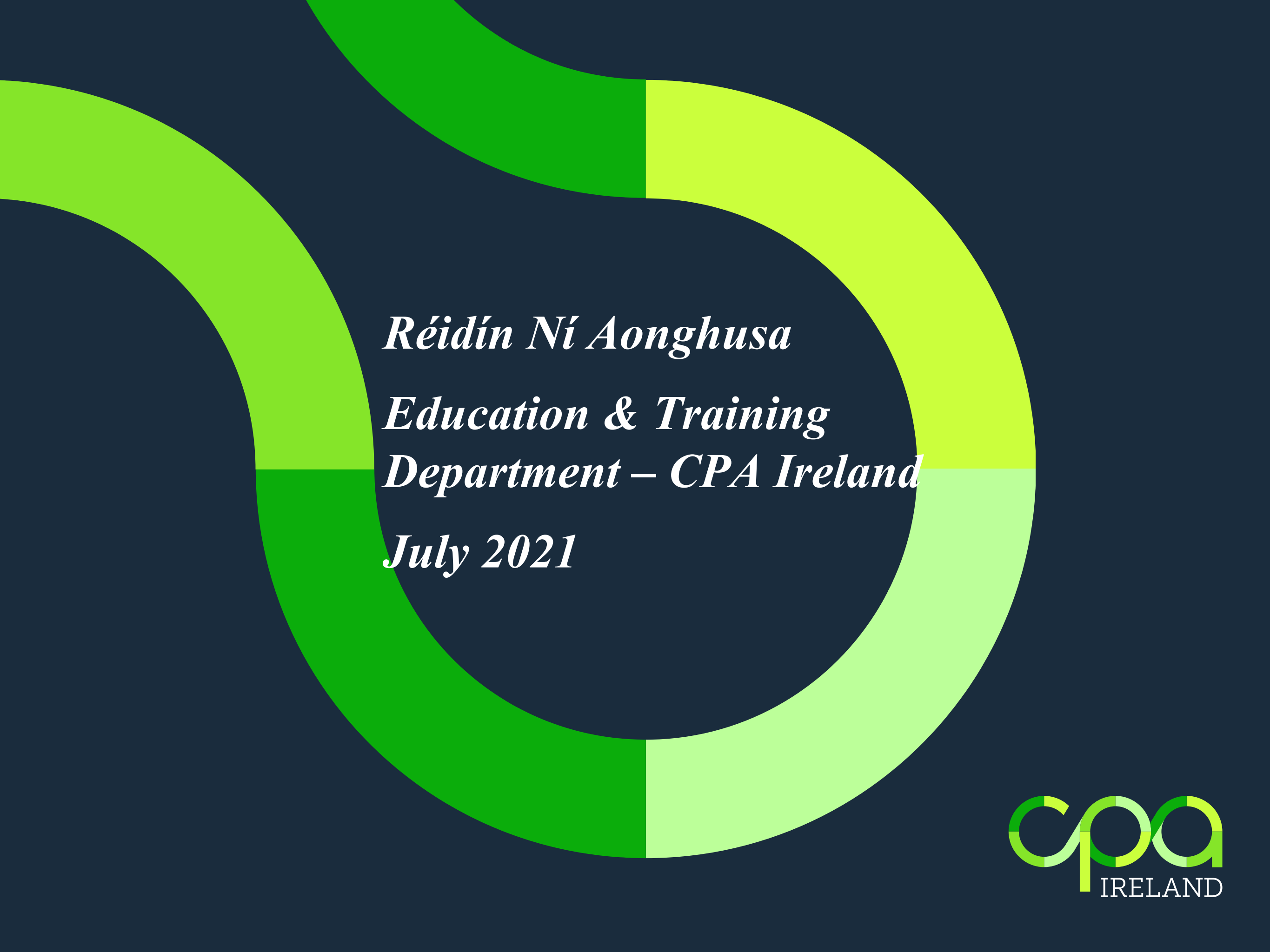




Student Webinar – Syllabus Progression Rules



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Progression Rules

○ The purpose of this presentation is to assist students in planning their studies and progression through the syllabus

- Syllabus structure
- Time to complete the examinations
- Progression Rules
- Prerequisite subjects
- Educator offerings
- Q&A

CPA Ireland Syllabus Structure – Three Levels

○ Foundation Level - 4 Papers

- Financial Accounting
- Management Accounting
- Management Fundamentals
- Taxation

○ Professional Level - 6 Papers

- Financial Reporting
- Performance Management
- Advanced Taxation
- Managerial Finance
- Audit & Assurance

