



CPA - A Career Move Worth Making

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*CPA stands for
someone who is
open minded and
flexible.*

Majella Malone, CPA,
CPA, Accounting and Finance Lecturer
at Dublin Business School



ABOUT CPA

The CPA route to your professional accountancy qualification is one that offers a high level of proficiency, freedom and flexibility during study, training and subsequent employment.

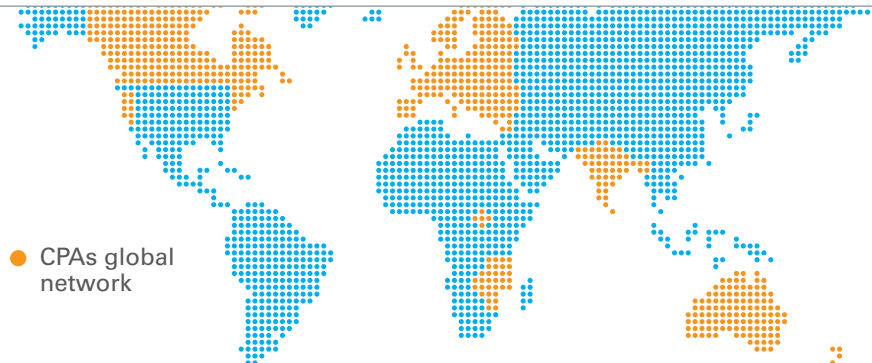
“ CPA Ireland,
a globally
recognised
qualification providing
the foundation for your
successful career...”

A professional qualification is invaluable when it comes to long term security and there has never been a better time to become a Certified Public Accountant. The CPA qualification is open to all and you do not need to be working in a relevant area to start your studies. Flexible study options are available at our approved educators located around the country, including full time, part time, weekend, distance and e-learning options.

By becoming a CPA, you are joining a global network. Out of some two and a half million accountants globally, one million plus describe themselves as CPAs. CPA Ireland has a number of international recognition agreements in place with peer bodies including Australia, Canada, India and New Zealand.

As well as international borders, the CPA qualification transfers across all aspects of business, with a 70/30 split in our membership between industry and practice respectively. CPAs operate in every sector of business and work in amazingly diverse roles, ranging from managing partners in auditing firms and entrepreneurial business owners to Chief Executives and Chief Financial Officers of large multinational companies.

Our success, and the success of our students, reflects the strength of the CPA syllabus. The syllabus is continuously updated to ensure that CPA accountants are progressive, innovative and proactive strategists capable of understanding and contributing towards every aspect of business.





Profile

Jimmy Sheehan, CPA

Managing Partner, Sheehan & Associates,
Qualified as a CPA 2006

Why did you choose the CPA qualification?

I did a lot of research with all the institutes before choosing CPA. Flexibility and recognition were important to me - flexibility around where I could work, be it in industry or practice, flexibility around the number of subjects I had to sit at each exam sitting and the recognition the CPA gave to my accounting technician qualification through their subject exemptions.

How has being a CPA benefited your career?

The CPA qualification is not just an accountancy qualification. It is also a diverse business qualification. Running my own business means I have to be a business owner when I wake up in the morning, an auditor before lunch and then an accountant to a client in the afternoon. It's a diverse day and the skills I learned with CPA enable me to do my job well.

Who or what influenced you to become a CPA?

One of the deciding factors for me was the accessibility and the friendliness of the staff within the Institute. When looking for information about the course they were efficient and helpful and this has been the case from student services right through to membership.

SO WHAT IS A 'CPA'?

A 'CPA' is a qualified member of the Institute of Certified Public Accountants in Ireland (CPA Ireland).

With 5,000 members and students, CPA Ireland is one of the country's main accountancy bodies. The CPA qualification is recognised as equivalent to those of other statutory bodies in the EU and is included in the EC Directive on the recognition of professional qualifications.

