studies, Bangladesh University of Professionals who have passed out Bachelor of Business Administration in 2017 and onward	1. Accounting 2. Management Information 3. Business & Finance
BUP-Department of Business Administration - General, Faculty of Business Studies	18 November, 2021	Graduates of Department of Business Administration - General, Faculty of Business Studies, Bangladesh University of Professionals who have passed out Bachelor of Business Administration in 2017 and onward.	1. Accounting 2. Management Information 3. Business & Finance
United International University- BBA in Accounting Program	15 March, 2022	Graduates of United International University who passed out from BBA in Accounting Program in 2017 and onward.	1. Accounting 2. Management Information

Name of the University and Department	Date of signing	Session Applicable for Exemption	Exempted Subjects
United International University- BBA in Finance Program	15 March, 2022	Graduates of United International University who passed out from BBA in Accounting Program in 2017 and onward.	1. Accounting 2. Management Information 3. Business & Finance
United International University- BBA in AIS Program	15 March, 2022	Graduates of United International University who passed out from BBA in Accounting Program in 2017 and onward.	1. Accounting 2. Management Information
Islamic University, Bangladesh, Kushtia - Department of Accounting and Information Systems	22 March, 2022	Graduates of Accounting and Information Systems, Faculty of Business Administration, Islamic University, Bangladesh who have started Bachelor of Business Administration in Session 2014-2015 and onwards.	1. Accounting 2. Management Information 3. Business & Finance 4. Business and Commercial Law
BUP-Department of Business Administration in Finance and Banking (F&B), Faculty of Business Studies	06 December, 2022	Graduates of the Department of Business Administration in Finance and Banking (F&B), Faculty of Business Studies, Bangladesh University of Professionals who have started Bachelor of Business Administration in session 2016-2017 and onward.	1. Accounting 2. Management Information 3. Business & Finance 4. Business and Commercial Law
University of Chittagong (CU)- Department of Finance	07 December, 2022	Graduates of DEPARTMENT OF FINANCE-CU for the session 2016-17 and all BBA batches onward.	1. Accounting 2. Business and Finance 3. Management Information 4. Information Technology

Following conditions will be applicable for claiming exemptions:

- After fulfilling subject GPA requirement students would avail the exemption facility.
- Further, the students will be entitled to complete mandatory training/Articleship from any ICAB's approved CA Firm; during this period or after which they will appear and complete the remaining papers in order to qualify as, Chartered Accountants.

Students will make an exemption application to ICAB along with the following documents:

- Certificate from the respective department;
- Duly attested copy of Official Transcript;
- Photocopy of the ICAB registration card.

To initiate the good relationship and fruitful cooperation and to accelerate development of the accountancy profession similar type of arrangement with some other prominent universities is under process.

Please visit our website ([www.icab.bd.org](http://www.icab.bd.org)) for details and up to date information.

# ARTICLESHIP PROGRAM

CA Articleship is a practical training program after completion of an academic degree as well as a mandatory means to be a Chartered Accountant at ICAB. Articled students have to be involved in a certified Chartered Accountancy Firms. The articled student undergoes extensive training on the profession of accountancy having been attached with a principal who is a member of the ICAB and is permitted to train articled students. There are 163 registered Chartered Accountancy Firms in Dhaka and Chittagong. You can easily enroll yourself at a CA firm.

## Articleship Registration Process

The registration process for Articleship is easy and very cost-effective in Bangladesh. Registration fees for Articleship are BDT 28,400 with the following breakup remained effective from 01 July 2021.

Sl No.	Particulars	Fees
1	Pr-Examination Coaching Class (For 01 session of/Professional Stage - Certificate Level only)	BDT 13,500
2	Cost of Study Manual (PS - Certificate Level)	BDT 3,000
3	Cost of Suggested Answers (PS - Certificate Level)	Free of Cost
4	Students' Association Fee	BDT 5,00
5	Registration Fee & Administrative Cost	BDT 8,900
6	Library Card	BDT 2,500
	Total	BDT 28,400

## Allowance for Articled Students

No worry! The articled student has good news since the Council of the Institute of Chartered Accountants of Bangladesh (ICAB) in 2019 approved monthly allowance for Articled Students as remained effective since 2019. The monthly allowance for 1st-year articled students is Tk 4,000, 2nd-year students will receive Tk 4,500, the 3rd-year student will receive Tk 5,000 while the monthly allowance for the 4th-year students stands at Tk 5,500.

