



CPA New Curriculum

Credit Hours: Certificate, Diploma, Advance Diploma, CPA Programme

Exit Point	No. Of Courses	Credits
Foundation in Public Accounting	06 (TL1, IR1, E1, F1, P1, A1)	36
Certificate in Public Accounting	12 (Foundation & Operational)	72
Diploma in Public Accounting	18 (Managerial Focus)	108
Adv. Diploma in Public Accounting	24 (Strategy & Managerial)	144
Award of Certified Public Accountant	26 (Experience, Ethics, R&D, CPD / CPE)	150+

Our CPA Professional Programme meets and exceeds all IFAC's standards for education, assessment and practical experience. It also meets the requirement of the leading accounting bodies regarding examination, qualification and award of certification to accounting professionals

Program Detail: CPA-Professional Revised Curriculum

Program Name:	CPA – Certified Public Accountant – CPAPRO
Introduction:	Available at: www.CPAPRO.eu www.CPAPRO.pk
Admission Requirement:	Graduate & 3 years post-qualification experience
Selection Process:	After formal evaluation of applicants' professional and academic credentials. The entry level is assessed. Applicant is informed by the Admission Office for depositing the required fee as per respective fee schedule
Duration:	Normally 2 to 4 years. Depends upon APL, CTF & Entry Level
Medium of Instruction:	English
Teaching Methodology:	Approved Official Learning Provider/Colleges, Local & Abroad
CPA Credits Required:	6 Credits per Course and CPD Hours, total 150+ Credit Hours
Courses Required:	20 Courses (Old Curriculum) 26 Courses (Revised Curriculum)
CPD Requirement:	Every member is required to complete 40 hours in one year or 120 hours in every 3 years period with a minimum of 20 hours in a year
Collaborations:	Local and Abroad
Workshop:	Schedule Available, Independent and Collaborative
R&D/Thesis / Articles / Dissertation:	Yes
Practical:	Yes
Viva:	Yes
Reciprocal Arrangements:	Yes, Exemptions and Full Waiver, local and abroad
Course Provider's Legal Status:	Non-Profit, Accountancy Professional Legal Body
Incorporation & Operational Area:	International, Inc. in South-Asia and England & Wales, UK



Credit Hours Detail: Revised Course Structure

Level	KPs	Code	Descriptions	Credits
1st Award - Foundation in Public Accounting				36
Foundation	TL1	F1	Business Communication & Report Writing	6
	IR1	F2	Business Mathematics & Quantitative Methods	6
	E1	F3	Business Economics	6
	F1	F4	Fundamentals of Financial Accounting	6
	P1	F5	Fundamentals of Management Accounting	6
	A1	F6	IT in Business	6
2nd Award - Certificate in Public Accounting				72
Operational	TL2	C1	Commercial & Corporate Laws	6
	IR2	C2	Financial Reporting & IFRS	6
	E2	C3	Enterprise Management	6
	F2	C4	Financial Accounting	6
	P2	C5	Management Accounting	6
	A2	C6	Audit & Assurance	6
3rd Award - Diploma in Public Accounting				108
Management	TL3	D1	Business Taxation	6
	IR3	D2	Corporate Reporting	6
	E3	D3	Operations Management	6
	F3	D4	Financial Management	6
	P3	D5	Performance Management	6
	A3	D6	Information System, IT Audit and Control	6
4th Award - Adv. Diploma in Public Accounting				144
Strategic	TL4	P1	Advance Business Taxation	6
	IR4	P2	Investment Analysis and Portfolio Management	6
	E4	P3	Strategic Management	6
	F4	P4	Strategic Financial Management	6
	P4	P5	Strategic Management Accounting	6
	A4	P6	Advance Auditing & Assurance	6
CPA Award - The Practice Prerequisites				150
Competency	PES	A	Professional Ethics and Standards	6+
	R&D	B	Advanced Case Studies, Emerging Trends, Article	6+
	CPD	C	3 Year Practical Experience Before, after or during the course Plus CPD/CPE Requirements	40+
Total Minimum Credit Hours ... (Accumulated During CPA Study)				150+



CPA Curriculum (Old Scheme)

Credit Hours: PAC, PPA and CPA Program

Exit Point	No. Of Courses	Credits
Public Accounting Certificate	20 (Total Four Levels)	91
Professional Public Accountant	18 (Total Four Levels)	86
Certified Public Accountant, PAC route	29 (20+09), Strategy & Competency	141
Certified Public Accountant, PPA route	24 (18+06), Strategy & Competency	121
Certified Public Accountant (PRO)	20 (Experience, Ethics, R&D, CPD / CPE)	120+

Our qualified CPAs cover universities required 141 credit hours to award equivalent master degree in related disciplines (MBA, M.COM, MSC, and M.Res). The detail is given on the following pages and tabs.

