

## MAY 2026 DIET PROFESSIONAL EXAMINATIONS

The Institute of Chartered Accountants of Nigeria (ICAN) is Africa's largest and most reputable professional accountancy organisation. A founding member of the International Federation of Accountants (IFAC), Pan African Federation of Accountants (PAFA), and the Association of Accountancy Bodies in West Africa (ABWA). ICAN has over 70,000 members, and is dedicated to developing and promoting the highest educational, professional, and ethical standards.

**Vision** - To be a leading global professional body.

**Mission** - To produce world-class chartered accountants, regulate and continually enhance their ethical standards and technical competence in the public interest.

### ABOUT THE PROFESSIONAL EXAMINATIONS

Since 1965, the ICAN Chartered Accountant (CA) qualification has been a distinguished mark of excellence, recognised by employers in business, government, and international organisations. Candidates earn this prestigious qualification by demonstrating mastery of accounting, analytical and decision-making skills through the institute's rigorous three-level professional examinations, conducted twice yearly in **May** and **November**. The May 2026 diet examinations will be based on ICAN's 2025 Professional Examination Syllabus, available at <https://www.icanig.org/ican/students>.

### PREPARATION GUIDANCE FOR CANDIDATES

The Institute remains committed to supporting candidates as they prepare for the **May 2026 diet**. All students are strongly advised to begin early and to be guided by the **2025 Professional Examination Syllabus**, which outlines the structure, learning objectives, and content coverage for each subject across all levels. Candidates should ensure they cover **all syllabus topics comprehensively**, using **reliable and up-to-date study resources**: including reference books, learning aids, and practice questions from credible sources.

Regular updates and helpful information will be shared via the student portal at [www.icanig.org](http://www.icanig.org). A disciplined and consistent study approach, grounded in a clear understanding of the syllabus, is essential for developing the technical competence and professional judgment required for success in the examinations.

### EXAMINATION DATE

The May 2026 diet will hold from **Tuesday, May 19 to Thursday, May 21, 2026**.

### ELIGIBILITY

The examinations are open to ICAN's registered financial students only. Prospective students should visit [www.icanig.org](http://www.icanig.org) for guidelines on student registration.

### REGISTRATION & PAYMENT

**Registration Period: Thursday, February 12 to Thursday, May 14, 2026**

**Mode:** Online registration only. **Kindly note that completing payment does not automatically mean you have registered;** both must be completed before the deadline. **Extensions will NOT be granted beyond May 14, 2026.**

Students must first confirm their financial and examination status on <https://icanportal.org/professional> before making payments. Annual subscriptions are payable via <https://icanportal.org/professional/monnifys/create>.

### EXAMINATION CENTRES

There are over 60 centres across Nigeria and two international centres in Douala, Cameroon and London, United Kingdom (UK). Centre details are available at [www.icanig.org/students](http://www.icanig.org/students)

### EXAMINATION FEES

(All fees exclude bank charges)

| Nigeria (N)  | 1 PAPER  | 2 PAPERS | 3 PAPERS | 4 PAPERS | 5 PAPERS | 6 PAPERS |
|--------------|----------|----------|----------|----------|----------|----------|
| FOUNDATION   | N 26,570 | N 33,920 | N 41,270 | N 48,510 | -        | -        |
| SKILLS       | N 37,480 | N 49,250 | N 51,110 | N 72,870 | N 84,740 | N 95,500 |
| PROFESSIONAL | N 40,740 | N 53,970 | N 67,310 | N 80,540 | N 93,870 | -        |

| Cameroon (XAF) | 1 PAPER    | 2 PAPERS   | 3 PAPERS   | 4 PAPERS   | 5 PAPERS   | 6 PAPERS   |
|----------------|------------|------------|------------|------------|------------|------------|
| FOUNDATION     | XAF100,000 | XAF120,550 | XAF140,220 | XAF159,890 | -          | -          |
| SKILLS         | XAF141,720 | XAF180,090 | XAF218,450 | XAF256,810 | XAF295,170 | XAF333,530 |
| PROFESSIONAL   | XAF161,000 | XAF204,100 | XAF246,470 | XAF288,760 | XAF331,050 | -          |

| United Kingdom (GBP £) | 1 PAPER | 2 PAPERS | 3 PAPERS | 4 PAPERS | 5 PAPERS | 6 PAPERS |
|------------------------|---------|----------|----------|----------|----------|----------|
| FOUNDATION             | £270    | £340     | £400     | £470     | -        | -        |
| SKILLS                 | £330    | £420     | £510     | £580     | £680     | £770     |
| PROFESSIONAL           | £360    | £460     | £560     | £650     | £750     | -        |

**Please note: Payment alone does not constitute enrolment for the examination. To complete registration, candidates should visit**

<https://icanportal.org/professional/newexams> **complete the online registration and payment process before the published closing date.**

### NIGERIA EXAMINATION CENTRES

When registering for the examination in Nigeria, candidates should select their preferred examination centre. Please note that if you need to make any changes (e.g., change of exam centre, adding or removing subjects), a N5,000 administrative fee will apply.

### IMPORTANT NOTICE FOR NIGERIA-BASED CANDIDATES:

All payments for examination registration must be made **strictly online via the ICAN Portal**. [www.icanportal.org/professional](http://www.icanportal.org/professional). **Payments through commercial banks are no longer accepted and will not be processed** for registration purposes.