*Please visit our website ([www.icab.bd.org](http://www.icab.bd.org)) for details and up to date information.*

# PRE-ARTICLESHIP PROGRAM

It is our pleasure to inform you that the Institute of Chartered Accountants of Bangladesh (ICAB) offers Certificate Level Exams for Undergraduate and Graduate level Students of Colleges and Universities.

## 1. Why this Program

- To offer existing students of Universities and Colleges to study and appear at the Chartered Accountancy (CA) exams of Certificate Level before joining CA firms as Articled students.
- To provide wider scope for existing students to study CA courses and pass up to 07 (Seven) papers of CA Certificate Level before joining CA firms.
- To create opportunity to move fast in the journey of becoming a qualified Chartered Accountant.

## 2. Who are Eligible?

Students who are eligible to join the CA profession as articled students as per the prescribed admission criteria of the Institute of Chartered Accountants of Bangladesh (ICAB) [Please see the Entry Criteria to Study Chartered Accountancy for details] and Current students of graduation or postgraduation degree level in various universities and colleges, i.e., students who have not yet completed their graduation or postgraduation study. Any candidates who has completed his/her graduation or postgraduation and is serving in any organization as employee will not be eligible for this program. However, any student completed the graduation program and perusing postgraduate program but not serving any organization will be eligible for the program.

## 3. Registration of students

Students will be registered separately under a new category which is different from Articled student registration process. They will be called 'Pre-Articled Students (PAS)'. These PAS will get enrolled by paying the registration fees, which is same as applicable to current students.

## 4. Coaching Classes

Pre-Articled Students will be required to join the coaching classes. Students can get enrolled in as many papers of certificate level as they would like to, on payment of required fees.

## 5. Examinations

Students will be allowed to get enrolled in as many papers as they would like to appear at the same CA exam on payment of required fees.

## 6. Communication of Exam Result

If a student passes a paper in any exam, s/he will only be communicated the exam result. No certificate shall be issued for the papers passed.

## 7. Validity of the Result

If a student passes any paper at Certificate Level while studying graduation or postgraduation degree, the result shall remain valid for 3 years from the date of his/her last academic examination.

## 8. Eligibility to get credit for the Certificate Level papers passed

The papers passed by any Pre-Articled Student will be given credit when s/he will get registration as an Articled student.

**9. Consideration for the Students of Colleges and/or Universities with whom ICAB** has signed MoUs to grant exemptions for prior learning? Students of Colleges and Universities ICAB has signed MoUs with for exemptions may consider the followings:

Candidates are not required to appear at the exam of certain papers of Certificate Level which are exempted under the MoU applicable to them.

If a candidate believes that s/he will secure the required CGPA / GPA for the exempted papers under the relevant MoU, s/he may not consider getting enrolled in those papers.

## 10. Articleship Period

Articleship period for the PAS will be same as applicable to the existing Articled Students.

## 11. The Pathway for PAS to become a Chartered Accountant

After joining the Articleship, PAS will sit for the examinations of the remaining papers and once s/he passes all the remaining papers of all levels, s/he will qualify as a Chartered Accountant.

## Registration and other fees for 'Pre-Articled Student (PAS)' Program

SL No	Particular of Fees	At the time of Registration as Pre-Articled Student	At the time of Registration as Articled Student
1.	Registration & Administrative Costs	8,900/ -	No more fee
2.	Pre - Examination Coaching Class Fee (s) - for all subjects of Certificate Level Classes for per subject of Certificate Level Classes	13,500/ - 2,000/ -	No more fee
3.	Cost of Study Manuals (Certificate Level)	-	3,000/ -
4.	Cost of Suggested Answers (Certificate Level)	Free of cost	Free of cost
5.	Students' Association Fees	-	500/ -
6.	Library Card (If taken)	2,500/ - (for three years)	-

Please visit our website ([www.icab.bd.org](http://www.icab.bd.org)) for details and up to date information.

