

# HOW TO BECOME A CHARTERED ACCOUNTANT



**CA**  
BANGLADESH



THE INSTITUTE OF  
**CHARTERED  
ACCOUNTANTS**  
OF BANGLADESH

# ADVICE & GUIDANCE

## Dear Future Chartered Accountants,

The Institute of Chartered Accountants of Bangladesh (ICAB) always welcomes you and appreciates 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 of 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 located 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)..

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, a Secretary along with seven members for DRC and three for CRC, elected by the members in respective regions.

### Dhaka Regional Committee (DRC)

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

### Chittagong Regional Committee (CRC)

HBFC Building (3rd Floor), 1/D, Agrabad Commercial Area, Chattogram  
Tel: 880-31-724674  
Email: [crc@icab.org.bd](mailto:crc@icab.org.bd)

## 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 a Chairman, a Secretary and three other members.

### UK Chapter

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

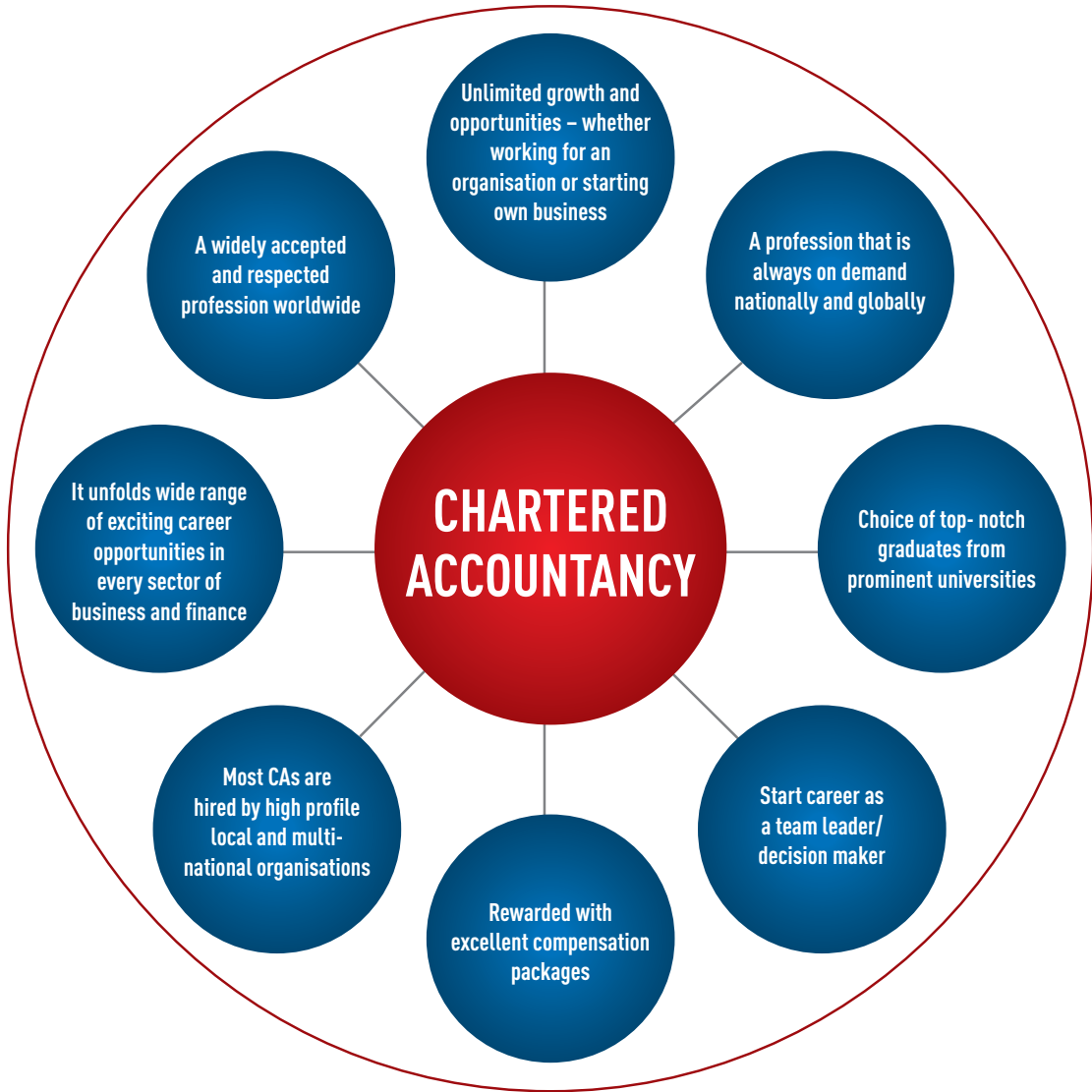
