

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
TECHNICAL SUBCOMMITTEE OF RECIPROCITY COMMITTEE**

COMPLETE PROCESS OF PROFESSIONAL ACCOUNTANCY ORGANISATION (PAO) ROUTE

1. CANDIDATE'S ELIGIBILITY AND REGISTRATION

STEP 1: Ensure eligibility

Candidates should ensure that they meet all the eligibility criteria. There are six eligibility criteria which are listed below:

a. Membership of any of the following IFAC recognised PAOs:

- i. The Institute of Chartered Accountants in England and Wales;
- ii. The Association of Chartered Certified Accountants (ACCA);
- iii. The Chinese Institute of Certified Public Accountants (CICPA);
- iv. The Chartered Institute of Public Finance and Accountancy (CIPFA);
- v. The Hong Kong Institute of Certified Public Accountants (HKICPA)*. Individuals who joined HKICPA as members from the Association of International Accountants (AIA) before 01 June 2008 are not eligible to apply for Pathway;
- vi. The Institute of Chartered Accountants of Bangladesh (ICAB);
- vii. The Institute of Chartered Accountants (Ghana) (ICAG);
- viii. The Institute of Chartered Accountants of India (ICAI);
- ix. The Institute of Chartered Accountants of Nepal (ICAN - Nepal);
- x. The Institute of Chartered Accountants of Pakistan (ICAP);
- xi. The Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka);
- xii. The Institute of Certified Public Accountants of Kenya (ICPAK);
- xiii. The Institute of Singapore Chartered Accountants (ISCA);
- xiv. South African Institute of Chartered Accountants;
- xv. The Malaysian Institute of Certified Public Accountants (MICPA); and
- xvi. The Institute of Certified Public Accountants of Greece (SOEL).

The list of PAOs will be updated as the need arises.

Students of the above listed PAOs are not eligible to apply for Pathway route.

b. Three years post-membership experience

Candidates must have at least three years post-membership experience (completed in full on or before the relevant submission deadline).

Time spent as a student will not be counted towards the three-year post-membership experience requirement.

c. Acceptable membership type

Candidates are expected to have passed through the examination process and training route of their PAOs (as opposed to membership obtained through reciprocity agreement).

d. Continuing Professional Development (CPD) compliance

Candidates are required to be CPD compliant with their PAOs.

e. Good disciplinary record

Candidates must be members in good standing with good disciplinary records and without outstanding complaints against them.

f. Sponsorship requirements

Each candidate's application must be supported by an eligible sponsor. The sponsor, who must be an individual, must meet the following criteria:

- i. Hold current membership of an IFAC recognised PAO;
- ii. Know the candidate in an official capacity;
- iii. Must be in good standing with his/her PAO;
- iv. Must be compliant with the CPD requirements of his/her PAO; and
- v. Must have good disciplinary records with no outstanding case.

For full sponsorship requirements, please see section 2 below.

NOTE:

Most of the above will also need to be included in the letter of good standing from the PAO.

STEP 2: Register as a candidate

Candidates, who meet the criteria, should proceed to fill an online application form. To fill an online application form, candidates will be required to pay the prescribed fee.

Candidates are advised to fill an online application form not later than end of January or July for those who want to submit their Examination of Experience (EoE) by February or August, respectively.

STEP 3: Meeting the requirements

Candidates should check the requirements for making a Pathway application and ensure that they provide all the different elements required for the registration process. To achieve this, candidates will be required to visit ICAN website: www.icanportal.org/members/paopathways/create and read all the relevant documents.

Use the available support

Candidates are advised to make use of documents and support materials provided to guide them through the application process.

STEP 4: Submit application

Completed application must be submitted through the link provided on the Institute's website:
www.icanportal.org/members/paopathways/create

NOTE:

Number of attempts permitted to pass the Examination of Experience

Eligible candidates are only allowed a maximum of three attempts to pass, while the route remains open. Thereafter, they are barred from applying to become ICAN member through the PAO route.

2. SPONSORSHIP REQUIREMENT

This section provides an overview of what is expected of a sponsor.

Candidates' application for Examination of Experience must be supported by eligible sponsors, who must meet all the criteria stated below.

a. Eligibility for sponsorship

Each candidate must have one sponsor who meets all the required sponsorship criteria to support her/his completed application.

The sponsor must:

- i. Know the candidate in an official capacity;
It is necessary that the sponsor must have worked with the candidate or served as auditor of the candidate's organization. The sponsor must be in a position to vouch for the candidate's work and verify that the information on her/his application is true;
- ii. Be a financial member of an IFAC recognised PAO;
- iii. Be Continuing Professional Development (CPD) compliant, taking into consideration the requirements of the IFAC recognised PAO;
- iv. Be of good standing with her/his PAO. This includes having a good disciplinary record with no outstanding complaints against her/him; and
- v. Provide a letter of good standing.

This needs to come from her/his professional body, which must be issued and dated within the four months immediately before the Pathway deadline.