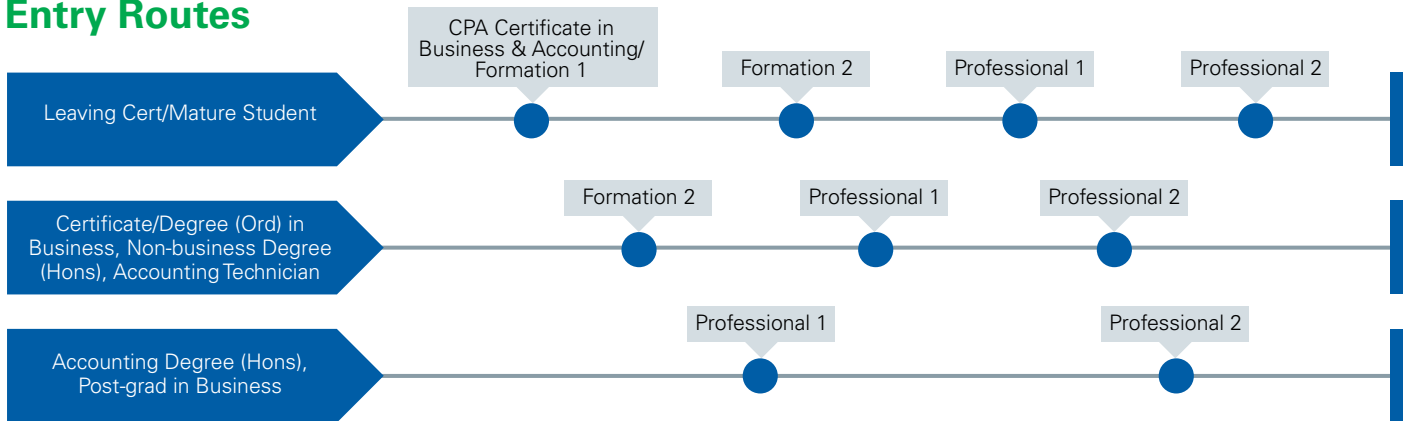
As an independent body, our affairs are controlled from Ireland, but as the CPA qualification is based on international financial reporting and auditing standards, CPAs are qualified to operate in any jurisdiction internationally.

Our membership operates in every sector of business from Pharmaceuticals, Financial Services, IT and Education to Publishing, Gaming and the Public Sector. The CPA qualification offers a wide variety of high-quality career opportunities to members and students in both Ireland and throughout the world.

How to become a CPA

- 1 Complete four stages of examinations** - of course exemptions are available to those with appropriate qualifications
- 2 Complete a minimum of three years relevant supervised training** so as to develop the competencies expected of a qualified accountant
- 3 Prove competency in IT**

Entry Routes



There are various routes to entry to the CPA qualification and you do not need a business related degree to follow a career in accountancy.

Holders of recognised qualifications (Post grad, Honours Degree, Ordinary Degree, Higher Certificate, Accounting Technician etc.) may be granted various exemptions from the CPA exams.

The CPA programme comprises 15 examinations, made up of a formation level and a professional level, and a fully integrated practical experience requirement. Your entry point into the CPA qualification will be determined by an individual assessment of your prior education.

All exemptions are granted on a subject-by-subject basis to students. A pass mark of 50% must be achieved in the relevant subjects to be eligible for exemptions. Log onto www.cpaireland.ie for a more detailed guide to exemptions. You should contact the Institute directly to discuss your exemptions before you register as a student.

The Entry Routes Chart above indicates the typical entry level for the various qualification holders. This is only a general guide and variations may occur, depending on the subjects sat, grades achieved, the qualification and the awarding body.

“ *The CPA qualification is based on international financial reporting and auditing standards.* ”

CPAs are qualified to operate in any jurisdiction internationally.



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CPA offers easy access to further education and a professional accountancy qualification, opening a wide range of career options for me.

Pauline Vozza,
CPA Student, Certus

HOW TO REGISTER

Students must register directly with both CPA Ireland and the approved educator they choose. To register with CPA, there are three steps to take.

Step 1: Confirm Exemptions



A guideline to exemptions offered is available on www.cpaireland.ie

However, it is essential that you confirm your exemptions with CPA Ireland before completing your registration.

Exemptions can only be confirmed upon review of the original transcript of your results by the CPA Ireland Education & Training Department.

Step 2: Registration



Register online at www.cpaireland.ie. To complete the registration process submit the following documentation as appropriate:

- 2 passport sized photographs (signed on the back).
- A completed student recommendation form. To download, visit www.cpaireland.ie.
- Original transcripts from previous qualifications (if you have applied for exemptions from CPA examinations).
- Original Birth Certificate or certified copy of your Passport (if you wish to register as a Mature Student - over 23 years of age and do not intend to apply for exemptions from CPA examinations).
- Original Leaving Certificate (if you wish to register as a school leaver and do not intend to apply for exemptions from CPA examinations).

Step 3: Submit the registration form before the closing date



You are only eligible to register to sit exams if you have registered as a CPA Student by the relevant closing dates.

