



Chartered Accountant

CA



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

(Established under the Nepal Chartered Accountants Act, 1997)





About ICAN

The Institute of Chartered Accountants of Nepal (ICAN) is an autonomous body established under the Nepal Chartered Accountants Act, 1997 for regulating the accounting profession in the country with an objective to enhance social recognition and faith in the Accounting Profession by raising public awareness towards economic and social responsibility of Accountants; contributing towards economic development and creating awareness among the professionals about their responsibility towards the importance of accountancy profession. The primary functions of the Institute are:

- Regulating Accountancy Profession within the Country
- Imparting Chartered Accountancy and Accounting Technician education and examination
- Pronouncing and Implementing of Accounting and Auditing Standards
- Monitoring the works of Members through Quality Assurance Review Process
- Conducting Post Qualification Courses to Develop the Competence of Members
- Issuing Code of Ethics and Necessary Guidelines for Members

The Institute provides access to Chartered Accountancy and Accounting Technician Education to the aspiring students. The members of the Institute provide professional accounting services, and the Institute aspires to equip them with the expertise for professional excellence. The Institute, having its Head Office located at ICAN Marg, Satdobato, Lalitpur has a network of 6 Branch Offices within the country and 2 Foreign Chapters respectively in Australia and United States of America (USA). The Institute is a member of the International Federation of Accountants (IFAC), Confederation of Asian and Pacific Accountants (CAPA) and South Asian Federation of Accountants (SAFA).

The Institute has 28 years of glorious history of serving to the nation and is proud to have more than 9,400 members (CA-2400⁺, RA-7000⁺) across the country and abroad serving in various professional areas of their expertise in different levels without limitation of their professional excellence, and has a current enrollment of more than 14,000 students who are pursuing their professional career with the Institute in different levels.

Chartered Accountancy: A Prestigious and Rewarding Profession

Chartered Accountancy (CA) is a prestigious and rewarding profession. It is a challenging career that imparts the best of technical skills in Accounting Profession. Chartered Accountants (CAs) are trusted and independent professionals with excellence in auditing, accounting, financial reporting, taxation, advisory, corporate laws, consultancy services and general administration. Chartered Accountants today hold top management positions in public as well as private sector organizations. Rapid changes in the global economy, taxation, and regulations have enhanced

the opportunities for the Chartered Accountants and opened up avenues for many rewarding career options. Due to the overwhelming demand of Chartered Accountant's services, the average earning/remuneration packages of Chartered Accountants is increasing in pace with the growing economy. CAs come through a rigorous system of examinations and three years of long practical training which exposes them to the real-life scenario of many organizations.

Chartered Accountancy Course:

CA Education is an Professional Course relating to Accounting, Auditing, Finance, Law and Tax. It is based on a distance learning course module. It involves in-depth theoretical knowledge and practical training imparting sound analytical and problem-solving skills to the students. ICAN is imparting CA Education in Nepal since 1999 A.D.

New CA Syllabus : Background

The Institute of Chartered Accountants of Nepal (ICAN) has formally launched the New syllabus of CA Course through press release held on 13th May 2025 at Kathmandu. The New syllabus has been developed keeping in mind the growing attraction of the young generation towards the profession. The new syllabus has been developed in collaboration with ICAEW and is in accordance with the International Education Standards (IES) issued by the International Federation of Accountants (IFAC). To cope up with the technical based learning knowledge & skill, ICAN believes that revision in syllabus will be a revolutionary step in accounting profession. The updated syllabus is designed using Learning Objectives and the Technical Knowledge Grid, integrates key accounting areas including Ethics, Sustainability, Technology, Public Financial Management (PFM), and other relevant areas.

Effective Date of implementation of new CA Syllabus

Level	Effective Date	1st Batch of examination
Foundation	For students registering in first level of CA course on or after 15 May 2025.	December 2025
Application	For students registering in second level of CA course on or after 1 November 2025.	December 2026
Advisory	For students registering in third level of CA course on or after 1 March 2026.	June 2028

Foundation Level

Paper	Marks
Paper-1 : Accounting	100
Paper-2 : Part A: Assurance Part B: Information Systems	100
Paper-3 : Business and Finance	100
Paper-4 : Part A : Law Part B : Taxation	100