○ Strategic Level - 2 Mandatory Papers and 4 Electives [choose 2]

- Advanced Financial Reporting (Mandatory)
- Strategy & Leadership (Mandatory)
- Data Analytics for Finance (Elective)
- Strategic Corporate Finance (Elective)
- Advanced Audit & Assurance (Elective)
- Advanced Tax Strategy (Elective)


Time Allowed to Complete All Exams

- There are two exam sittings each year (April and August)
 - Students may attempt from 0 to 4 exams per sitting
- Time to complete all exams depends on the point of entry to the syllabus
 - Students entering at Foundation Level have 9 years to complete all exams
 - Students entering at Professional Level have 7 years to complete all exams
 - Students entering at Strategic Level have 3 years to complete all exams
- Level and “clock end date” is shown on student dashboard (MyCPA)
 - “Clock end date” is set at registration or transition to new syllabus and does not change

Student Dashboard

There are 4 exams in August 2021 you are eligible for.
Closing date to register is the 5 August

 Your level: Strategic

 Exam Title	Exam Date	Attempts Left	Status
ADVANCED AUDIT & ASSURANCE	01/09/2021	4	Not Registered
ADVANCED TAX STRATEGY	02/09/2021	4	Not Registered
DATA ANALYTICS FOR FINANCE	26/08/2021	4	Not Registered
STRATEGY & LEADERSHIP	27/08/2021	4	Not Registered

You have until Nov 2023 to complete your exams

[Register for exams](#)

Examinations and Syllabus Progression Rules

- The progression rules of the new syllabus have been designed to be flexible and to give ownership to students to plan their progression through their examinations
- Students progress through the levels at a suitable pace
 - Must ensure that all subjects are passed in the time allowed
 - Subjects at each level may be taken in any order
 - It is permitted to combine subjects from different levels, subject to the rules below
- Where a subject has a prerequisite defined, students may not attempt a subject from a higher level if the prerequisite from lower level has not been completed or exempted.
 - For example, Financial Reporting is a prerequisite for Advanced Financial Reporting
- Students may combine subjects at different levels in the same sitting (subject to completion of prerequisite subjects) but cannot skip subjects in a level
- Students will have a maximum of 4 attempts at each paper – these do not have to be consecutive

Subject Prerequisites

- Students may not attempt a subject, until it's prerequisite subject(s) has been passed or exempted

F	Financial Accounting	Management Accounting	Taxation	Management Fundamentals			
P	Financial Reporting	Performance Management	Advanced Taxation		Managerial Finance	Audit & Assurance	Corporate Law
S	Advanced Financial Reporting	Data Analytics for Finance	Advanced Tax Strategy	Strategy & Leadership	Strategic Corporate Finance	Advanced Audit & Assurance	

Progression Rules Example 1

Examinations	
<ul style="list-style-type: none"> • Management Fundamentals • Financial Accounting • Management Accounting • Taxation 	Foundation Level
<ul style="list-style-type: none"> • Advanced Taxation • Performance Management • Managerial Finance • Corporate Law • Audit & Assurance • Financial Reporting 	Professional Level
<ul style="list-style-type: none"> • Advanced Financial Reporting* • Strategy & Leadership* • Advanced Audit & Assurance • Advanced Tax Strategy • Data Analytics for Finance • Strategic Corporate Finance 	Strategic Level (2 Mandatory* & 2 Electives)

- Student exempt/passed the highlighted subjects – now at Foundation Level
- Next sitting may attempt
 - Financial Accounting
 - Taxation
 - Plus (two of)
 - Performance Management
 - Managerial Finance
 - Corporate Law
 - Audit & Assurance

Progression Rules Example 2

Examinations	
<ul style="list-style-type: none"> • Management Fundamentals • Financial Accounting • Management Accounting • Taxation 	Foundation Level
<ul style="list-style-type: none"> • Advanced Taxation • Performance Management • Managerial Finance • Corporate Law • Audit & Assurance • Financial Reporting 	Professional Level
<ul style="list-style-type: none"> • Advanced Financial Reporting* • Strategy & Leadership* • Advanced Audit & Assurance • Advanced Tax Strategy • Data Analytics for Finance • Strategic Corporate Finance 	Strategic Level (2 Mandatory* & 2 Electives)

- Student exempt/passed the highlighted subjects (now at Professional Level)
- Next sitting may attempt
 - Corporate Law
 - Audit & Assurance
 - Financial Reporting
 - Plus (one of)
 - Strategy & Leadership
 - Advanced Tax Strategy
 - Data Analytics for Finance
 - Strategic Corporate Finance