### North American Chapter

5 Massey Square, Suite 1809, Toronto, Ontario M4C 5L6, Canada  
Tel: +1 416-571-9430  
E-mail: [chairman.nac@icab.org.bd](mailto:chairman.nac@icab.org.bd); [secretary.nac@icab.org.bd](mailto:secretary.nac@icab.org.bd)

### 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 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, and organisations. Furthermore, if you are keen in operating your own business, you can simply start assurance and advisory practice.

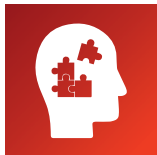


**Transferable skills** - From communication and team working to problem solving and decision making; these skills are valuable to all organisations.



**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 advise on 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 adopted 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).

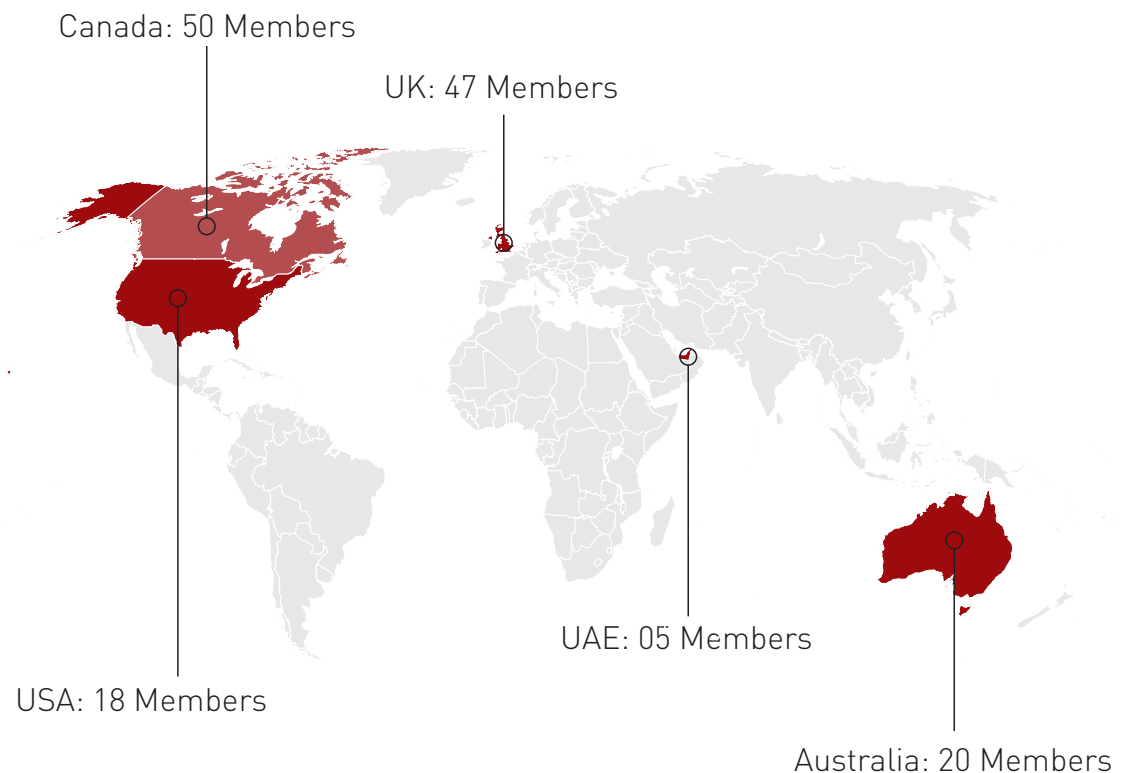
# ICAB MEMBERS WORK GLOBALLY

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 make a difference. 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 Members' 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 requirements.