Application Level

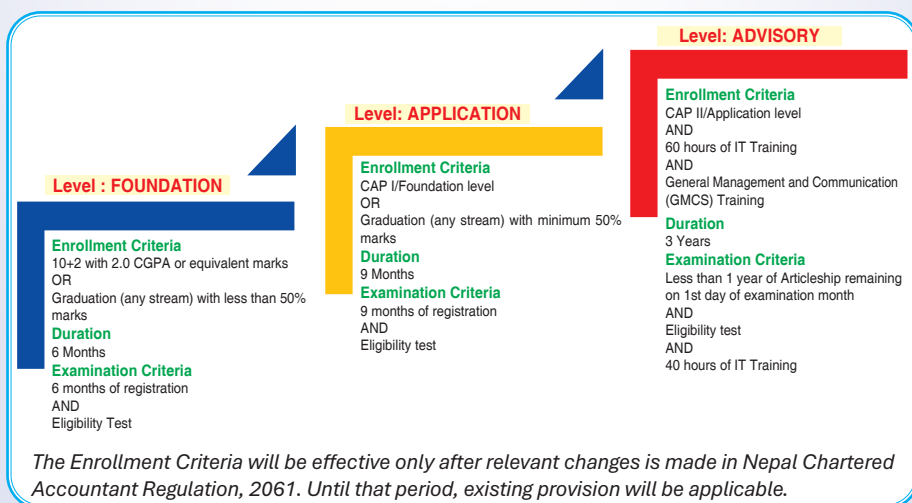
Group I	Marks	Group II	Marks
Paper-1: Financial Accounting and Reporting	100	Paper-4 Part A: Management Accounting Part B: Financial Management	100
Paper-2: Audit and Assurance	100	Paper-5: Business Strategy	100
Paper-3: Applied Law	100	Paper-6: Applied Taxation	100

Advisory Level

Group I	Marks	Group II	Marks
Paper-1: Advanced Financial Reporting	100	Paper 4: Advanced Law	100
Paper-2: Advanced Business and Financial Management	100	Paper 5: Advanced Management Accounting	100
Paper-3: Advanced Assurance	100	Paper 6: Advanced Taxation	100

How to get Enrolled in the CA Course? Do we need to face any Entrance Examinations ?

No, any CA aspirant need not go through entrance examination to get enrolled in the Chartered Accountancy Course at The Institute of Chartered Accountants of Nepal. Students meeting the minimum percentage criteria (as mentioned below) can get enrollment in the CA Course. The Institute has a centralized self-service portal to manage the process of registration and uploading of self-attested documents. The candidate has to visit the link <https://enroll.ican.org.np/> and fill up the Registration Form. The student will need a valid email address and mobile number to complete the registration process and should submit softcopies of the documents resizing in the required size. After successful submission of the form, the documents will be verified and registration will be confirmed by the Institute.



Registration Deadline, Fees and Mode of Payment

Registration Deadline, Fees and Mode of Payment in different levels of CA Education is as follows:

Level	Deadline of Registration	Payment of Registration Fees	Fees
Foundation	<ul style="list-style-type: none">For June Examination : End of NovemberFor December Examination : End of May	<ul style="list-style-type: none">Full payment at the time of registration OR On Installment Basis :<ul style="list-style-type: none">20,000 at the time of registration, andBalance within, earlier of, 3 months of registration or submission of exam form	34,500/-
Application	<ul style="list-style-type: none">For June Examination : End of AugustFor December Examination : End of February	<ul style="list-style-type: none">Full payment at the time of registration OR On Installment Basis :<ul style="list-style-type: none">22,500 at the time of registration, andBalance within, earlier of, 6 months of registration or submission of exam form	40,500/-
Advisory	<ul style="list-style-type: none">For June Examination : End of MayFor December Examination : End of November	<ul style="list-style-type: none">Full payment at the time of registration OR On Installment Basis :<ul style="list-style-type: none">25,000 at the time of registration, andBalance within, earlier of, 1 year of registration or submission of exam form	50,000/-
		Total Rupees	1,25,000/-

* Exam Appeared and result awaiting students in 10+2 or Graduation level can apply for provisional registration in Foundation and Application level respectively. Time period to submit remaining documents in case of provisional registration will be earlier of 6 Months from Provisional Registration or Submission of exam form.

Students Orientation Program

ICAN organizes Students' Orientation Program for newly enrolled Foundation Level Students. This program is an opportunity for the aspiring CA Students to learn more about CA Courses, about ICAN, Institutes' facilities and opportunities available to the students, its rules and regulations, and in overall their professional career ahead. Also, this program is designed to help the fresh students; uncover the answers to those questions they may have.

Eligibility Test / Online Pre-test Examination

To be eligible to appear in final examination of all levels of Chartered Accountancy Education, students are required to pass the Eligibility test as prescribed by ICAN. Nowadays, the modality of test has been modified to Online Pretest Examination. The criteria and rules, operational guidelines and video tutorial of such online pretest can be accessed through the following link <https://en.ican.org.np/site/show/criteria-operational-guidelines-and-video-tutorial> Students should pass the online

pretest examination of all subjects by **Mid of March** for being eligible to appear in the final examination of June and by **Mid of September** for being eligible to appear in the final examination of **December**.

