THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
(Established by Act of Parliament No. 15 of 1965)

NOVEMBER 2018 DIET OF THE PROFESSIONAL EXAMINATIONS

DIRECTIVES FOR ONLINE REGISTRATION

1. BEFORE PAYMENT: Candidates should check their Examination/Financial Status on www.icann.org to confirm the number of paper(s) to be written, amounts payable for the examination fees and annual subscription. Examination fees should be made on separate deposit tellers. Please note that examination fees once paid are not refundable or deferred.

2. METHODS OF PAYMENT:
   a. Pay Direct: Make payment into ICAN e-Collection Account through Pay Direct at any commercial bank branch nationwide. Collect your payment ticket & receipt, and proceed with your online registration as stated in item 3 below.
   b. Naira Debit Card: Pay online using your Naira Debit Card by selecting the relevant pay type and following the steps enumerated below:
      - Go to ICAN website www.icann.org
      - Click on "Students"
      - Click on "Professional Check Exam/Financial status"
      - Enter your Registration Number to view your Financial Status.
      - Select "Pay/View Online on Verve/ MasterCard DRI" or "Pay/View Online on VISA Debit Card" (under methods of payment on financial status page)
      - Click on "Add on" to set up your account or enter your password if you had set one up previously.
      - Proceed to make separate payments for subscription and examination fees.
      - Print out the transaction receipt for examination fees
      - Proceed to on-line registration.

3. ON-LINE REGISTRATION:
   a. Requirements:
      - Scanned soft copy (JPEG format, 25kb maximum file size) of your passport photograph (on white background)
      - Scanned soft copy of your signature (JPEG format, 25kb maximum file size)
      - Pin and Serial Numbers
   b. Procedures:
      - Complete the Online form on ICAN website: www.icannexamsonline.org/professional
      - Read the examination rules and guidelines and if you agree to abide by them, select "Agree" and click on "Submit". Download the following after submission:
      - Completed online examination form:
        - Examinations time table, centres and addresses;
        - Examinations rules and regulations & offences and disciplinary measures;
        - Examinations warning to all candidates
      - Note that the third and fourth bullet points above must be read thoroughly and understood by candidates. They will be strictly applied.
   4. Visit the website three days after online submission of the examination form to confirm your enrolment.

5. CANDIDATES ARE ADVISED TO DOWNLOAD THEIR EXAMINATION DICKETS FROM THE INSTITUTE'S WEBSITE 3 DAYS TO THE EXAMINATION DATES.

IMPORTANT NOTES TO ALL CANDIDATES

1. Candidates are advised to check their Examination/Financial Status on ICAN website and confirm amount payable before making payment for the examinations. Examination fees, late fees, etc. are not refundable. Outstanding subscriptions must be paid using separate tellers and not combined with exam fees.

2. Candidates are warned in their own interest not to bring MOBILE/GSM PHONES OR ELECTRONIC DEVICES into the Examination Hall. Anyone found violating this instruction will be stopped from continuing with the examination and the paper will be withheld. Candidates who have applied for exemption from any level or subject of the examinations are advised to confirm that their applications are successful before making payment for the examination.

3. Candidates are not permitted to apply for EXEMPTION and EXAMINATION at the same time.

4. The registration period for the examination is between Tuesday, 31 July and Friday 26 October, 2018. Payment closes on Friday, 26 October, 2018. Registration fees and examination fee must be paid before the registration deadline.

5. Eligibility to sit for and sit the examination is only applicable to candidates with recognised professional qualifications but must be properly authorised. Candidates are advised to contact the Professional Examinations Department to confirm their eligibility.

TEN-YEAR RULE WAIVER

The Council of the Institute has resolved the Ten-Year Rule which mandates candidates to complete all parts of the Institute's qualifying examination within a period of ten years, from the date of the last examination for the first time, as part of its credit system for these taking its professional examinations.

TEN-YEAR RULE

In place of the Ten-Year Rule, the Council has approved a Five-Year Rule which now applies only to candidates at the Professional Level of the examinations.

The Five-Year Rule states that candidates must pass all the papers in the Professional Level within five years from the date they obtain the first credit or will forfeit such credits that were obtained beyond five years.

All credits obtained at this level will therefore be valid for five years (ten years) after which they will lapse. The implication is that candidates are expected to write and pass the Professional level examinations within five years from the date they obtained that credit.

EFFECTIVE DATE OF IMPLEMENTATION

The Five-Year Rule took effect from May 2017.

