

COMPLETION OF PRACTICAL TRAINING AND EXAMINATIONS

ELIGIBILITY TO SIT THE EXAMINATIONS

The Chartered Accountancy qualification is designed with a combination of examination, practical training and skills development programmes.

Students are required to satisfy practical training requirement decided by the Council in order to be eligible to sit for specific examinations of the Institute.

Practical training requirement applicable for the examinations

Certificate Levels and Strategic Level I

Completion of training is not mandatory to apply for the Certificate Levels and Strategic Level I examinations. Nevertheless, students are encouraged to commence practical training at the early stage of their examinations.

Strategic Level II

Following requirements to be fulfilled on or before the commencement date of the examination

- Completion of 220 working days of Certificate Level training
- Completion of 220 working days of Strategic Level training after being eligible for Certificate in Accounting and Business.
- Having obtained or applied for the Certificate in Accounting and Business.

RECOMMENDED LEAVE FOR STUDY PURPOSE (IN WEEKS)

Level of Examination	Number of Subjects	Study Leave	Available Annual Leave	No pay Leave	Total
CAB I (three subjects)	Full examination 1 st attempt	2	0	0	2
CAB II (four subjects)	Full examination	3	2	0	5
	Subsequent attempt	0	1	2	3
	Two subjects	1	2	0	3
	Subsequent attempt	0	0	2	2
	Three subjects	2	2	0	4
	Subsequent attempt	0	1	2	3
Strategic Level I (five subjects)	Full examination	4	2	0	6
	Subsequent attempt	0	2	2	4
	Two subjects	1	2	0	3
	Subsequent attempt	0	0	2	2
	Three subjects	2	2	0	4
	Subsequent attempt	0	1	2	3
	Four subjects	3	2	0	5
	Subsequent attempt	0	1	3	4
Strategic Level II (four subjects)	Full examination	4	2	0	6
	Subsequent attempt	0	1	3	4
	Two subjects	1	2	0	3
	Subsequent attempt	0	1	1	2
	Three subjects	3	2	0	5
	Subsequent attempt	0	1	2	3

The above leave is inclusive of the examination dates.