Information Technology (IT) Training

CAs are expected to have practical knowledge and skills of Information Technology. So, the Institute perceives the use of IT in the field of accounting and auditing sector.

100 Hours Information Technology Training course has been prescribed mandatorily for the Chartered Accountants Students during Chartered Accountancy Professional Application Level and Chartered Accountancy Professional Advisory Levels. The total 100 hours of IT Training has been divided into two parts as Basic Level Course of 60 Hours for Application level appeared students before joining Advisory Level and Advanced Level Course of 40 Hours for Advisory level students before appearing final examination.

General Management and Communication Skills (GMCS) Training

ICAN will organize General Management and Communication Skills (GMCS) Training for the students who have qualified Application Level examination before joining the Chartered Accountancy firms for their articleship training. This program needs to be attended mandatorily by all Application Level passed out students before submitting their articleship deed to the Institute. The main objective of this program is to orient the students about the Professional Attire, Professional Culture, Behavior and Etiquettes to be maintained by them during their three years of Articleship Training Journey and to train students about basic level of management and communication skills. Besides this, students are provided with the information on the below topics:

- Articles' responsibility and authority in Audit Firm and Clients' Offices.
- Environment and General Practices at Audit Firms and Clients' Offices.
- Etiquettes to be maintained in the report to be submitted to the Institute.
- Business Communication and Personality Development
- Importance of Confident Public Speaking and Interpersonal Communication
- Basic management and communication skills

Articleship Training

Practical training along with theoretical education is the unique feature of Chartered Accountancy Education. Students must go for Articleship training of three years under practicing Chartered Accountant while they pursue the Chartered Accountancy Education at CAP III/Advisory Level. Students are entitled to get the following minimum stipend amount during the training period:

Year	Minimum Stipend Per Month (NPR.)
First year	5,000
Second Year	7,000
Third Year	10,000

Advanced Management and Communication Skills (AMCS)

Advanced Management and Communication Skills (AMCS) training is a course to equip the entrants to the profession as a Chartered Accountant with interpersonal and management skills and provide exposure to the contemporary issues in the changing socio-economic scenario. This course is a prerequisite for enrollment as Chartered Accountant member of the Institute. The program will help in developing management skills, personality development and communication skills and other professional capabilities that would enable the Chartered Accountants to occupy higher management position and even aspire to make their career in practice or entrepreneurship. Professional capabilities are the attributes held by individuals that enable them to perform their roles competently. The possession of capabilities has given a good indication that an individual has the potential to perform competently in the workplace. The final assessment of capabilities and competence is normally in addition to purely academic qualifications.

This program has been designed to improve skills in oral, written and non-verbal communication for executives in business situations. In addition to specific skills within these types of communication, this program will raise awareness about the dynamics of communication in a business environment, and help participants reflect on their individual communication styles and recognize their strength and weaknesses.

Accreditation to Academics

The Institute is providing Accreditation to the academics that meet the general condition prescribed in the "Guidelines for Granting Accreditation to Academy Providing Coaching Classes to Chartered Accountancy Education". The list of Accredited Institutes for imparting CA Coaching Classes is available at website of ICAN which can be accessed through below link https://en.ican.org.np/_browsable/file/general/accredited.pdf

Scholarship and Awards

The Institute has established a Scholarship Fund to provide scholarships to the needy and deserving students by allocating 5% of the registration fees collected from the students during a year and also has set up a designated Scholarship Fund to support the students financially in case they are hit by natural disaster or pandemic.

ICAN has been granting Medals and Merit Certificates for the merit holder students who scores the highest marks in different levels of Chartered Accountancy Examinations every year.

Library Facilities

Students can enjoy all library facilities including professional books, guidance notes and other reference materials as per library procedure. Students are required to use their Identity Cards issued by the Institute for access into the library.

Extra-Curricular Activities for CA Students

ICAN conducts various extra-curricular activities for the different levels of CA Students every year like; Public Speaking Contest, Quiz Contest, Poem Contest, Debate Contest etc. It is an opportunity for the students to explore their prowess and talent besides their studies. Good number of students participates in these programs every year. The winners of the programs are awarded with medals and certificates on the Anniversary day of ICAN and also get an opportunity to participate in the SAFA level programs, being nominated from the Institute. These contests are expected to foster the competency of the students with a diversification of their capabilities.

Further, students of ICAN participate in various National and International Conferences organized by Professional Accounting Organizations of SAFA level i.e., India, Bangladesh, Pakistan and Sri Lanka.