## 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 appreciated 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**

**Note:**

- In case a candidate has passed both the examinations, 'O' Level and SSC examination, whichever earns more points will be considered.
- In case a candidate has passed both the examinations, 'A' Level and HSC examination, whichever earns more points will be considered.

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

ACMA or FCMA of ICMAB and ACCA or FCCA (with no consideration of Division/ Class/CGPA in any Level of academic qualification/examination).

#### Exemption under CPL for the Members of ICMAB

The members of ICMAB would be given exemption/Credit for Prior Learning (CPL) for 10 Papers of exams out of 17 Papers of exams of ICAB upon some conditions, which are as follows:

#### Exempted Papers for ICMAB Members at Certificate Level (all 7 papers):

1. Assurance
2. Accounting
3. Business, Technology and Finance
4. Management Information
5. Principle of Taxation
6. Business Law
7. Information Technology

#### Exempted Papers for ICMAB Members at Professional Level (3 papers out of 7):

1. Business Strategy and Technology
2. Corporate Laws & Practices
3. IT Governance

ICMAB members who are intending to pursue chartered accountancy shall have to pass remaining 07 Papers in Professional Level and Advanced Level.

#### Conditions:

- CA Articleship period for ICMAB Members shall remain 2 years.
- ICMAB members who have already joined CA Articleship or completed CA Articleship shall also be eligible to avail the exemptions under this revised Exemption/Credit for Prior Learning (CPL) Policy. However, the intending ICMAB Members can do their Articleship on and after completion of Professional Level of ICAB.
- This Credit for Prior Learning (CPL) Policy shall not be applicable for the members of ICMAB who obtained their membership through membership pathway scheme with any other professional accountancy body.

The continuation of this revised CPL policy shall remain on recurring basis until further review and revision in future.

## **Exemption under CPL for Qualified ACCA (Affiliates/Members)**

### **Exempted Papers for qualified ACCA (Affiliates/Members) at Certificate Level (all 7 papers):**

1. Assurance
2. Accounting
3. Business, Technology and Finance
4. Management Information
5. Principles of Taxation
6. Business Law
7. Information Technology

### **Exempted Papers for qualified ACCA (Affiliates/Members) at Professional Level (2 or 3 papers out of 7):**

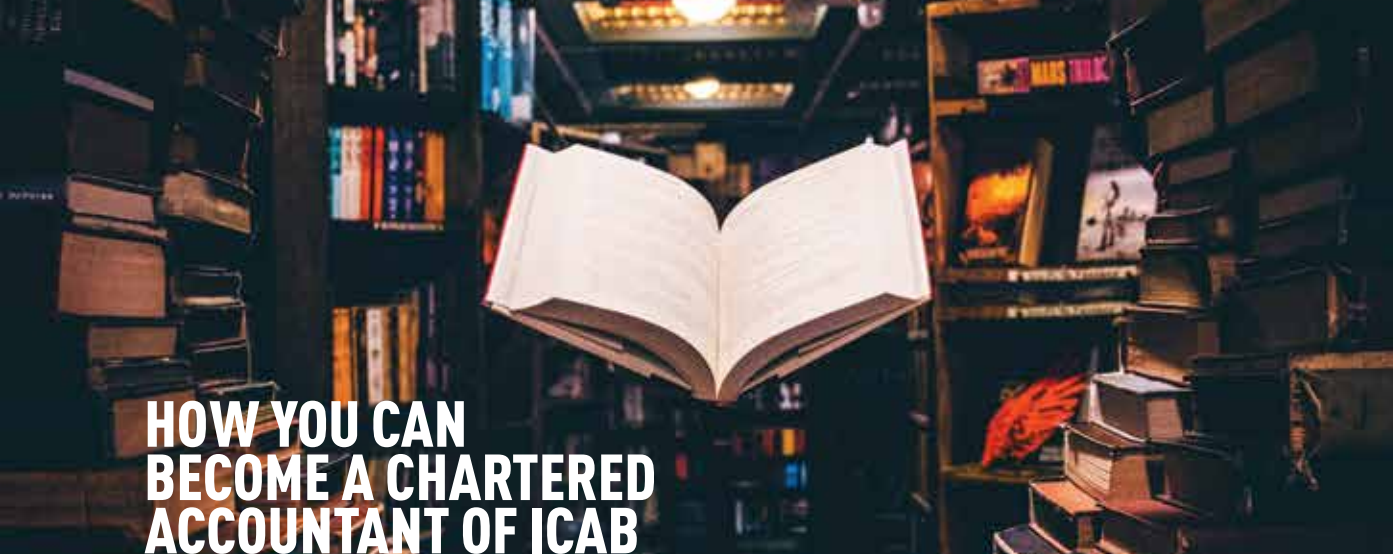
1. Business Strategy and Technology
2. IT Governance
3. Audit and Assurance (subject to completion of the optional paper, Advanced Audit and Assurance of Strategic Professional Level of ACCA)