Deadline

	Register as a student by	Register to sit exams by
April exams	1st December of previous year	1st March
August exams	1st June	1st August

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To register as a CPA Student, visit www.cpaireland.ie”

CPA CERTIFICATE IN BUSINESS & ACCOUNTING

Overview

The CPA Certificate in Business & Accounting offers a comprehensive introduction to the concepts and practices of business management with an emphasis on accounting. This course is aimed at students beginning their studies or career in business, or employees who wish to formalise their learning in the workplace.

No previous qualifications are required to study the CPA Certificate in Business & Accounting.

Students who successfully complete the certificate programme can progress their CPA studies through exemption from the first stage of the four stage programme of study and training to become a fully qualified CPA accountant.

“The CPA Certificate in Business & Accounting is aimed at students beginning their studies in business or employees who wish to formalise their learning in the workplace.”

Awarding Body

Institute of Certified Public Accountants in Ireland (CPA Ireland)

Course Length

One academic year: September to May

Course Delivery

Flexible online option

Examinations

Online assessments in December and May each year

Subjects

- Management in Organisations
- Accounting
- Business Law & Professional Ethics
- Economics & Business Planning

Entry Requirements

Leaving Certificate Students (under 23 years of age)

If you do not have a higher level qualification and are under 23 years of age, you may qualify for entry to CPA through the Leaving Certificate.

To qualify for this entry route, a student must obtain a pass in at least six subjects, three of which must be Grade C or higher in three higher level papers. Two of the six subjects must be English and Maths.

Mature Students (23 years of age or over)

If you do not have a higher level qualification and are over 23 years of age, you may apply for registration as a CPA student.

To qualify for this entry route a student must be 23 years of age or older. Your Birth Certificate must be submitted to the Institute along with your application to register as a student.

Benefits

- Following successful completion of all four exams, the student is awarded a Certificate in Business and Accounting accredited by the Institute of Certified Public Accountants in Ireland.
- Holders of the certificate may then continue their studies and pursue a professional qualification in accountancy.
- Full exemptions from all CPA F1 exams are available to successful students.
- Flexible e-learning option available.
- Modular exams allowing students to spread the workload evenly across the academic year and progress at their own pace.
- Access to expert student support.

Where can you study?

Available online via Griffith College Dublin.



Profile

Rhonda Brophy, CPA

O'Flynn Brophy & Associates
Qualified as a CPA 2003

Why did you choose the CPA qualification?

I chose CPA because of the flexibility it offered me as a working mother. The qualification was also recommended to me from a fellow CPA who found that the support network from the Institute was excellent for students and after qualifying myself, I am of that same opinion.

How has being a CPA benefited your career?

Being a CPA has opened up many doors for me. Through the knowledge base I've gained and Continuing Professional Education (CPE). I have my own accountancy practice, and I have also set up and helped to build three convenience stores under the MACE brand with my brother. My accounting mindset has enabled me to ensure their success through careful planning, budgeting and forecasting.

What is the best career decision you ever made?

For me it was obtaining my CPA qualification, as this paved the way for where I am today. I have had the opportunity to work in Canada as the CPA qualification is portable and recognised worldwide. I have also achieved a first class honors degree in applied accounting and the Certified Tax Advisor qualification offered by the CPA Institute. All of this has helped me gain relevant expertise which I apply to help my business and my clients.

CPA QUALIFICATION

Formation 1

Paper 1: Management in Organisations

Paper 2: Business Law & Professional Ethics

Paper 3: Economics & Business

Paper 4: Accounting (optional, must be completed in order to obtain CPA Certificate in Business & Accounting)

Formation 1 examinations are now computer based. They may be taken on a modular basis. Students may sit F1 subjects in any order. F1 examinations must be passed within the six available consecutive sittings inclusive of the first sitting. Students have an option to sit paper 4 listed above and if successful will lead to the award of the CPA Certificate in Business & Accounting.

Formation 2

Paper 1: Financial Accounting

Paper 2: Taxation

Paper 3: Information Systems

Paper 4: Management Accounting

Formation 2 examinations may be taken on a modular basis and students may sit the examinations in any order. Combined F2 and P1 examinations: Students, who upon registration with the Institute, are granted exemptions in at least one subject at the F2 or P1 examinations may elect to sit F2 and P1 examinations in the same sitting.

Professional 1

Paper 1: Corporate Reporting

Paper 2: Auditing

Paper 3: Corporate Laws and Governance

Paper 4: Managerial Finance

Professional 1 examinations may be taken on a modular basis and students may sit the examinations in the subjects at P1 in any order. However, all four P1 examinations must be passed within the four available consecutive sittings - inclusive of the first attempted sitting of any subject.