Program Detail: CPA-Professional® Old Scheme

Program Name:	CPA – Certified Public Accountant (PAC, PPA, PRO) Routes
Introduction:	Available
Admission Requirement:	Intermediate / Graduate & 3 years post-qualification experience
Selection Process:	After formal evaluation of applicants' professional and academic credentials. The entry level is assessed. Applicant is informed by the Admission Office for depositing the required fee as per respective fee schedule
Duration:	Normally 3 to 5 years. Depends upon APL, CTF & Entry Level
Medium of Instruction:	English
Teaching Methodology:	Approved Official Learning Provider/Colleges, Local & Abroad
CPA Credits Required:	Varied at each level and CPD Hours, total 140+ Credit Hours
Courses Required:	29, 24, 20 Courses (Depends upon route & previous education)
CPD Requirement:	Every member is required to complete 40 hours in one year or 120 hours in every 3 years period with a minimum of 20 hours in a year
Collaborations:	Local and Abroad
Workshop:	Schedule Available, Independent and Collaborative
R&D/Thesis / Articles / Dissertation:	Yes
Practical:	Yes
Viva:	Yes
Reciprocal Arrangements:	Yes, Exemptions and Full Waiver, local and abroad
Course Provider's Legal Status:	Approved by UK & Federal Government of Pakistan
Incorporation & Operational Area:	International, Inc. in England & Wales, United Kingdom and Asia



CPA Credit Hours Detail under Different Routes

Certified Public Accountant (PAC Route)				Certified Public Accountant (PPA Route)			
Public Accounting Certificate (PAC)				Professional Public Accountant (PPA)			
Level – I		Credit Hours		Level - I		Credit Hours	
F101	Functional English	5		D101	Foundations of Accounting	5	
F102	Business Finance	4		D102	Fundamentals of Business Law	5	
F103	Principles of Accounting	4		D103	Business Environment	5	
F104	Economics & Business Environ.	5		D104	BCRW	5	
F105	Information Technology	4					
05	Total	22		04	Total	20	
Level – II		Credit Hours		Level - II		Credit Hours	
F201	Business Mathematics & Statistics	5		D201	Financial Accounting	4	
F202	Financial Accounting	5		D202	Income Tax	5	
F203	Cost & Managerial Accounting	4		D203	Cost Accounting	4	
F204	Business Ethics	5		D204	Information Systems	4	
F205	BC & Presentation Skills	4					
05	Total	23		04	Total	17	
Level – III		Credit Hours		Level - III		Credit Hours	
F301	Business Law	4		D301	Business & Managerial Finance	5	
F302	Income Tax Law	4		D302	Auditing	5	
F303	Audit & Assurance	5		D303	Financial & Corporate Reporting	5	
F304	Adv. Managerial Accounting	4		D304	Strategy & Leadership	5	
F305	Certificate in Data Analysis	4		D305	Management Accounting	4	
05	Total	21		05	Total	24	
Level – IV		Credit Hours		Level - IV		Credit Hours	
F401	Enterprise Management	5		D401	Audit Practice & Assurance Serv.	5	
F402	Financial Management	5		D402	IT Audit and Control	5	
F403	Management Info. System	5		D403	Company Law	5	
F404	Company Law	5		D404	Advanced Taxation	5	
F405	Fraud Audit & Forensic Accounting	5		D405	Fraud Audit & Forensic Accounting	5	
05	Total	25		05	Total	25	
Total Credits PAC (91)				Total Credits PPA (86)			
Certified Public Accountant (After PAC)				Certified Public Accountant (After PPA)			
Level – PI		Credit Hours		Level - PII		Credit Hours	
P101	Advance Taxation	5					
P102	Advanced Auditing	5					
P103	Corporate Law	5					
03	Total	15					
Level – PII		Credit Hours		Level - PII		Credit Hours	
P201	Int. Audit Role in Risk & Control	6		P201	Int. Audit Role in Risk & Control	6	
P202	Advanced Accounting	5		P202	Advanced Accounting	5	
P203	Financial Strategy	6		P203	Financial Strategy	6	
03	Total	17		03	Total	17	
Level – FINAL		Credit Hours		Level – FINAL		Credit Hours	
FC301	Corporate Governance	6		FD301	Corporate Governance	6	
FC302	Managing Business Risk of Fraud	6		FD302	Managing Business Risk of Fraud	6	
FC303	Adv. Performance Management	6		FD303	Adv. Performance Management	6	
03	Total	18		03	Total	18	
Total Credits After PAC (50)				Total Credits After PPA (35)			



CPA Credit Hours Detail under Professional Routes

Certified Public Accountant (Professional Route) Old-Scheme

Level – FI			Level - FII		
		Credit Hours			Credit Hours
PF101	Financial Accounting	06	PF201	Income Tax Framework	05
PF102	Business Law	06	PF202	Cost & Managerial Accounting	05
PF103	Economics & Business Environment	06	PF203	BC & Report Writing	06
PF104	Business Mathematics & Statistics	05	PF204	Audit & Assurance	05
04	Total	23	04	Total	21

Level – PI			Level – PII		
		Credit Hours			Credit Hours
PP301	Financial & Corporate Reporting	06	PP401	IT Audit and Control	06
PP302	Company Law	05	PP402	Advanced Taxation	06
PP303	Business & Financial Strategy	06	PP403	Advanced Accounting	05
PP304	Corporate Governance	06	PP404	Advanced Auditing	06
04	Total	23	04	Total	23

Level – FINAL – I			Level – FINAL – II		
		Credit Hours			Credit Hours
FP501	Fraud Audit & Forensic Accounting	06	FP601	Advanced Case Studies, Emerging Trends, Article	12
FP502	Int. Audit role in Risk & Control	06			
FP503	Adv. Performance Management	06			
03	Total	18	01	Total	12

Total Credits CPA Professional® Route (120)

Checklist for Applicant's Eligible Route

Eligible Routes at Entry	PAC	PPA	CPA
1 Formal Education in Years	12 Yrs	14 Yrs	14/16
2 Experience Requirement	N/A	N/A	5+ Yrs
3 Exemptions on APL or CTF	Yes	Yes	Yes

Fee Payable (PAC/PPA/CPA Routes)

Fee Payable (In US Dollars)	Enroll	Exam	Exempt
1 PAC & PPA Certification / Subject	25	20	45
2 CPA after PAC or PPA / Per Subject	30	25	55
3 CPA Professional Route / Subject	35	25	60