Qualified ACCA (Affiliates/ Members) who are intending to pursue chartered accountancy shall have to pass remaining 07 or 08 Papers in Professional Level and Advanced Level.

#### **Conditions:**

- To appear in any exam, the intending candidate must have 50% class attendance on each paper.
- CA Articleship period for qualified ACCA (Affiliates/ Members) shall remain 2 years.
- Qualified ACCA (Affiliates/ Members) who have already joined CA Articleship or completed CA Articleship shall also be eligible to avail the exemptions under this revised Credit for Prior Learning (CPL) policy. However, the intending qualified ACCA (Affiliates/ Members) can do their Articleship on and after completion of Professional Level of ICAB.
- This Credit for Prior Learning (CPL) Policy shall not be applicable for qualified ACCA (Affiliates/ Members) who obtained their membership through membership pathway scheme with any other professional accountancy body.

The continuation of this revised CPL policy shall remain on recurring basis until further review and revision in future.



# 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.



# 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 (Addendum) 13th June 2024	2021-2022 (17th Batch) & all BBA batches onward	1. Accounting 2. Business and Finance 3. Management Information 4. Business and Commercial Law
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
University of Barisal - Department of (Accounting and Information Systems) Faculty of Business Studies	14 October, 2023	Graduates of the Department of Accounting & Information system, Barisal University who have started Bachelor of Business Administration in session BBA 2015-2016 and onward	1. Accounting 2. Business and Finance 3. Management Information

Name of the University and Department	Date of signing	Session Applicable for Exemption	Exempted Subjects
Jagannath University (Department of Finance) Faculty of Business Studies	04 December, 2023	Graduates of the Department of Finance, Faculty of Business Studies, Jagannath University who have started Bachelor of Business Administration in session BBA 2015-2016 and onward.	1. Accounting 2. Business and Finance 3. Management Information
University of Dhaka (DU)- Department of Banking and Insurance	19 May 2024	Graduates of the Department of Banking and Insurance, Faculty of Business Studies, University of Dhaka who have started Bachelor of Business Administration in session BBA 2015-2016 and onward.	1. Accounting 2. Management Information 3. Business & Finance

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 completing mandatory training/Articleship in 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:

- Application Form.
- 02 recent passport size photographs (lab printed) of the applicant.
- Working Sheet.
- Attested copies of certificates from relevant Boards/Department of the University/ Institution (S.S.C/H.S.C/Graduation) (Original certificates required for verification).
- Attested copies of transcripts/mark sheets/grade sheets of obtained qualifications (S.S.C/H.S.C/Graduation) (Original documents required for verification).
- Photocopy of student's ICAB registration card/ CC certificate (If applicable).
- Money Receipt of Registration for Pre- Articled Students (PAS).
- Pay slip of exemption related fees.
- University issued recommendation letter for claiming exemption (original).
- Memorandum of Understanding (MoU)/ Credit Prior Learning (CPL) Policy.