Credit earned at the Professional level began to count from May 2017 of the Institute’s examinations.

For further queries, please contact: professionalexams@ican.org.ng

John EKUBODAGHE, MBA, FCA
Registrar/Chief Executive
Email: info.icanncon.org.ng, website: www.icann.org

Next Examination Date: The Institute, November 2018 diet professional examinations are scheduled to hold from Tuesday, November 13 to Thursday, November 15, 2018.

Eligibility for Enrolment: The examinations are open to registered students only. Other interested persons should visit the Institute’s website www.icann.org for guidelines on Student Registration.

Examination Registration: The registration portal for the November 2018 diet examination will open on Tuesday, July 31 to Friday, October 26, 2018. Please note that there will be no extension in the date of registration.

Deadline for Registration: Candidates must register online for the examinations. For details please see “Directives for Online Registration” below.

Examination Centres: There are 49 centres all over Nigeria and one each in Buea, Cameroon and London, UK. Candidates can check the list of centres on the Institute’s website www.icann.org

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EXAMINATION FEES

(AMOUNT N)

<table>
<thead>
<tr>
<th>LEVELS</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
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<tbody>
<tr>
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<td>PAPER</td>
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<tr>
<td>FOUNDATION</td>
<td>21,500</td>
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<td>31,900</td>
<td>37,100</td>
<td>42,300</td>
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<td>SKILLS</td>
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<td>43,900</td>
<td>50,100</td>
<td>56,300</td>
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<td>PROFESSIONAL</td>
<td>33,450</td>
<td>43,700</td>
<td>53,900</td>
<td>64,100</td>
<td>75,300</td>
</tr>
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</table>

Note: Fees are exclusive of Bank charges of +N=300. Bank Charges should be made on a separate deposit slip.

Payment Period: Payment of the examination fees will open from Tuesday, July 31 to Friday, October 26, 2018. Students should note that payments will not be received at any bank after Friday, October 26, 2018.

Payment centres - All commercial banks in Nigeria for candidates who are taking the examination in Nigeria.

ALL STUDENTS WHO WISH TO WRITE THE EXAMINATION AT BUEA, CAMEROON OR LONDON, UK, MUST MAKE PAYMENTS IN CAMEROON (CFA) OR POUNDS STERLING (GBP). Please, contact our representatives in these centres:
Cameroun Mr. Vuton Ayoum, FCA on +237797671548, vuton@yahoo.co.uk
London Mr. Omusa Oyeho, ACA on +447776526259, oyeho@chyonma.com

Free Aid to Candidates: All ICAN Students can download free for soft copies of Study Texts and access resources from our website www.icann.org using their logins details.

1. ICAN Annex, 82, Muraba Mohammad Way, Eliita Maita, Lagos
2. ICAN Liaison Official Abuja, Kaduna, Kano. Addresses are available on www.icann.org
3. ICAN District Offices nearest to the approved examination centres. Addresses are available on www.icann.org (click on members’ office district offices)

The ICAN Study Texts will be issued to candidates on presentation of the examination fees payment deposit tellers, (not photocopies) the candidate’s current examination registration form for the November 2018 diet and evidence of payment of all outstanding fees.

EXAMINATION TIME-TABLE FOR NOVEMBER 2018 DIET

<table>
<thead>
<tr>
<th>DAY</th>
<th>TIME</th>
<th>SUBJECT</th>
<th>FEE</th>
<th>HR</th>
<th>COOP</th>
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</thead>
<tbody>
<tr>
<td>TUESDAY</td>
<td>9.00 a.m.</td>
<td>Financial Accounting</td>
<td></td>
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<tr>
<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Management Information</td>
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<tr>
<td>WEDNESDAY</td>
<td>9.00 a.m.</td>
<td>Quantitative Techniques in Accounting</td>
<td></td>
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<tr>
<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Performance</td>
<td></td>
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<tr>
<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Strategic Financial Management</td>
<td></td>
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<tr>
<td>THURSDAY</td>
<td>9.00 a.m.</td>
<td>Business &amp; Finance</td>
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<tr>
<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Audit &amp; Assurance</td>
<td></td>
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<tr>
<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Public Sector Accounting &amp; Finance</td>
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<tr>
<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Case Study</td>
<td></td>
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<tr>
<td>NOVEMBER 13</td>
<td>9.00 a.m.</td>
<td>Management</td>
<td></td>
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<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Governance &amp; Ethics</td>
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<tr>
<td>XI/12 a.m.</td>
<td>12.00 p.m.</td>
<td>Management</td>
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