Professional 2

Paper 1: Strategy Leadership (Mandatory)

Paper 2: Advanced Corporate Reporting (Mandatory)

Paper 3: Audit Practice & Assurance Services (Elective)

Paper 4: Advanced Taxation (Elective)

Paper 5: Strategic Corporate Finance (Elective)

Paper 6: Strategic Performance Management (Elective)

In addition to two mandatory subjects, students must choose two subjects from electives. These elective subjects give students greater choice and the option to specialise in practice or industry.

Professional 2 subjects will be examined through open book and case study based exams. This allows for more open style questions, which will require students to demonstrate their ability to think strategically.

So that students take the maximum advantage of the tuition available to them, we strongly recommend that the papers at P2 are taken on a modular basis. P2 subjects may be taken in any order and all must be passed within four consecutive sittings of the first sitting. This ensures that you can structure both study and final examinations according to what suits you best.



When it comes to your entry requirements, where you study and how you study, CPA Ireland will provide a flexible solution that suits your work life balance.

WHERE CAN I STUDY?

CPA Ireland offers students flexible study options. CPA students can choose part time, full time, weekend, distance and e-learning programmes, or any combination of these.

CPA Students can opt to study in a number of different CPA Approved Educators, located around the country. Each educator has been approved by the Institute on the basis of the suitability of their tuition and their commitment to providing facilities and support for CPA students.

Approved Educators that are awarded "goldstar" status, consistently exceed these standards. Visit www.cpaireland.ie for a full list of CPA Approved Educators.

CPA APPROVED EMPLOYER PARTNER (AEP)



The CPA AEP programme is a quality framework for an organisation's accountancy training programme, allowing trainee organisations to optimise their return on investment, determine key performance indicators and efficiently manage a trainee's achievements and expectations.

What are the benefits to students

- Structured training environment
- Effective career management strategy
- Improved exam pass rates
- Training monitored by CPA Ireland

Who have we partnered with?

CPA Ireland has partnered with over 140 Approved Employers to date. Companies include Glanbia, EMC, Microsoft, Apple, Vodafone, KPMG, Statestreet, and many more.

A full list of our AEPs can be viewed on www.cpaireland.ie

Job Search

Find the latest jobs available in accountancy with CPA Ireland's Job Search on www.cpaireland.ie/careers.



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*With CPA I feel confident,
secure, assured. It is an
internationally recognised
qualification and signifies
high standards of ethics
and regulation.*

Deirdre Kiely, CPA,
Head of Audit, Advisory & Assurance,
RSM Farrel Grant Sparks



Profile

Elaine Vesey, CPA

Finance Manager, Microsoft Ireland
Qualified as a CPA 2007

What has been your best career decision to date?

My best career decision to date has been to study CPA.

Why did you choose CPA?

I was originally a nurse and I took some time out to be at home with my children. When I got the opportunity to consider what I would do for the future, accountancy was definitely a number one choice for me.

How has being a CPA benefited your career?

When I qualified as a CPA, the world was my oyster; I knew that I was ready, willing and able. I really wanted to work for a large multinational and applied for relevant corporations around my area. Fortunately, I was very lucky to have two offers and of course, Microsoft was my employer of choice.

Within Microsoft, in the finance department, you are very empowered to perform at a very high level. There is a huge focus on both your business acumen, but also your technical capability. Both of those skillsets from CPA have really made me successful here in Microsoft. That has really influenced how Microsoft thinks about the CPA Institute and the calibre of their accountants, so we have a real focus on recruiting CPA accountants here.

I wouldn't be here today without CPA.

TRAINING

Training and Competence Development

The professional competence of CPA accountants equips them to be effective in a number of roles in business.

It has two elements – technical expertise and behavioural attributes which are developed over time through a process of formal study and practical experience.

Prior to qualification, this process is structured for CPA students through exams and a defined training regime. The minimum level of competence needed for admission to CPA membership ensures that newly qualified CPAs are capable of meeting the expectations of the market place.

Each student must acquire at least three years relevant supervised experience prior to being eligible to apply for CPA membership. Experience on its own does not constitute training, it must be progressive, appropriately supervised and entail feedback. Other relevant supervised activities such as simulation, research, project work or certain training courses may be included. Training must be recorded and submitted to the Institute annually.

Where and when can I train?

Training can take place in practice (firm of accountants), industry/business or both. As a CPA student you are not tied down to a contract with any one employer.