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 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 222 registered Chartered Accountancy Firms in Dhaka, Chattogram, Cumilla and Rangpur. 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 remaining effective since 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

## Pre-Articleship Training Course (Mandatory)

Pre-Articleship training course for one month aimed at equipping the students with Audit and Assurance and English Communication skills for better performance in CA firms from the very first day of their Articleship.

## Allowance for Articled Students

No worry! The Council of the Institute of Chartered Accountants of Bangladesh (ICAB) in 2019 approved monthly allowance for Articled Students as remained effective since 2023. The monthly allowance for 1st-year articled students is Tk 7,000, 2nd-year students will receive Tk 8,000, the 3rd-year student will receive Tk 9,000 while the monthly allowance for the 4th-year students stands at Tk 10,000.

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

# PRE-ARTICLESHIP PROGRAM (ON-GOING)

The Institute of Chartered Accountants of Bangladesh (ICAB) offers Certificate Level and Professional 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 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 post-graduation degree level in various universities and colleges, i.e., students who have not yet completed their graduation or post-graduation study. However, any student completed the graduation program and perusing postgraduate program will also 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 and upon completion of required papers or all papers of Certificate Level may also get enrolled in Papers of Professional Level as they would like to on payment of required fees.

## 5. Examinations

A registered student under this PAS Program shall be eligible to appear at exams up to Professional Level. A student will be allowed to sit for any paper at Professional Level exam provided that s/he has passed corresponding paper at Certificate Level. 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.

However, to appear in any exam paper under this PAS Program, a student shall have 50% of mandatory class attendance on that paper organized by ICAB.

## 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 and joining Articleship

If a student passes any paper or papers at Certificate Level or Professional Level while studying graduation or post-graduation degree, the result shall remain valid for 01 (one) year from the date of his/her last academic examination i.e. the intended student under this PAS Program has to join CA Articleship with any CA firm in Bangladesh within one year from the date of his last academic exam.

If a student passes any paper or papers at Certificate Level or Professional Level while studying graduation or post-graduation degree, the result shall remain valid for 1 year from the date of his/her last academic examination i.e. the intended student under this PAS Program has to join CA Articleship with any CA firm in Bangladesh within one year from the date of his last academic exam.

However, if any student under this PAS Program has already completed his/her last academic exam, s/he has to join articleship within 1 year from the date of the circular dated 31 December 2023 or end of 3 years from the date of his last academic exam, whichever is earlier.

## 8. Eligibility to get credit for the Certificate Level/ Professional 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/or Universities with whom ICAB has signed MoUs for exemptions may consider the followings:

- If a student under this PAS program is eligible for CPL (exemptions) based on his/her academic qualification, s/he will be awarded such CPL (exemptions) before joining articleship so that s/he can attend in other exams up to professional level.
- 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 (who didn't pass any level) will be same as applicable to the existing Articled Students.
- Articleship period shall be 2.5 years (30 months) for a student who will pass Certificate Level Exam under PAS Program before joining articleship.
- Articleship period shall be 2 years (24 months) for a student who will pass Professional Level Exam under PAS Program before joining articleship.

## 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.

## 12. Other conditions/ criteria

Other conditions/criteria will be remained same in line with the current PAS program.

# PRE-ARTICLED STUDENT (PAS) PROGRAM-ONE-OFF OFFER

In addition to current PAS Program, a One-Off Offer for a period of 01 (One) year will be given from the date of 1 January 2024 for registering with Chartered Accountancy under PAS Program to any individual who meets the CA entry criteria and passed at least the graduation level.