This letter from the professional body must confirm that:

- S/he is a member of that body;
- The date s/he was admitted into membership is correct;
- S/he has a good disciplinary record with no outstanding case, or advise ICAN of the details of any disciplinary record or outstanding case; and
- S/he is fully compliant with the continuing professional development (CPD) requirements of her/his IFAC recognised PAO.

NOTE:

All sponsors must provide a letter of good standing. This must be submitted along with the candidate's application. The only exception is where a sponsor is an ICAN member. An ICAN

member does not need to provide a letter of good standing, because the Institute can check her/his membership status, disciplinary record and CPD compliance.

b. Roles of the sponsor

The sponsor has the following key responsibilities to:

- i. Confirm that s/he knows the applicant in an official capacity;
- ii. Confirm that the candidate is of good character, and that there is no reason that s/he is aware of, why the candidate should not be admitted to ICAN membership; and
- iii. Verify to the best of her/his knowledge, that the information in the application and within the answers to the Examination of Experience provided by the candidate is a true and accurate representation of the work of the candidate.

In giving this undertaking, the sponsor acknowledges that ICAN may report her/him to her/his professional body, if it has ground(s) to doubt the veracity of the information provided by the candidate.

To achieve this, the sponsor is required to:

- i. Read the completed application form of the candidate;
- ii. Read the completed Examination of Experience answers of the relevant candidate; and
- iii. Use her/his professional judgement to satisfy herself/himself that the information and answers that have been provided by the candidate are true and accurate, and that the candidate is of good character.

c. Penalties for errant sponsors

Any sponsor who is an ICAN member, found to have attested in an inappropriate manner, will be liable to face the investigating panel, and if need be, be referred to the Disciplinary Tribunal.

For sponsors who are not ICAN members, they will be reported to their IFAC recognised PAOs and their employers.

NOTE:

Sponsors should also be aware that the candidates are not permitted to plagiarise, (that is, incorporate any published and unpublished work, in whatever format or medium) from other people or from the ICAN illustrative answers. Failure to comply is considered misconduct. Where ICAN believes that misconduct exists, the case will be referred by ICAN Reciprocity Committee to the Council for approval to the Investigating Panel for investigation and potential recommendation for disciplinary action. The Committee may also refer the matter to the candidate's and sponsor's current professional bodies and employers.

ICAN will put applications through anti-plagiarism software as part of the application process.

3. EXAMINATION OF EXPERIENCE (EoE)

a. Format for candidate's submission

This must be completed, and submitted, as an original word-processed document.

- i. **Your examination answers and summary of employment must be completed and submitted as an original word document.**
- ii. **Please do not submit a scanned version.**
- iii. **Please do not submit your answers in pdf format, or any other format except in original word document.**
- iv. **The online examination submission process will automatically convert your examination answers and summary of employment into pdf format as part of the online examination submission process, but this can only happen if your documents are in the original word format.**
- v. **Your unique candidate number will automatically be transferred onto your examination documents during the online examination submission process.**
- vi. **Handwritten submissions will not be assessed.**
- vii. **All submissions must be made in English.**

Please start each question on a new page. Do not exceed the maximum word count. For each requirement, include relevant cross-references to your work, responsibilities and achievements as set out in Summary of Experience Section.

Please be aware that there are discretionary marks awarded for effective use of Business English, good presentation style and format.

b. Questions for Examination of Experience (EoE)

The following are the questions to be answered in the demonstration of professional skills covered under Examination of Experience:

- i. Professional Accountants are supposed to draw attention to business and/or professional issues in their organisations. Drawing from your recent work experience, describe how you identified and brought to the attention of your management, one business or professional issue and the circumstances leading to it;
- ii. Professional Accountants do employ their technical expertise and/or business knowledge to analyse business cases. Drawing from your recent work experience, describe how you have employed your technical expertise and/or business knowledge to analyse a business or professional case in your organisation;
- iii. Professional Accountants do employ numerical techniques to analyse business or professional cases. Drawing from your recent work experience, describe how you have employed numerical techniques to analyse a business or professional case in your organisation;

- iv. Professional Accountants do employ their professional judgement in choosing amongst options. Drawing from your recent work experience, describe how you have employed professional judgement to choose amongst business options in your organisation;
- v. Professional Accountants do employ professional judgement in prioritising issues. Drawing from your work experience, describe how you have employed professional judgement to prioritise between two business issues in your organisation;
- vi. Professional Accountants do employ technical knowledge and/or practical experience to advise their clients or in their work environments. Using your recent work experience, describe how you have employed your technical knowledge and/or practical experience to advise your clients or in your workplace; and
- vii. Professional Accountants deal with ethical issues in their firms and workplaces. Drawing from your recent work experience, describe how you have employed professional judgement to deal with two ethical issues in your practice or workplace.

4. GUIDELINES FOR CANDIDATES

a. Preparing your Examination of Experience Submission

Kindly consult the application form when reading these guidelines. You can download the application form from the ICAN website at www.icanportal.org/members/paopathways/create

The Examination of Experience requires you to answer questions, using examples from your career to date, highlighting your professional and transferable skills. Professional skills are applicable whether you work in academia, audit, consultancy, tax or other accounting related areas.