You are free to choose your job sector and your employer and you are in control of your career from the start. If a student has any previous, relevant experience this may also be taken into consideration. The general requirement of the Institute is that each student has a broad base of practical training upon application to membership.

Training typically takes place in parallel with preparation for CPA exams. If a student is temporarily out of work or perhaps working in a non relevant area they may still commence along the journey to qualify as a CPA by preparing for and also sitting CPA exams. Relevant training can be obtained at a later date. Students have up to three years from the date of their final exam to complete relevant training and fulfil the competence requirement.



“*CPA supports me
wherever I am in
my life and career.*”

Frank Moiselle, CPA,
Casting Director



Profile

Alan Cosgrave, CPA

Internal Audit Manager, Central 1 Credit Union, Canada
Qualified as a CPA 2007

Why did you choose the CPA qualification?

I chose the CPA qualification as I wanted to obtain an internationally recognised designation that would allow me to work anywhere in the world.

I joined a mid-sized Dublin firm once I completed my University Degree. It was definitely a challenge trying to balance my work life and study time but the sacrifices you make over the three years while you are studying are absolutely worth it once you obtain the qualification.

How has being a CPA benefited your career?

The designation has allowed me to work and travel the world. As the designation is internationally recognised it has made my move to Canada so much easier. Prior to moving to Canada I lived and worked in Bermuda for over three years with Deloitte. I don't believe either move would have been achievable if I did not have the CPA qualification.

Who or what influenced you to become a CPA?

My father Mario is a CPA and has operated his own practice for over 30 years. Being able to see first-hand the benefits that the CPA designation offers, there was never any doubt in my mind that I wanted to pursue a career in accounting.

STUDENT SUPPORT

A member of our Education & Training Department visits each CPA class at least once a year. This gives students an opportunity to provide feedback on a number of elements essential to the educational process.

All registered students can remain up to date with developments in the profession through Accountancy Plus, the official CPA Ireland quarterly journal and through the monthly CPA students' eBulletin and various social networking sites.

MEMBER SUPPORT

On successful completion of exams and relevant training as a CPA Member you are entitled to a variety of supports and benefits from the Institute, all of which have been designed to enable you to remain up to date and at the leading edge of your profession.

Designed to provide Members with comprehensive information, updates and guidance on topical issues for accountants in practice and business, the Institute's publications include Accountancy Plus, CPA Member News, technical information leaflets, guides and email updates.

Members also have direct access to advice, information and guidance on technical queries which can be dealt with over the phone and are responded to within 24 hours. Further advice is provided through our extensive Continuing Professional Education (CPE) programme, enabling you to up-skill and develop your knowledge and competencies.

As a CPA Member you instantly become part of a growing network of accountants and business professionals. The Institute facilitates Members connecting through a variety of groups including:

- CPA Regional Societies
- CPA Members' Group on LinkedIn
- CPA Member Page on Facebook

The Institute further supports Members by representing Members and their views through its involvement in a number of professional groups, organisations, government bodies and the media.

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CPA encourages strategic thinking, provides an entrepreneurial stepping-stone and a catalyst for business growth.

Gary Brady, CPA,
Managing Director,
Thorntons Recycling



WHY CPA?

1 Effective Skills

CPA provides you with the skill set to understand the financial needs of business and evaluate and present effective business solutions.

2 Attractive Exemptions

Your entry point into CPA is determined by an individual assessment of your prior education and experience.

3 Flexibility

When it comes to your entry requirements, where you study and how you study, you will find a flexible solution that suits your work life balance.

4 Recognition

CPA is one of the best known accounting designations worldwide and CPAs are qualified to operate in any jurisdiction internationally.

5 Employer Links

The CPA Approved Employer Partner (AEP) programme provides a vital link to potential employers across the country, ensuring that you can avail of best practice when it comes to your training experience.

“*Reasons to choose CPA - effective skills, attractive exemptions, flexibility, recognition, employer links....*”

A man in a dark suit, white shirt, and patterned tie stands with his arms crossed in front of a wall of colorful storage bins. The bins are stacked in rows and columns, with colors including red, yellow, green, blue, and grey. The man is smiling slightly and looking towards the camera. The background is a plain, light-colored wall.

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*There are no restraints
as to which area of
business you can use the
CPA qualification.*

Alan Mitchell,
Finance Director,
Errigal Seafood



CERTIFIED
PUBLIC
ACCOUNTANTS

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CPA Ireland, a globally recognised qualification providing the
foundation for your successful career...



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