The said One-Off Offer under Pre-Articleship Students (PAS) program is tabled as follows:

Sl. No.	Particular	Provisions for PAS Program and One-Off Offer
1	One-Off Offer	<p>In addition to current PAS Program, a One-Off Offer for a period of 01 (One) year will be given for registering students under PAS Program who meet the CA entry criteria and passed at least the graduation level.</p> <p>The said offer will remain valid for one year starting from 1 January 2024 to 31 December 2024 unless the Council decides otherwise.</p>
2	Examination	<p>A registered student under this PAS Program shall be eligible to appear at exams up to Professional Level.</p> <p>A student will be allowed to sit for any paper at Professional Level exam provided that s/he has passed corresponding paper at Certificate Level.</p> <p>However, to appear in any exam paper under this PAS Program, a student shall have 50% of mandatory class attendance on that paper</p>
3	Validity of Result and Deadline to Join as Articled Student in CA Firm	<p>If a registered student under this PAS Program passes all papers up to professional level, the result shall remain valid for six (06) months from the date of result of his/her last professional level examination.</p> <p>Therefore, the intended individual shall be required to join the articleship with any CA firm in Bangladesh within six (06) months from the date of his/her result of successful completion of professional level under this Program.</p> <p>However, after registering under this PAS program, an individual will also be eligible to start articleship with any firm in Bangladesh at any time.</p>
2	Articleship Period	<ul style="list-style-type: none"> <li>▪ Articleship period shall be 2.5 years (30 months) for an individual who will pass Certificate Level Exam under PAS Program before joining articleship</li> <li>▪ Articleship period shall be 2 years (24 months) for an individual who will pass Professional Level Exam under PAS Program before joining articleship</li> </ul>
4	Exemption/ Credit for Prior Learning (CPL) Policy	<p>If any individual under this PAS program is eligible for CPL (exemptions) based on his/her academic qualification, s/he will be awarded such CPL (exemptions) at the time of registration under this PAS Program</p>
5	Other conditions/criteria	<p>Other conditions/criteria will be remained same in line with the current PAS program</p>

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

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 FOR STUDENTS

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

The objectives of the project are to attract brilliant students to CA profession, and to 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

## 2. Scholarships

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

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

1. A F Mujibur Rahman Foundation Scholarships
2. ABM Azizuddin Scholarship
3. ACNABIN Scholarships
4. AKM Mizanur Rahman Scholarship
5. Akther Rezvi Scholarship
6. Anasa Kasum Scholarship
7. ASICO Scholarship
8. Bhola Foundation Scholarship
9. Haque Helana Scholarship
10. Howlader Mahfel Huq Scholarship
11. Howlader Maria & Co., Scholarship
12. K M Hasan Foundation
13. Kazi Nadim Ahmed Scholarship
14. Lutfe Ara Khatun Scholarship
15. M A Khaleque Scholarship
16. M J Abedin Scholarships
17. Mannan Rowshan Scholarship
18. Mashiur Rahman Scholarships
19. Md. Iqbal Hossain FCA (1813) Memorial Scholarship
20. Past President, Md. Moniruzzaman FCA Scholarship
21. President 2011-Shasha Foundation
22. President Scholarships
23. RRH Associates Scholarships
24. RRH Scholarships
25. S F Ahmed Scholarships
26. Senjuti Kabir Scholarship

*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 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 become eligible for admission to the examinations.

## Online Examination

From November-December 2021 onward, the examinations of Certificate Level have been 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** and **Tk. 1,200** per subject for 100 marks and 50 marks respectively.
- **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)

## 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 will be eligible for RAT & CAP.

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 bonding and networking with ICAB members.
- They will feel distinguished from others for having the RAT or CAP Certification provided by ICAB.

## 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/she has to surrender the RAT certificate, and the certificate shall lapse accordingly. Similarly, once a student qualifies and is registered as ACA, he/she 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. [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 maintain and uphold 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 programs.



