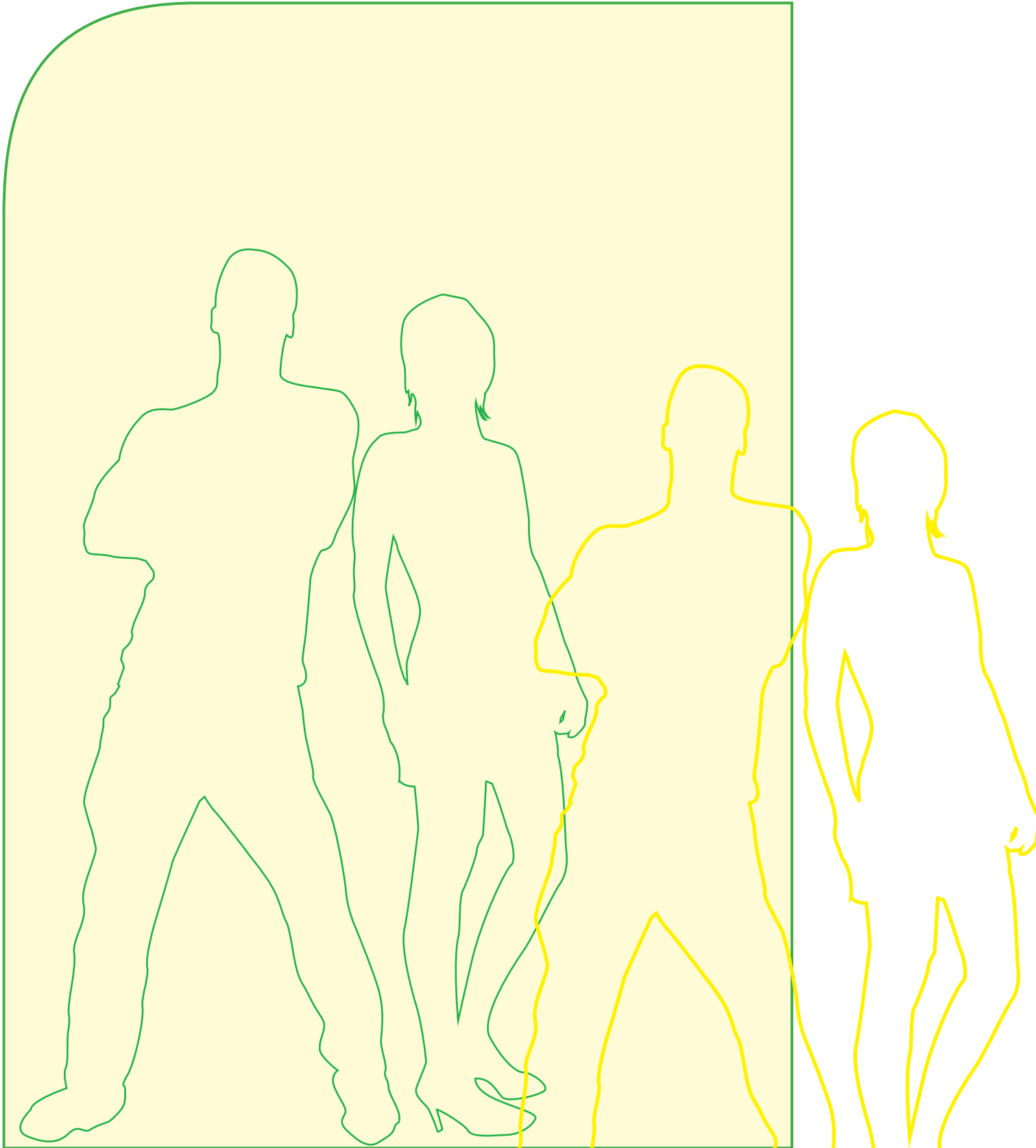


# CPA Information for **Lecturers**



Certified Public  
Accountants



## What is the CPA?

The Institute of Certified Public Accountants in Ireland (CPA) is one of the main Irish accountancy bodies with in excess of 5,000 members and students. Its current membership and student body operate in Public Practice, Industry, Financial Services and the Public Sector. CPAs work in over 28 countries around the world. The CPA Institute is an independent body controlled in Ireland.

Please click [here](#) for further information regarding the CPA Institute.

A Certified Public Accountant (CPA) is a fully qualified accountant and member of the Institute of Certified Public Accountants in Ireland.

## How to become a CPA?

Steps involved:

- Step 1: Confirm exemption entitlements with CPA (if eligible).
- Step 2: Register with the CPA Institute and CPA Approved Educator.
- Step 3: Complete 4 stages of exams.
- Step 4: Complete a minimum of 3 years relevant supervised training.
- Step 5: Prove your competency in I.T.