Figure: Student receiving award for securing Winner position in the recently concluded SAFA Quiz Contest 2024



Figure : Students Participating in International Conference at Sri Lanka



Figure: Recently Qualified Chartered Accountants Celebrating their Convocation Ceremony



Figure: General Management and Communication Skills (GMCS) Training



Figure: General Management and Communication Skills (GMCS) Training

CA Membership: After Advisory Level

After successful completion of the Advisory level examination, 3 years of articleship training and AMCS training organized by the Institute an individual should apply for membership in the Institute. Only those whose names are registered with the Institute can use the designation “Chartered Accountant” in full or “CA” in brief and practice the profession of accountancy in Nepal.

Career Options: For Chartered Accountants

The Students qualifying Chartered Accountancy course from the Institute has following options for their career growth:

- Set up own Practice and render Auditing by obtaining Certificate of Practice (COP), Accounting, Consultancies, Taxation, Advisory, and other Services, or
- Provide strategic directions to any organization in the capacity of Chief Executive Officer, Director, or any other professional capacity; or
- Be an Entrepreneur; or
- Join Public or Private Sector Companies in Managerial Level; or
- Join NGOs or INGOs in Senior Positions, or
- Join lucrative position of Government Business Organizations; or
- Undertake Government Service.

List of Major Entities Recruiting CAs

- i. Banks and Financial Institutions
- ii. Insurance Companies
- iii. Government and Government Undertakings
- iv. Multinational Companies
- v. NGOs and INGOs
- vi. Public and Private Sector Companies
- vii. Also, an opportunity to work in the countries where the Institute has signed Mutual Recognition Agreement with the Professional Accounting Bodies such as UK, Australia, New Zealand, India etc.

International Affiliations



International Federation of Accountants (IFAC) represents more than three million professional accountants in 135 countries through 180 Professional Accountancy Organization (PAOs). ICAN became associate member of IFAC on 2003 and full member on 2008. Curriculum of CA Education is developed as per International Education Standards (IES) developed by International Accounting Standard Education Board (IAESB) of IFAC.



Confederation of Asian and Pacific Accountants (CAPA) is a regional organization representing 32 national PAOs from 23 jurisdictions that operate in, or have an interest in, the Asia-Pacific region. The membership of these organizations comprises over 2 million professional accountants. ICAN became member of CAPA in 1998.



South Asian Federation of Accountants (SAFA) is an apex body of South Asian Association for Regional Co-operation (SAARC), alliance of accounting bodies in South Asia Region. ICAN became the member of SAFA in 1997 and Students of ICAN represents and participates in various conferences and contests being organized by the at SAFA.

Mutual Recognition Agreement (MRA)/ Memorandum of Understanding (MoU)/ Technical Collaboration Agreement



THE INSTITUTE
OF CHARTERED
ACCOUNTANTS
IN ENGLAND AND WALES

ICAN has signed MRA with the Institute of Chartered Accountants in England & Wales (ICAEW), UK in 2016 and has an extension of this agreement signed in March, 2021.



CHARTERED ACCOUNTANTS™
AUSTRALIA - NEW ZEALAND

ICAN has signed MoU with The Chartered Accountants Australia and New Zealand (CA ANZ) on 07th March, 2018 and subsequently a further extension to 2018 MOU was signed on 06th December, 2021.



ICAN has signed MoU with The Chartered Institute of Public Finance and Accountancy (CIPFA) on 31st January, 2018 and subsequently a supplementary agreement was signed on 13th May, 2018.



ICAN has signed Mutual Collaboration Agreement with The Association of Chartered Certified Accountants (ACCA) on 01st May, 2019. Also, it outlined the provision related to partnership between ICAN and ACCA to provide mutual exemptions for members of both the Bodies towards the ICAN and ACCA qualifications and collaboration in several areas.



Association of
International
Certified Professional
Accountants™

ICAN has signed Memorandum of Understanding (MoU) with Association of International Certified Professional Accountants (AICPA) on 31st May, 2019.



ICAN has signed Membership Pathway Agreement with CPA Australia on 10th March, 2016. The MPA deals with the requirement for membership pathway to CPA AUSTRALIA for members of ICAN.



The Institute of Chartered
Accountants of India

ICAN has signed MRA with The Institute of Chartered Accountants of India (ICAI) on 22nd October, 2020. Prior to this MRA, ICAN has signed MRA/MOU with ICAI on 1998, 2004 and 2017.



The Institute of
Internal Auditors
India

ICAN has signed MoU with The Institute of Internal Auditors, India (IIA India) on 16th April, 2021.



THE INSTITUTE OF
CHARTERED ACCOUNTANTS OF SRI LANKA

ICAN has signed MoU with CA Sri Lanka on 05th January, 2022 with the objective to strengthen, promote and develop the accountancy profession on both the country on the basis of equality and mutual benefit.

Overseas Chapter

The main objective of the Chapter is to facilitate professional development of the members through continuous learning and networking.

Australia
Chapter

Overseas
Chapter of
ICAN

United
States
Chapter

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