# FINANCIAL ASSISTANCE

## 1. Quard-E-Hasana (Interest Free Study Loans)

The objectives of the project are to attract brilliant students to CA profession, increase the number of accounting professionals to meet the growing demand of economy of the country and to bring the talented brains into CA profession, who will be more capable of meeting complex need of the industry with updated knowledge, face the future challenges and can represent the profession efficiently.

### Target Beneficiaries:

- Students under CA Firms
- CA Course Completed Articled Students passed CL

## 2. Scholarships

Scholarships are offered by the institute based upon various criteria. Following scholarships are available to the eligible studying Chartered Accountancy under the Institute of Chartered Accountants of Bangladesh (ICAB):

### List of the donor based scholarships under ICAB scholarship foundation:

- 1 S F Ahmed Scholarships
- 2 ABM Azizuddin Scholarship
- 3 M H Chowdhury Scholarships
- 4 RRH Scholarships
- 5 AKM Mizanur Rahman Scholarship
- 6 ACNABIN Scholarships
- 7 Bholra Foundation Scholarship
- 8 Mashiur Rahman Scholarships
- 9 M J Abedin Scholarships
- 10 Abdur Rouf Bhuiya Scholarship
- 11 Akther Rezvi Scholarship
- 12 RRH Associates Scholarships
- 13 Mannan Rowshan Scholarship
- 14 Anasa Kasum Scholarship
- 15 M A Khaleque Scholarship
- 16 Howlader Maria & Co., Scholarship
- 17 A F Mujibur Rahman Foundation Scholarships

*Please visit our website ([www.icab.bd.org](http://www.icab.bd.org)) for details and up to date information.*

# EXAMINATIONS

ICAB has automated the examination process. Registered students can apply for appearing at their examinations via the Institute website. The authority invites the application for admission to examination which is announced through a circular in the dailies, the ICAB website and notice boards. Students eligible for examinations are urged to submit their applications before the deadline. Students have to pay all the fees related to examination to be eligible for admission to the examinations.

## Online Examination

From November-December 2021 onward, the examinations of Certificate Level are being held online on the objective types of questions in the ICAB examination center.

## Pattern of Questions

- a. MCQ
- b. Scenario/Case based questions
- c. Select missing words:
- d. Calculated questions:
- e. Any other objective type, as the Institute may think appropriate

## Application Fees

### The Examination fees

- Certificate Level (CL): Tk.1,500 per subject for 100 marks and Tk.1,200 for 50 marks
- Professional Level (PL): Tk.3,300 per subject
- Advanced Level (AL) (Integration): Tk.5,500 per subject and Advanced Level (AL) (Case Study): Tk.12,000

Further, The Examination fees for Professional Level and Advanced Level for London Centre are £200 and £250 respectively.

## Past Question Papers

Past Questions of different levels and years can be found by going to following link:

<https://www.icab.org.bd/page/past-question-papers>

# ICAB NEW CERTIFICATION (RAT & CAP)

This is to accord recognition to the partly qualified Articled students for the subjects they have passed and the experience they have gained. Different certificates will be issued based on their accomplishments reflecting their qualification. This would increase the acceptability of the qualification and experience of the partly qualified students, which in turn would increase the marketability of such students.

## The two New Certifications are:

- **RAT (Registered Accounting Technician)**
- **CAP (Certified Accounting Professional)**

Partly qualified Articled Students (as stated in the table below) who have completed their Articleship with a CA firm.