As a guide, you should set apart two or more days to consider, write and review your application.

The expected length of your write up for the Examination of Experience submission should be between 3,500-6,000 words – with approximately 750 words per question. If you write too little or too much, the examiners may discard your answers, assuming that you have insufficient experience or that you are unable to summarise concisely. As a guide, each answer should fill approximately one page of typed A4 paper. The submission should be formatted, using single line spacing, Arial Narrow with font size 12.

The examiners are looking for evidence of your personal work experience. Kindly structure your answers in the first person, using the word 'I' rather than 'we'. If you currently work or have worked as part of a group (or lead a group), please explain your personal role and skills within that group. Do not use typical textbook responses and do not copy phrases from the illustrations published on the Institute's website or used at our training sessions.

Plagiarism is presenting someone else's work or ideas as your own, without their consent, by incorporating it into your work without full acknowledgement. Where ICAN suspects plagiarism, the case will be referred to the ICAN Investigating Panel for investigation and Accountants Disciplinary Tribunal for potential disciplinary action, as well as mentioned to candidate's current professional body.

If your experience is in a special area, kindly explain it in a way that a knowledgeable chartered accountant in general practice, would understand. Avoid unnecessary use of jargons. Overly technical answers to the questions are unlikely to be awarded high marks.

In the Summary of Employment section, you should provide information about your responsibilities at work broken down period-by-period for the last three years. You should only draw upon your last three years' work experience in answering the questions. You should clearly reference which period of your experience each of your answers is drawn from.

Start each answer on a new page and write the question at the top of your answer sheet, so that you can easily refer to it when compiling the answer. This will help you to ensure your answer is specific to the question. Keep your answer focused on what is necessary for each question. For example, in answering Question 3, make sure you clearly articulate the numerical techniques you used, and in Question 7, make sure you describe how you have employed professional judgement to deal with ethical issues in your practice or workplace. Make sure that you state which year of your three years' experience each answer is drawn from.

Finally, if your first submission isn't successful, don't be discouraged – re-submit. However, make sure you carefully read the feedback you receive from the examiner. This will be specific to your submission and will help you in addressing the examiners' concerns about particular answers. For re-submitted questions, remember also to still keep within the suggested guidance of one A4 page for your answers.

b. Pass criteria

ICAN Examination of Experience is designed to test candidates' professional experience of a number of skills, through seven questions. The seven questions seek evidence of skills ranging from the identification of issues (Question 1) through to dealing with an ethical issue (Question 7).

Because the assessment is for full membership of ICAN, it is necessary for candidates to provide a reasonably broad range of evidence of these skills in order to pass.

Reflecting this, the requirement to pass Examination of Experience is as follows:

Each of the seven questions will attract a maximum of 12 marks. For each question, the pass mark is 7 out of 12. There are 100 marks available in total, with 8 marks each awarded for good presentation of the submission (both format and language), and for appropriate use of candidates' last three years' work experience.

- 60% and higher is a pass, irrespective of how many questions are passed; or
- 55% to 59% is also a pass as long as you do not score less than 7/12 in more than one question.

c. Providing evidence of your professional skills

You are advised to draw only upon your last three years' work experience when answering the questions, with the date measured back from your first date of your current submission.

The examiners will be assessing your higher professional skills: planning, analysis, judgement and awareness of current and technical issues. Administrative skills or experiences (for example, basic IT, compilation of reports, diary management) will attract low reward.

The examiners assess depth and breadth of your experience, so you are advised to use examples covering the whole three years of your recent work experience. You are advised not to use the same illustration to answer more than one question.

Including irrelevant information will vitiate the quality of your answers. Using multiple examples to answer the same question is likely to score lower marks than using one well-articulated example. Repeated examples may miss the point of the question; or provide insufficient depth of discussion.

There will be no cross marking of questions. If you have already described a situation under one question that you are considering using for another, you should clearly differentiate between the two aspects of the experience in order to demonstrate how it is relevant to both questions. However, you are advised to use different illustrations to answer each question.

Your sponsor must attest that the information and evidence you provided are true and accurate. The examiners will expect that your sponsor has read your submission and is satisfied that it is true and accurate. Sponsors should also be mindful that candidates are not permitted to plagiarise work from other people or copy from ICAN illustrative examples.

If you fail the Examination of Experience and choose to re-submit, you may still draw upon the three years' experience that you used in your first application, even though by the time you re-submit, some of that experience will be older than three years.

5. TIMELINE FOR EXAMINATION OF EXPERIENCE

The following shows the timeline for the Institute's Examination of Experience route:

	First Diet	Second Diet
Training of candidates	First week in February	First week in August
Examination	Last week in February	Last week in August
Release of results	March	September

Course fee:

Each candidate shall pay a course fee of USD 550.00 or GBP 550.00.