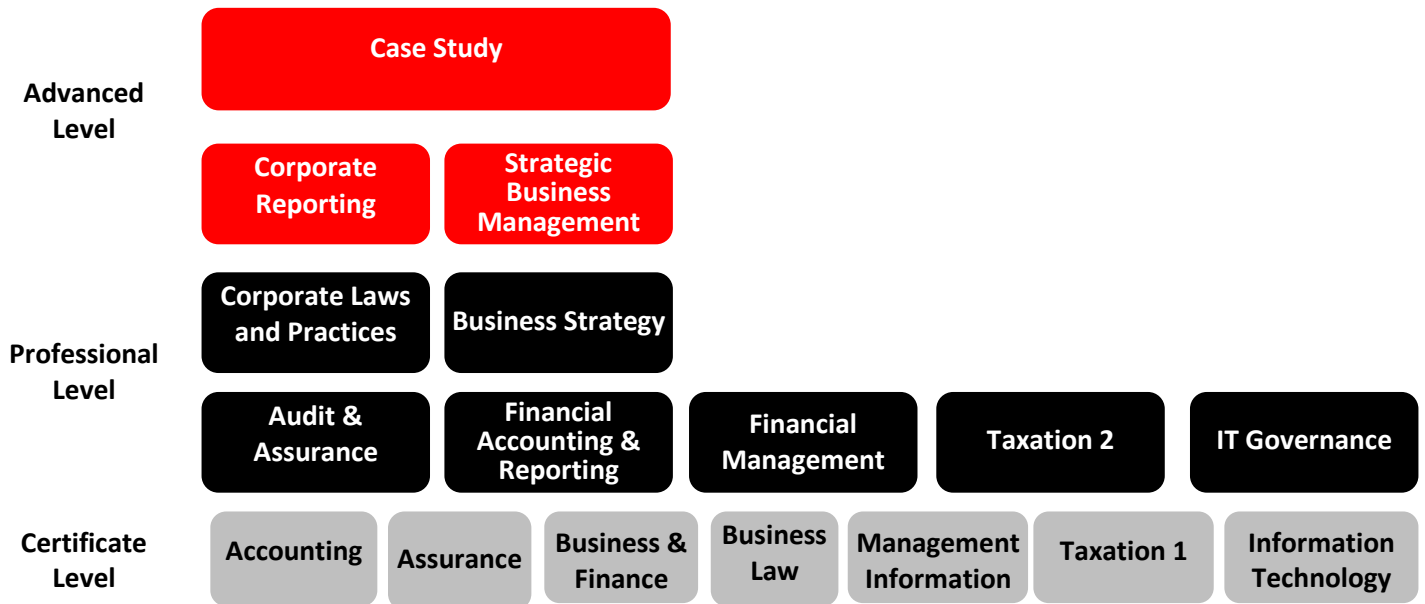


CA Certificate, Professional and Advanced Level Syllabus

CA Overview



1. The CA qualification

ACA overview

The ICAB chartered accountancy qualification, the ACA, is one of the most advanced learning and professional development program. Its integrated components provide an in-depth understanding across accountancy, finance and business. Combinedly, they help build the technical knowledge, professional skills and practical experience needed to become an ICAB Chartered Accountant.

Aim

The CA qualification aims to ensure all newly qualified Chartered Accountants have the technical and professional skills to begin their career and from which to build their ongoing professional development.

PROFESSIONAL DEVELOPMENT

Chartered Accountants are known for their professionalism and expertise. Professional development prepares students to successfully handle a variety of different situations that they encounter throughout their career. The ACA qualification improves students' ability and performance in seven key areas:

- adding value
- communication
- decision making
- ethics and professionalism
- problem solving
- teamwork
- technical competence

Structure

The syllabus has been designed to develop core technical, commercial and ethical skills and knowledge in a structured and rigorous manner. Progression through the CA modules, in combination with integrated and monitored work-based learning, will equip the students to be prepared for the demanding multi-disciplinary case study. This final module demands a high level of analysis, synthesis and communication skills, commercial and ethical awareness and the application of professional judgement.

The diagram above shows the fourteen modules at the Certificate and Professional level, where the focus is on the acquisition and application of technical skills and knowledge and the Advanced level which comprises two technical modules and the Case Study.

Ethics is embedded throughout the qualification and there are specific learning outcomes included in a number of the modules. The syllabus has been designed to ensure students understand the fundamental principles of ethics, can apply relevant ethical guidance and are able to recommend actions to resolve ethical issues.

ETHICS

Ethics is more than just knowing the rules around confidentiality, integrity, objectivity and independence. It's about identifying ethical dilemmas, understanding the implications and behaving appropriately. We integrate ethics throughout the ACA qualification to develop students ethical capabilities –so they will always know how to make the right decisions and justify them.

2. Certificate and Professional level

Aim

The Certificate and Professional level of the CA qualification forms the formal learning and assessment for the CA and, as such, aims to provide students with the technical skills and underpinning knowledge to perform their work as trainee chartered accountants in a variety of environments.