Particulars	RAT (Registered Accounting Technician)	CAP (Certified Accounting Professional)
Minimum Requirements	ICAB Registered Articled students	ICAB Registered Articled students
Qualifying Criteria	a) Complete Articleship; b) Passed: (i) Accounting and (ii) Principles of Taxation or Assurance Courses of Certificate Level	a) Complete Articleship; b) Pass all papers of the Certificate Level exams; c) Passed i. Financial Accounting & Reporting; ii. Tax Planning & Compliance; and iii. Audit & Assurance courses of Professional Level; iv. One year's work experience. Working experience in CA firm (post Articleship period) as well as Outside of CA firms will be considered.
Candidate have to sit for exam	Pass Learning program on Ethics	Pass Learning program on Ethics
Fees	Admission Fee: 4,000 Annual Fee: 2,000	Admission Fee: 5,000 Annual Fee: 3,000

## Benefits of this program for partly qualified Students?

- Students will be able to write the designatory letters, RAT or CAP after their names.
- Students will be able to keep themselves updated with the latest knowledge on Accounting, Auditing, Information Technology & Finance by participating in various trainings to be provided by ICAB.
- Students will have access to various Job Circulars disseminated by ICAB on behalf of various corporates.
- This would allow students to increase bond and networking with ICAB members.
- They will feel distinguished from others for having the RAT or CAP Certification provided by ICAB.

## Rights of the CAP and RAT qualified students?

This qualification would benefit the students to write the designations CAP or RAT for the qualification they achieved.

## How these Certificate Holders would be maintained

A separate database is to be maintained for each of CAP and RAT qualified Students. This is separated from the ICAB CA qualified members' Register.

## Graduation from RAT to CAP

Once a student qualifies and registers as CAP, he has to surrender the RAT certificate, and the certificate shall lapse accordingly. Similarly, once a student qualifies and is registered as ACA, he has to surrender the CAP certificate and the certificate shall lapse accordingly. This means, only one certificate shall be allowed to be held at any point of time. [The CAP and RAT qualified students will not be eligible to sign audited Financial Statements as an auditor and Recruit Articled students, or, to form any association or group on the basis of such qualification / certification.]



# ETHICS AND PROFESSIONAL TRAINING

Ethics is more than just knowing the rules around confidentiality, integrity and objectivity. It is your competency to identify an ethical dilemma, understand the impact and behave appropriately. Ethics is an essential part of the accountancy profession. We integrate ethics throughout the CA qualification to develop your ethical capabilities - so you'll always know how to make the righteous decision, even when no one is looking!

## You'll develop your ethical capabilities in three ways:



**Learn** - not only is ethics integrated throughout the CA modules, you'll also need to complete our training programmes.



**Practise** - our resource persons help you understand ethical dilemmas through a range of scenarios.



**Apply** - once you understand the principles, you'll need to show your employer that you are able to apply ethical capabilities in your day-to-day role.