Upon passing all the Institute's examinations successful students will be invited into the Applications to Membership Process. Guidance will be provided at that time about the process itself, including further information required, application fees, deadlines etc.

Please click [here](#) for details regarding exemptions.

Please click [here](#) for details regarding registration.

Please click [here](#) for details regarding training.



# Examinations Process

There are 4 stages of examinations – Formation 1, Formation 2, Professional 1 and Professional 2.

## Formation 1

- Business Maths & QM
- Economics & the Business Environment
- Business Laws

## Professional 1

- Corporate Reporting
- Auditing
- Corporate Laws & Governance
- Managerial Finance

## Formation 2

- Financial Accounting
- Taxation
- Information Systems
- Management Accounting

## Professional 2

- Strategy, Leadership & Knowledge Management (M)
- Audit Practice & Assurance Services
- Advanced Corporate Reporting (M)
- Strategic Corporate Finance
- Strategic Performance Management
- Advanced Taxation

*(M) Denotes mandatory subject at Professional 2*

## Formation 1, Formation 2 and Professional 1:

At each examination stage students are required to sit all papers, for that stage, in one sitting (except where exemptions(s) granted).

## Professional 2 Stage:

May be taken on a modular basis and sat in any order. Students have 4 consecutive sittings within 2-years to successfully sit and complete Professional 2 stage.

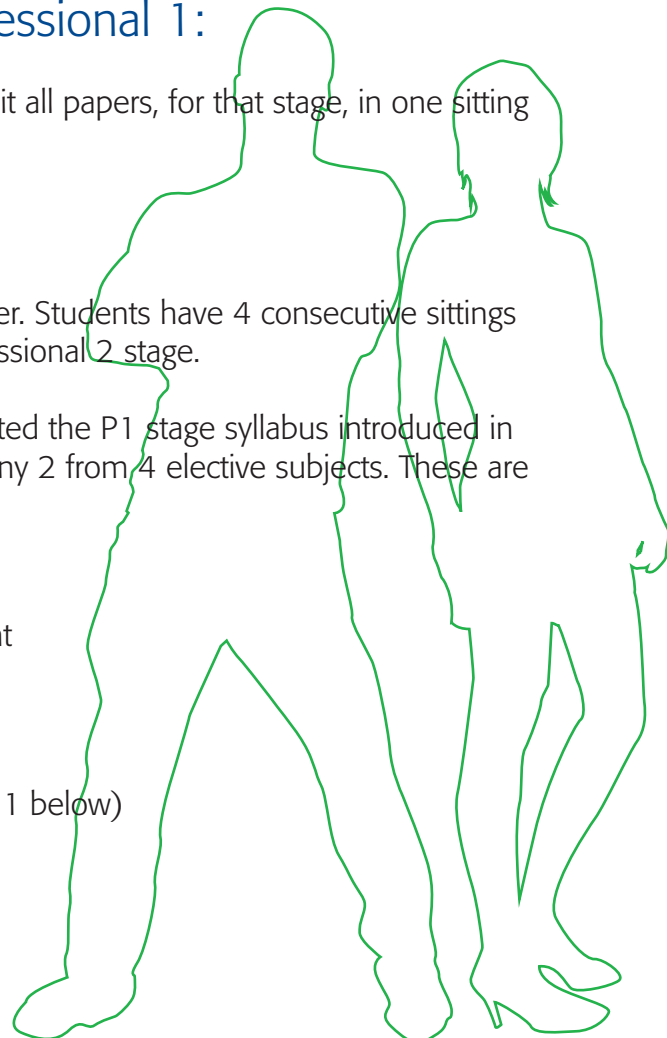
From 2009, students at this stage who have completed the P1 stage syllabus introduced in 2008 must sit and pass 2 mandatory subjects and any 2 from 4 elective subjects. These are listed below:

### **Mandatory Subjects**

- Strategy, Leadership & Knowledge Management
- Advanced Corporate Reporting

### **Elective Subjects:**

- Audit Practice & Assurance Services, (See note 1 below)
- Advanced Taxation, (See note 1 below)
- Strategic Corporate Finance
- Strategic Performance Management



**Note 1:** Students, who wish, in the future, to apply for a practicing certificate, will not have a choice of elective subjects. These students will be required to sit and pass the Audit Practice & Assurance Services and the Advanced Taxation subjects.

The pass mark is 50% for all subjects. There is no compensation.

Please click [here](#) for the detailed syllabus.

## Applying for Examinations

To apply for examinations, students must complete and submit an Exam Entry Form to arrive at the Institute by the following dates:

- April Exams – completed Exam Entry Form to arrive in the Institute by the 1st March.
- August Exams – completed Exam Entry Form to arrive in the Institute the 1st August.