**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.

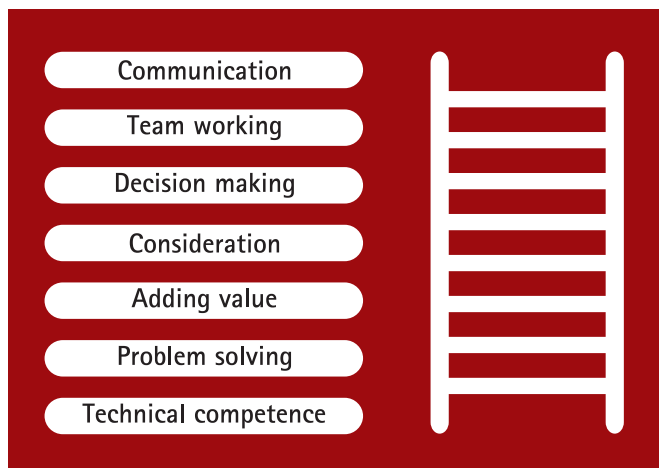


## Training

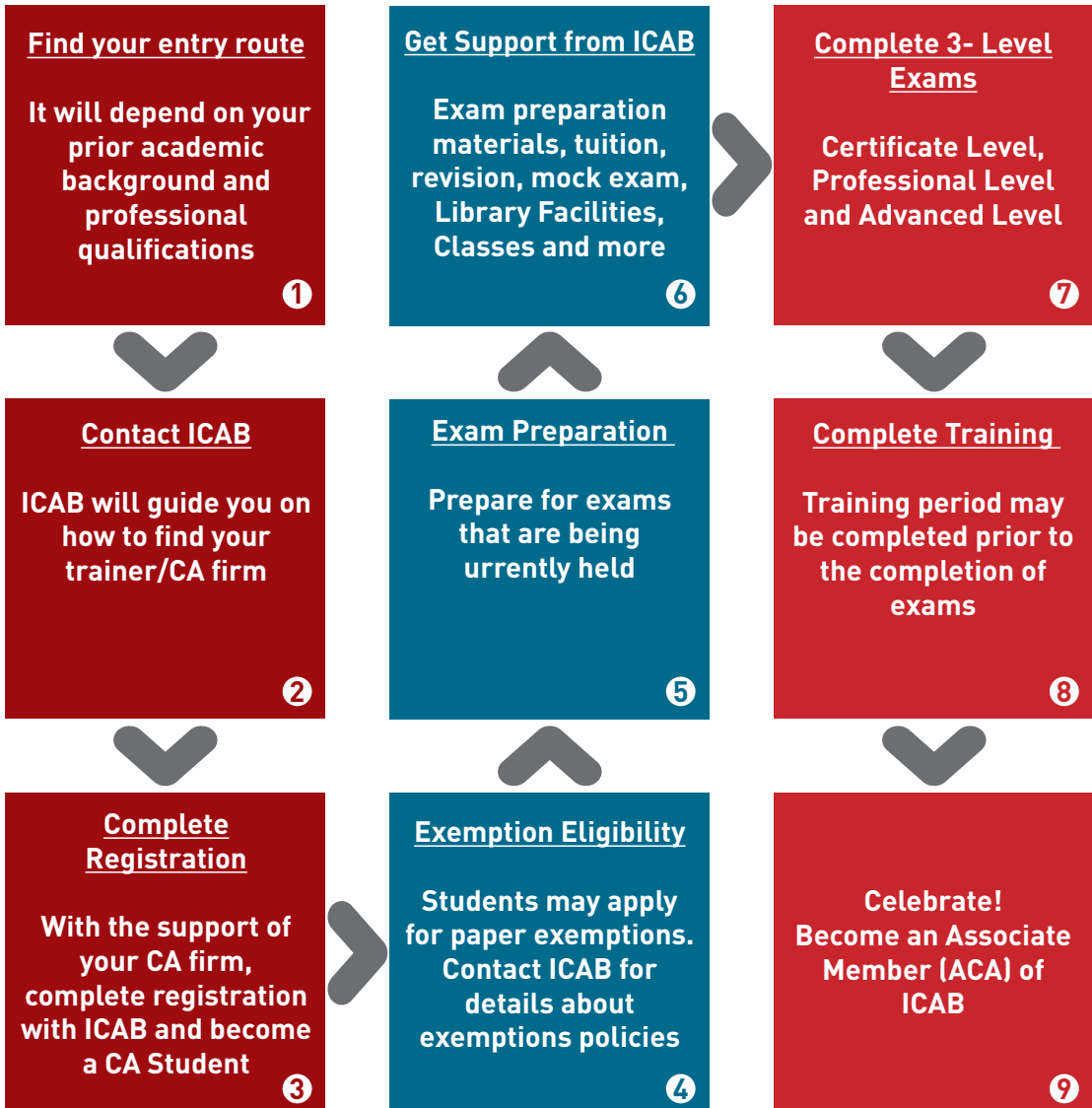
We put all-out effort in training to make you a Chartered Accountant. The duration of training generally depends on a candidate's prior level of education/certifications. It covers the areas of real-life work in accounting, auditing, taxation, information technology and finance. With the training, you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