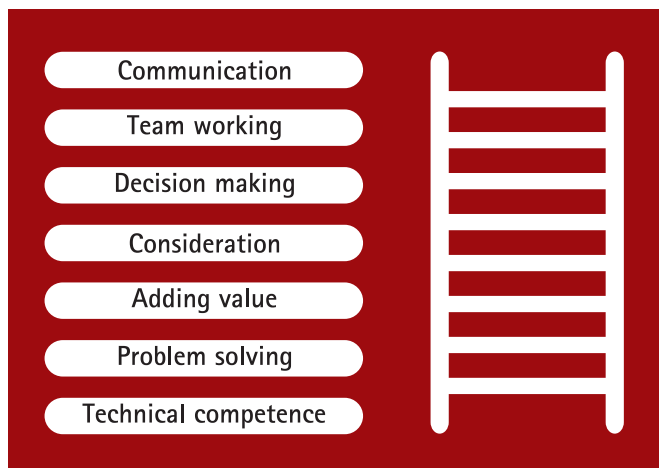


## Training

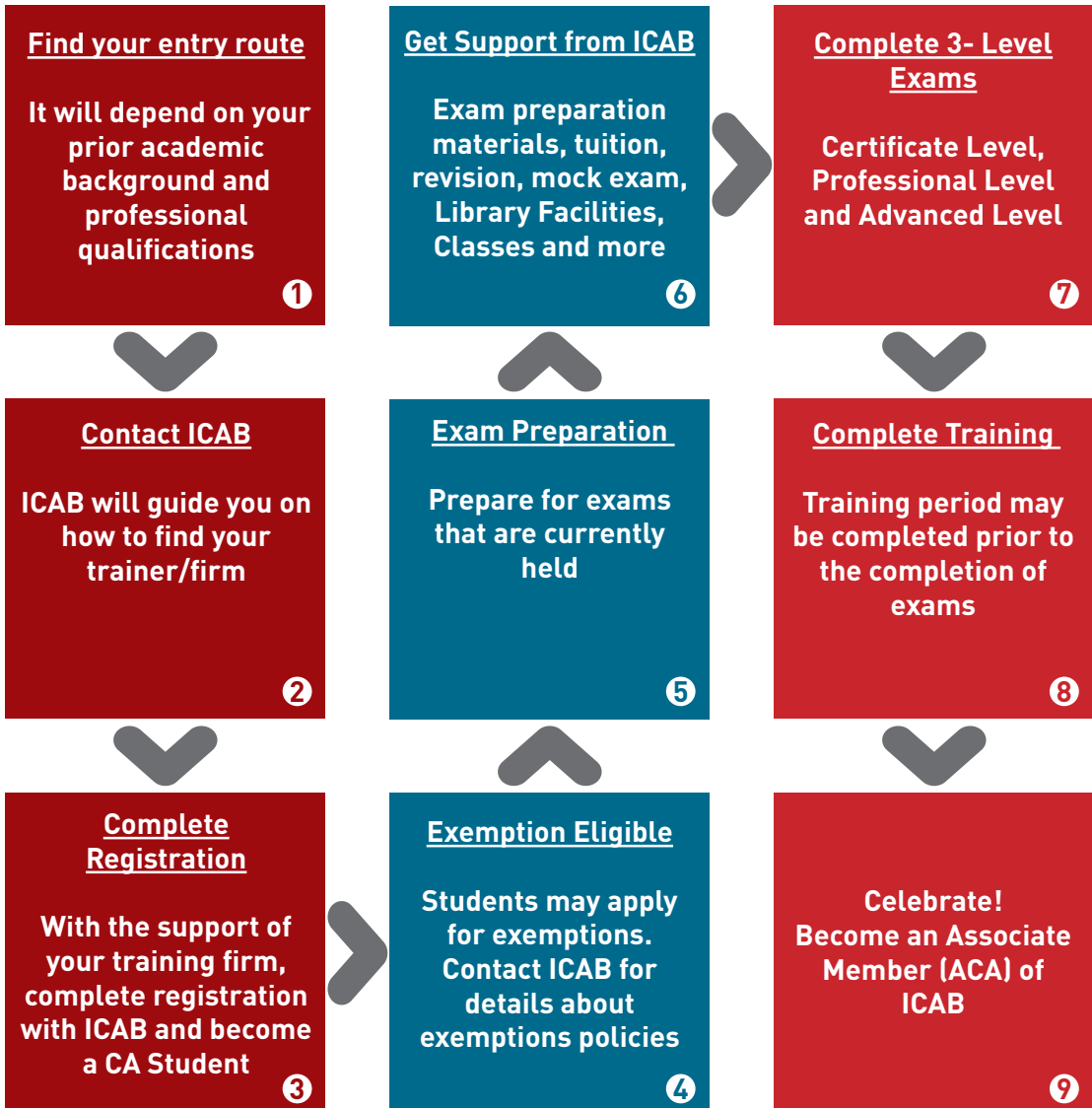
We put all our effort in training to make you a Chartered Accountant. The duration of training generally depends on a candidate's prior level of education/certifications. It covers the areas of real-life work in accounting, auditing, taxation, information technology and finance. With the training, you develop your professional skills and ethical capabilities that ensure you have a hands-on experience while you start your career path.