The Certificate and Professional level syllabus has been constructed with the following aims:

- To ensure that the required technical knowledge and skills can be learnt and assessed in a comprehensive and rigorous manner
- To allow the timing of exam study to be aligned as far as possible with the knowledge and skills needed in the workplace
- To enable appropriate educational progression and reinforcement during the study and assessment process.

Structure and progression

There are 14 modules in total. Seven 'Certificate Level' modules focus on the introduction and development of core knowledge and skills. The other seven 'Professional Level' modules further develop the knowledge and skills and assess practical technical application.

The Certificate and Professional levels as a whole form the foundation of technical knowledge that is further developed and integrated at the Advanced Level.

Syllabus

This document presents the learning outcomes for the 14 modules. The learning outcomes in each module should be read in conjunction with the relevant topics.

Assessment

The seven 'Certificate' modules will be examined using short-answer questions. Each assessment will be 2 hours in length except Taxation 1 (3 hours) and Business Law, Information Technology (1.5 hours) length each.

The seven 'Professional' modules will be examined through traditional assessments using longer questions. Each examination will be 3 hours in length.

Flexibility

There will be no regulations stipulating the order in which students must attempt the modules in each level of the Certificate and Professional Level, allowing employers to design training programmes according to business needs. No examination in the next level can be undertaken before the previous level has been completed.

3 Advanced Level

Aim

The Advanced Level of the CA qualification is designed to ensure that students are able to their technical, professional and ethical skills in an apply variety of business environments.

The Advanced Level has been constructed with the following aims:

- to ensure that students are able to identify and evaluate a broad range of business issues and communicate appropriate advice
- to provide a greater focus on the provision of technical advice, whilst ensuring that the business implications of the advice given are understood
- to ensure the application of professional and ethical skills as well as technical knowledge
- to improve financial and business analysis skills
- to modernise the CA qualification to reflect important emerging issues
- to ensure that business topics and the associated technical content covered in each of the modules are clear.

Structure and progression

There are three Advanced Level modules: the case study and two underpinning technical modules. The two technical modules are Corporate Reporting and Strategic Business Management.

The Certificate Level modules introduce the core technical knowledge and skills required by a chartered accountant. The professional level modules further develop and assess practical application of technical knowledge and skills.

The technical knowledge acquired at the Certificate and Professional Level is developed to a high level in the Advanced Level modules. The application of technical knowledge in these modules requires an appreciation of the typical issues and problems facing businesses and their relationship to corporate reporting, assurance and taxation. A greater depth of business and financial analysis will be required to understand the implications and risks arising from the business issues.

New technical topics are introduced in the Advanced Level modules, reflecting students' greater financial and business awareness and their emerging proficiency and ability to integrate knowledge and skills both within and across technical subjects. Students will be required to use more complex financial instruments in business finance and risk management for example.

Students will also be required to apply professional skills in the Advanced Level modules. These professional skills are then examined to a greater extent in the final CA module: the case study. This module requires higher level cognitive, analytical and evaluative skills.

Syllabus

This document presents the high-level learning outcomes for the two technical modules and sets out the skills requirements for the case study. The appendix contains details of the technical knowledge required for the Advanced Level.

Assessment

The two technical modules will be examined using traditional paper-based assessments. Each paper-based exam will be 3 hours in length.

The Case Study will consist of a 4-hour written examination where candidates will be expected to respond to the scenario in the case from all technical perspectives, including taxation.

Flexibility

There are no regulations stipulating the order in which students must attempt the technical modules. The case study must be the final module attempted.

Applicability of latest Standards and Provisions:

Students may be assessed on latest International Standards on Auditing (ISAs) and other auditing notifications, guidelines, etc. which will become effective in Bangladesh within a maximum period of 12 months from the end of the month of relevant examination. For example, examination in December 2018 may cover latest Standards which will become effective in Bangladesh by 31 December 2019.

Students may be assessed on the latest International Financial Reporting Standards, guidelines etc. (IASs, IFRSs, IFRICs, other financial reporting notifications) which will become effective in Bangladesh within a maximum period of 12 months from the end of the month of relevant examination.

Students may be assessed on the latest Bangladesh provisions of tax laws, rules, regulations, orders etc. which have become effective at least 3 months before commencement of the month of relevant examination. For example, examination in December may cover changes up to 31 August of the same year.

Students may be assessed on the latest provisions of IFAC Code of Ethics as adopted by ICAB and the latest provisions of ICAB Code of Ethics which have become effective at least 3 months before the month of commencement of the relevant examinations.

Students may be assessed on the latest provisions of statutes, rules, regulations, Codes of Corporate Governance including OECD Principles, policies and other relevant notifications, guidelines, secretarial standards, etc., which have become effective at least 3 months before commencement of the month of relevant examination.

The aforementioned assessments may be made in the case of those Modules which cover relevant areas in the detailed syllabus given hereafter.