### LONDON EXAMINATION CENTRE

Candidates sitting for the examination in **London** are required to obtain their PIN voucher by contacting the designated ICAN representative:  
Mr. Omusa Ohyama, FCA  
Email: [omusa@ohyoma.com](mailto:omusa@ohyoma.com)  
Tel: +44 7766 252595

### CAMEROON EXAMINATION CENTRE

Candidates sitting for the examination in **Douala, Cameroon** should obtain their PIN voucher by contacting:  
Mr. Vutumu Aloysius, FCA  
Email: [vutumu@yahoo.co.uk](mailto:vutumu@yahoo.co.uk)  
Tel: +237 675 871 546, +237 699 603 162

**PLEASE NOTE: All registration are strictly online via the registration portal**  
<https://icanportal.org/professional/newexams>

### IMPORTANT NOTES FOR CANDIDATES

- Examination fees, once paid, are non-refundable and examinations cannot be deferred.
- Mobile phones, electronic gadgets, programmable devices, and wristwatches (digital or analogue) are strictly prohibited in examination halls.
- Do not bring valuables to the exam centre; ICAN is not liable for loss of personal items.
- Exemptions status must be confirmed before paying for exams.
- Eligibility to combine papers across different levels applies only to candidates with recognised professional qualifications and exemptions.
- The Institute's rules on examination offences and penalties are strictly enforced. Visit [www.icanig.org/ican/students](http://www.icanig.org/ican/students) to read these rules.

### PROFESSIONAL LEVEL TIME LIMITS

- The **Ten-Year Rule** has been waived.
- A **Five-Year Rule** now applies to candidates who are now required to complete the Professional Level within **five years of the first credit earned**, after which earlier credits will lapse. This took effect from the November 2017 diet.

### IMPORTANT NOTICE TO ALL CANDIDATES

**1. Verification of Status Before Payment:**  
Candidates are required to verify their Examination and Financial Status on the Institute's portal at

<https://icanportal.org/professional/> to determine the amount payable before making any payment. Please note that examination fees, once paid, are strictly non-refundable and examinations cannot be deferred to another diet. Outstanding subscription payments must be settled separately via <https://icanportal.org/professional/monnifys/Create>; such payments must not be combined with examination fees.

### 2. Prohibition of Unauthorized Devices:

For the integrity and security of the examinations, candidates are expressly prohibited from bringing mobile/GSM phones, electronic gadgets, or programmable devices into the examination hall. Any candidate found in violation of this rule will be immediately disqualified from continuing the examination, and the paper shall be cancelled.

### 3. Restriction on Wristwatches:

All types of wristwatches, whether digital or analogue, are strictly prohibited in the examination hall.

### 4. Personal Property Disclaimer:

Candidates are strongly advised against bringing valuables to the examination centre. The Institute will not accept liability for the loss or damage of any personal property brought into or left at the examination venue. Such items are brought entirely at the owner's risk.

### 5. Confirmation of Exemptions:

Candidates who have applied for exemptions from any level or subject must confirm that their exemptions have been successfully processed before making payment for the examination.

### 6. Restriction on Concurrent Applications:

Candidates may apply for examinations in the same diet only after their exemption application has been successfully approved.

### 7. Registration Deadlines:

The registration period for the examination is from **Thursday, February 12 to Thursday, May 14, 2026**, after which the registration and payment portal will close.

**No extensions or late registrations will be accommodated under any circumstances.**

### 8. Eligibility for Combining Subjects Across Levels:

The option to combine subjects from different levels of the examination is reserved strictly for candidates holding recognised professional qualifications with duly approved exemptions. Such candidates must confirm their eligibility with the Professional Examinations or Students Affairs Department prior to registration.

### 9. Familiarity with Examination Rules and Sanction:

All candidates are required to review and acquaint themselves with the Institute's updated examination offences, disciplinary measures, and penalties as published on [www.icanig.org/students](http://www.icanig.org/students). Compliance with these provisions is mandatory to ensure a fair and orderly examination process.

#### Day 1 – Tuesday, May 19, 2026

| Time                   | Foundation            | Skills              | Professional                 |
|------------------------|-----------------------|---------------------|------------------------------|
| 9:00 a.m. – 12:15 p.m. | Financial Accounting  | Financial Reporting | Strategic Business Reporting |
| 1:45 p.m. – 5:00 p.m.  | Management Accounting | Taxation            | Advanced Taxation            |

#### Day 2 – Wednesday, May 20, 2026

| Time                   | Foundation           | Skills                      | Professional                         |
|------------------------|----------------------|-----------------------------|--------------------------------------|
| 9:00 a.m. – 12:15 p.m. | -                    | Performance Management      | Strategic Financial Management       |
| 1:45 p.m. – 5:00 p.m.  | Business Environment | Audit, Assurance & Forensic | Advanced Audit, Assurance & Forensic |

#### Day 3 – Thursday, May 21, 2026

| Time                  | Foundation               | Skills                        | Professional |
|-----------------------|--------------------------|-------------------------------|--------------|
| 9:00 a.m. – 1:00 p.m. | -                        | -                             | Case Study   |
| 9:45 a.m. – 1:00 p.m. | -                        | Public Sector Acct. & Finance | -            |
| 1:45 p.m. – 5:00 p.m. | Corporate & Business Law | Financial Management          | -            |

**\*Note: Case Study begins at 9:00 a.m. and Public Sector Accounting and Finance begins at 9:45 a.m. Both Papers end at 1:00 p.m.**

### CONTACTS

Email: [professionalexams@ican.org.ng](mailto:professionalexams@ican.org.ng) or [contactcentre@ican.org.ng](mailto:contactcentre@ican.org.ng)  
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Website: [www.ican.org](http://www.ican.org)

**Lanre Olanrekanmi, Ph.D., FCA**  
Registrar/Chief Executive