Progression Rules Example 3

Examinations	
<ul style="list-style-type: none"> • Management Fundamentals • Financial Accounting • Management Accounting • Taxation 	Foundation Level
<ul style="list-style-type: none"> • Advanced Taxation • Performance Management • Managerial Finance • Corporate Law • Audit & Assurance • Financial Reporting 	Professional Level
<ul style="list-style-type: none"> • Advanced Financial Reporting* • Strategy & Leadership* • Advanced Audit & Assurance • Advanced Tax Strategy • Data Analytics for Finance • Strategic Corporate Finance 	Strategic Level (2 Mandatory* & 2 Electives)

- Student exempt/passed the highlighted subjects (now at Professional Level)
- Next sitting may attempt
 - Advanced Taxation
 - Financial Reporting
 - Plus (two of)
 - Strategy & Leadership
 - Advanced Audit & Assurance
 - Data Analytics for Finance
 - Strategic Corporate Finance

Registering for Examinations

- The examination timetable is designed to ensure that student have maximum flexibility in choosing subjects
 - Published in advance on the CPA Ireland website

CPA IRELAND AUGUST/SEPTEMBER 2021 EXAMINATION TIMETABLE											
Session No	1	2	3	4	5	6	7	8	9	10	11
Date	Thurs 26 Aug	Thurs 26 Aug	Friday 27 Aug	Mon 30 Aug	Tues 31 Aug	Tues 31 Aug	Weds 1 Sept	Thurs 2 Sept	Thurs 2 Sept	Fri 3 Sept	Fri 3 Sept
Starting Time	9.00am	2.00pm	2.00pm	2.00pm	9.00am	2.00pm	2.00pm	9.00am	2.00pm	9.00am	2.00pm
Foundation			Management Fundamentals (3.5 hrs)		Financial Accounting (4 hrs)			Taxation (3.5 hrs)		Management Accounting (3.5 hrs)	
Professional	Corporate Law (3.5 hrs)			Managerial Finance (3.5 hrs)	Financial Reporting (4 hrs)		Audit & Assurance (3.5 hrs)	Advanced Taxation (3.5 hrs)			Performance Management (3.5 hrs)
Strategic		Data Analytics for Finance (4 hrs)	Strategy & Leadership (4 hrs)	Strategic Corporate Finance (4 hrs)		Advanced Financial Reporting (4 hrs)	Advanced Audit & Assurance (4 hrs)		Advanced Tax Strategy (4 hrs)		

Registering for Examinations

- Registration is online (via MyCPA) and follows the progression rules outlined
 - Students will have to apply for all remaining subjects at a specific level before any subjects from the next level will appear for registration
 - Students will not be able to apply for a fifth attempt at any exam
 - Students will not be able to register for an exam if their “clock end date” is passed
- Students are informed when exam registration is open for the next sitting, registration closes approx. 3 weeks before the first exam

Concessionary Sittings

- Where exceptional or extenuating circumstance(s) apply a concessionary sitting MAY be granted to enable a student to
 - Have an additional attempt at a paper they have failed 4 times
 - Have an additional sitting (where they have exceed their clock end date)
- Students must apply for a concessionary sitting via MyCPA (this will appear as an option on the dropdown menu if a concessionary sitting is required)
- Your application will
 - Describe the exceptional or extenuating circumstance(s)
 - Describe how the circumstance(s) adversely affected your studies and / or examination(s) performance
 - Separately submit to the Institute relevant third party back up providing evidence of the circumstances described (e.g. medical certificate)
 - Confirm that the exceptional or extenuating circumstances referred to in your application are no longer a mitigating factor
- A non-returnable fee of €100 applies for any concessionary sitting application

CPA Approved Educators

- CPA Ireland approved educators are offering a combination of classroom, blended learning and e-learning tuition options
- All classroom based courses are offered subject to demand
- Provision of classroom based courses for 2021/2022 depends on government guidance regarding Covid-19
- Please refer to the CPA Ireland website and Educator websites for up to date information
- Regular updates will also be provided via the monthly Student News e-bulletin

CPA Approved Educators

- Griffith College
 - Offering all subjects at Foundation, Professional and Strategic* Levels
 - Contact cpa@griffith.ie
- Munster Technological University (formerly CIT)
 - Offering Professional and Strategic* Level
 - Courses will start mid-October
 - Enquiries to: opd@cit.ie
- StudyOnline.ie
 - All Professional Level subjects and all Strategic* Level subjects except Strategic Corporate Finance
 - Courses starting mid-October
 - www.studyonline.ie/cpa

* Data Analytics for Finance - provided directly by CPA Ireland – register through CPA Ireland website

Questions?