## Professional Development

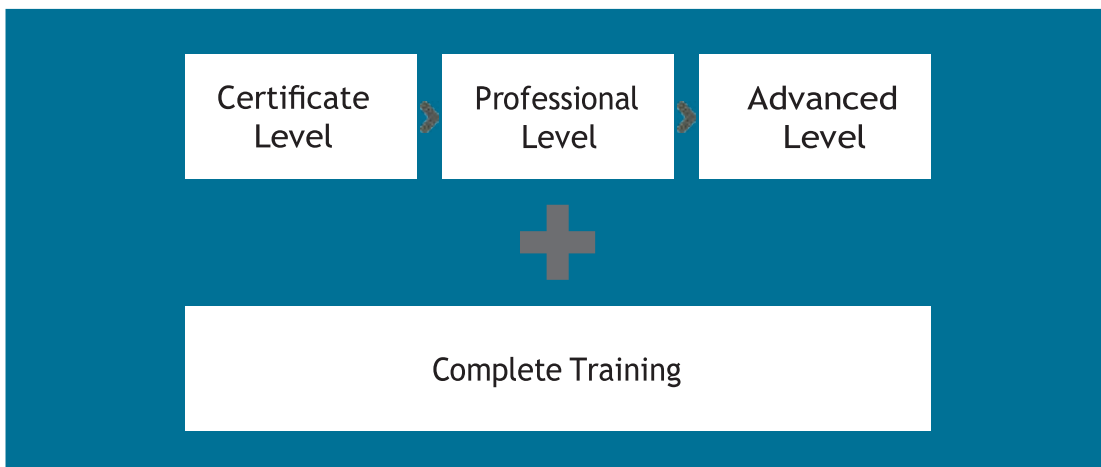
Professional development is an essential part of training. It prepares you to successfully handle a variety of situations that you will come across throughout your career. The skills framework is made up of seven ladders, each containing seven steps that represent particular skills.



# STEPS TO BECOME A CHARTERED ACCOUNTANT [MEMBER OF ICAB]



# ICAB AND ICAEW CERTIFICATION STAGES: AT A GLANCE



**Congratulations!!!**  
You are a  
Chartered Accountant and  
an Associate Member (ACA)  
of ICAB



ICAB members having  
five years' post  
qualification  
experience need to  
complete a series of  
questions, presently 11  
questions on his/her  
experience

or

ICAB members  
having less than  
five-years' experience  
are exempted 12 of  
the 15 ICAEW exam  
modules. Complete 3  
remaining modules  
of ICAEW



**Congratulations!!!**  
You are an  
Associate Member (ACA)  
of ICAEW



# ALL DEGREES WELCOME

ICAB Chartered Accountants come from a wide variety of disciplines. As successful businesses and organisations need people with varied backgrounds, interests and knowledge, you can train to become a Chartered Accountant in whatever discipline you come from.

## Employers recruit from a variety of degree disciplines because they want people who can think differently.



**Accounting or Accounting and Finance** - Developing your knowledge on commercial awareness is essential when understanding a business' needs, concepts and financial goals.



**Arts and Humanities** - Creativity, flair, research and analytical skills are immediately transferable qualities, should you pursue a career in chartered accountancy.



**Business and Management** - Appreciating the complexities of changeable business landscapes is extremely useful when working with companies as a Chartered Accountant.



**Engineering** - Solving problems by using your numerical skills and adapting to deadlines are an essential part of exceeding your client's needs without running out of time.



**Languages** - Many global businesses highly value those who are multilingual; being able to communicate with international clients is a great attribute employers look for.



**Law** - Impeccable accuracy and attention to detail are essential when reviewing financial records, conducting audit reports, and communicating financial matters to clients.



**Maths** - An obvious link is numeracy, as is the ability to think clearly, investigate, review and be thorough with your works.



**Science** - The ability to summarise analytical data to reach an objective conclusion is the foundation of being a chartered accountant, as is having a strong understanding of ethical implications within your work.

# STILL HAVE QUESTIONS?

Decide on your future career is not easy. So, we understand that you may need more information. There are several ways to find out more.

## **Visit Our Office:**

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Email: shakur@icab.org.bd

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## **ICAB Rajshahi Regional Office:**

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Cell: +8801710154296

## **ICAB Rangpur Regional Office:**

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## **ICAB Khulna Regional Office:**

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Khulna City Corporation, Khulna  
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ICAB is a leading professional membership organisation that promotes and develops accountancy profession in Bangladesh. We provide qualification and professional development, share our knowledge, insight and technical expertise, and protect the quality and integrity of the accountancy and finance profession.

As leader in accountance, finance and business our members have the knowledge, skills and commitment to maintain the highest professional standards and integrity.