### **N.B.**

1. *Only those students registered with the Institute by 1 December of the previous year will be permitted to sit the examinations in the following April.*
2. *Only those students registered with the Institute by 1 June will be permitted to sit the examinations in the following August.*

Students are advised to read the examination regulations before sitting the examinations. Please click [here](#) to view the examination regulations.

Please click [here](#) for further details regarding the examinations process.

## What resources are available?

CPA website [www.cpaireland.ie](http://www.cpaireland.ie) provides the following resources for each subject and stage:

- Syllabus Content
- Relevant Articles
- Past papers and Suggested Solutions
- Educators Briefing

Formation 1: Click [here](#)

Formation 2: Click [here](#)

Professional 1: Click [here](#)

Professional 2: Click [here](#)



## **examView**

examView is available to students and lecturers to provide feedback to the Institute. It is available for 11 days from the beginning of each diet of examinations.

Each observation or comment received is reviewed by the Director – Education & Training, the Education and Training Committee and the relevant CPA Expert Panel.

## **studentsEbulletin**

The studentsEbulletin is issued on a monthly basis in order to provide updates on key topical issues such as Practice, Taxation, Business News, Technical and Legal, Education and Training and Institute news.

Please click [here](#) to view the latest edition of the studentsEbulletin.

## **Accountancy Plus**

Accountancy Plus, the official journal of the Institute, is published on a quarterly basis.

Please click [here](#) to view articles published in Accountancy Plus.

## **Continuing Professional Education (CPE)**

The Institute offers a comprehensive range of CPE events using a variety of media open to guests and members. Please click [here](#) for more information.

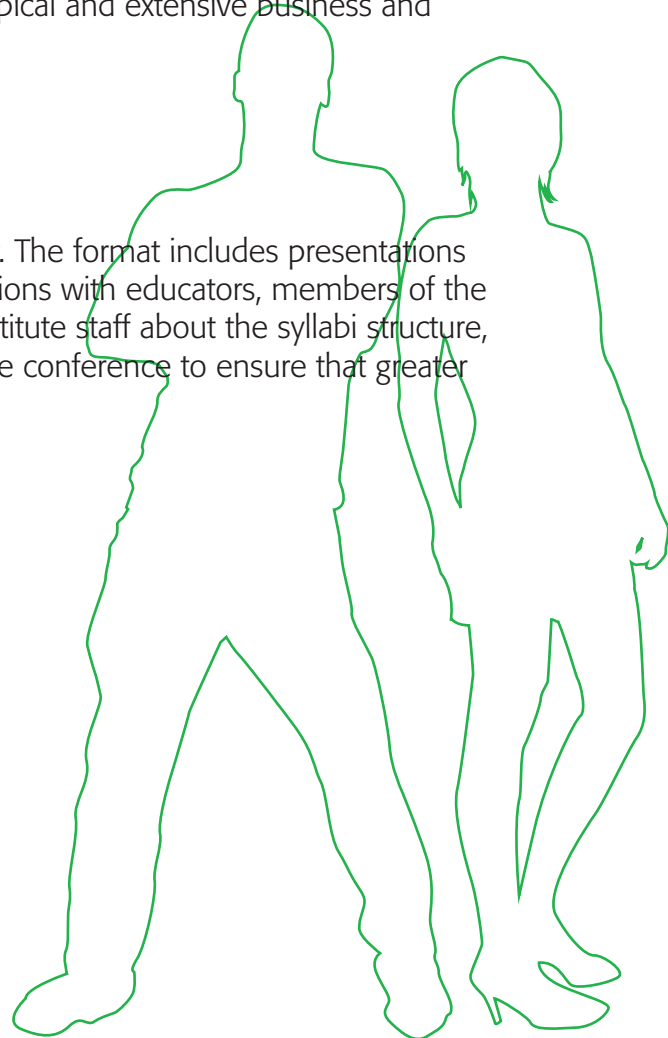
## **Useful Links**

The CPA Technical Resource for students contains topical and extensive business and accountancy information for CPA students.

Please click [here](#) to view the resources section.

## **Educators Conference**

The CPA Educators Conference is held in September. The format includes presentations from examiners and moderators followed by discussions with educators, members of the Institute's Education and Training Committee and Institute staff about the syllabi structure, examination and education processes. The aim of the conference is to ensure that greater alignment is achieved between these processes.



## Who to contact within the Institute

Lecturers and students can contact the Education & Training Department with any queries.

### Education and Training Department

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Tel: 01 425 1021

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Administrative Assistant (Exemptions)

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**N.B.** The above is summary information and is correct at time of publication, but may be subject to change. Please regularly check the Institute's website [www.cpaireland.ie](http://www.cpaireland.ie) for further details, updates, news and notices.

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