## Professional Development

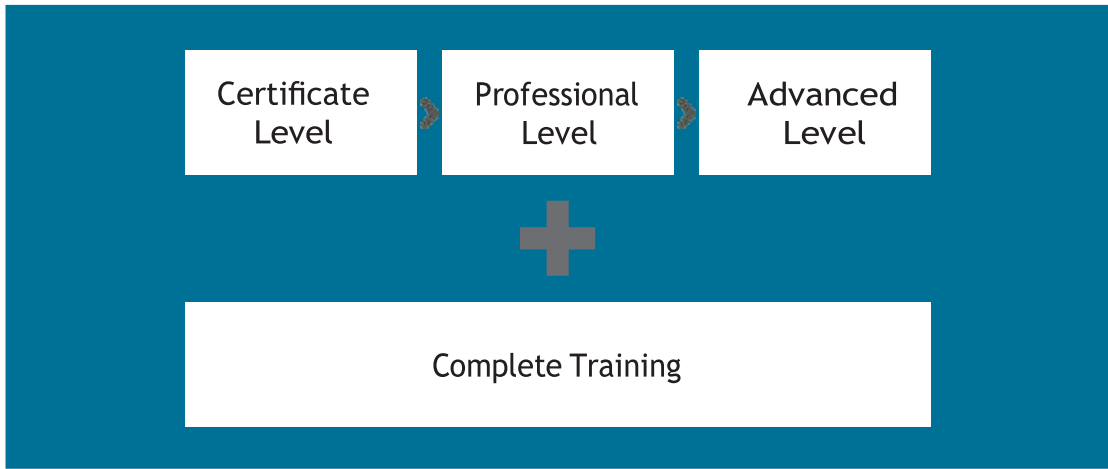
Professional development is an essential part of training. It prepares you to successfully handle a variety of situations that you will come across throughout your career. The skills framework is made up of seven ladders, each containing seven steps that represent particular skills.



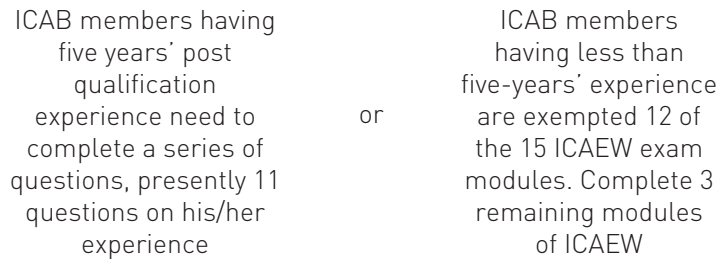
# STEPS TO BECOME A CHARTERED ACCOUNTANT [MEMBER OF ICAB]



# ICAB AND ICAEW CERTIFICATION STAGES: AT A GLANCE



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



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 choose ICAB 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.

*Fall in  with the Chartered Accountancy Course*

# ICAB HEAD OFFICE AND REGIONAL OFFICES

## Head Office:

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[https://www.instagram.com/ca\\_bangladesh/](https://www.instagram.com/ca_bangladesh/)

# DEDICATED CONTACT NUMBERS FOR STUDENTS SERVICE

## Front Desk

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## Student Counselling & Placement

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## Articleship Management

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## Class Management

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## Study Materials

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## Library Management

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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 accountancy, finance and business our members have the knowledge, skills and commitment to maintain the highest professional standards and integrity.

Published on 25 September 2024

[www.icab.org.bd](http://www.icab.org.bd)