

## GUIDELINES AND FEES

	Academic Qualification	Exemptions	Fee N			
A	Accounting) with M.Sc. (Accounting) and B.Sc.(A	All subjects in Foundation and Skills Levels	122,800.00			
B	M.Sc. (Accounting) obtained from ICAN accredited institutions in addition to B.Sc. in Accounting.)	All subjects in Foundation Level B1. Financial Reporting B2. Audit and Assurance	82,800.00			
C	M.Sc. (Accounting) obtained from ICAN accredited institutions but without B.Sc. in Accounting.	A2. Business, Management and Finance A3. Financial Accounting A4. Management Information	34,900.00			
D	B.Sc. (Accounting) obtained from non-accredited institutions in addition to B.Sc. in any accounting related discipline.	A2. Business, Management and Finance A3. Financial Accounting A5. Business Law	34,900.00			
E	B.Sc./HND (Accounting) obtained under the Mutual Co-operation Agreement with Tertiary Institutions (MCATI)	All subjects in Foundation and Skills Levels	122,800.00			
F	ATSWA (from year 2010)	All Subjects in Foundation Level B2. Audit and Assurance B3. Taxation	82,800.00			
G	ATS II (pre-2010)	A1. Business, Management and Finance A2. Financial Accounting A3. Management Information	34,900.00			
H	B.Sc./HND (Accounting) obtained from ICAN- accredited institutions in Nigeria.	All Subjects in Foundation Level B2. Audit and Assurance	72,800.00			
I	B.Sc./HND (Accounting) obtained from institutions in Nigeria but not yet accredited	All Subjects in Foundation Level A2. Financial Accounting A4. Business Law	34,900.00			
J	B.Sc./HND (Accounting) obtained from foreign recognised institutions	A1. Business, Management and Finance A2. Financial Accounting	28,700.00			
L	B.Sc./HND (Accounting) obtained from recognised institutions in Nigeria and MBA Finance	All Subjects in Foundation Level B2. Audit and Assurance B6. Corporate Strategic Management and Ethics	82,800.00			
M	B.Sc./HND (Accounting) obtained from recognised institutions in Nigeria but not yet accredited by ICAN plus MBA Finance.	A2. Business, Management and Finance A3. Financial Accounting A5. Business Law B6. Corporate Strategic Management and Ethics	66,600.00			
N	B.Sc. Economics	A1. Business, Management and Finance	22,500.00			
O	B.Sc. Economics/Statistics Economics/Computer Science	A2. Business, Management and Finance	22,500.00			
P	B.Sc. Actuarial Science	A2. Business, Management and Finance A5. Business Law	28,700.00			
Q	B.Sc./HND Insurance	A2. Business, Management and Finance A5. Business Law	28,700.00			
R	B.Sc./HND/B.A Business Admin/Management/Public Administration	A2. Business, Management and Finance A5. Business Law	28,700.00			
S	B.Sc./HND Banking and Finance	A2. Business, Management and Finance A5. Business Law	28,700.00			
T	B.Sc./HND Marketing	A2. Business, Management and Finance A5. Business Law	28,700.00			
U	In addition to B.Sc./HND in non- accounting di	A2. Business, Management and Finance A5. Business Law	28,700.00			

V	B.Sc. (Ed.) Accounting or B.Ed. Business Education (Accounting option)	A2. Business, Management and Finance A3. Financial Accounting A5. Business Law	34,900.00			
W	B.Ed. Education Management (Accounting Option)	A2. Business, Management and Finance A3. Financial Accounting A5. Business Law	34,900.00			
X	B.Ed(Business Education	A1. Business, Management and Finance	22,500.00			
Y	B.Sc./B.A Commerce	A2. Business, Management and Finance A5. Business Law	28,700.00			
Z	Sc./HND Cooperative and Rural Developme	A2. Business, Management and Finance A5. Business Law	28,700.00			
Y	LL.B/LL.M/LL.D	A5. Business Law	22,500.00			
<b>Professional qualifications</b>						
	<b>Qualifications</b>	<b>Exemptions</b>	<b>Approved Rate N</b>			
a	Associate Chartered Institute of Bankers of Nigeria (ACIBN)	All subjects in Foundation Level and B2. Audit and Assurance B6. Corporate Strategic Management and Ethics	72,800.00			
b	Associate Institute of Financial Services, UK (Formerly Chartered Institute of Bankers, London)	A2. Business, Management and Finance A3. Financial Accounting	28,700.00			
c	Associate Chartered Institute of Stock Brokers of Nigeria (ACIS)	A2. Business, Management and Finance A3. Financial Accounting A5. Business Law	34,900.00			
d	Associate Institute of Chartered Secretaries and Administrators (AICSA)	A2. Business, Management and Finance A3. Financial Accounting A5. Business Law	34,900.00			
e	Associate Chartered Institute of Insurance of Nigeria (ACIIN)	A2. Business, Management and Finance A5. Business Law	28,700.00			
f	Associate Chartered Institute of Taxation of Nigeria (ACITN)	All subjects in Foundation Level except Management Information (A4.) plus B3 Taxation in Skills	66,600.00			
g	Certified National Accountant of Nigeria (CNA)	All subjects in Foundation and Skills Levels	122,800.00			
h	Institute of Chartered Economists of Nigeria	A2. Business, Management and Finance	22,500.00			
i	Nigeria Institute of Management (Chartered)	A2. Business, Management and Finance	22,500.00			
j	Federal Treasury Academy with effect from 1987 (Formerly Federal Treasury Training School) (EMA)	All subjects in Foundation Level B2. Audit and Assurance	72,800.00			
k	CIMA, UK	All levels except C2. Advanced Audit and Assurance	191,000.00			
l	ACCA, UK CPA, USA ICAS, UK ICAI, UK	All levels except the following subjects in each of the level: A5. Business Law B5. Public Sector Accounting & Finance C4. Advanced Taxation	174,800.00			
m	ACCA, UK CPA, USA ICAS, UK ICAI, UK In addition to B.Sc In Accounting Obatain from N	All levels except the following subjects in each of the level: A5. Business Law B5. Public Sector Accounting & Finance C4. Advanced Taxation	181,000.00			

n	CIPFA, UK	All levels except the following subjects in each of the level: A5. Business Law B5. Public Sector Accounting & Finance C4. Advanced Taxation	174,800.00			
o	ICAEW	All levels except the following subjects in each of the level: A4. Business Law B5. Public Sector Accounting and Finance C4. Advanced Taxation	174,800.00			
p	AIA (Final) with effect from 1994 AAT (UK)	A2. Business, Management and Finance A3. Financial Accounting A4. Management Information B2. Audit and Assurance	66,600.00			
q	AIA (Pre-1994)	A2. Business, Management and Finance A3. Financial Accounting A4. Management Information	34,900.00			

### Exemption Rates Per Paper

Levels	Rates					
	1 paper	2 papers	3 papers	4 papers	5 papers	6 papers
Foundation	22,500.00	28,700.00	34,900.00	41,100.00	-	-
Skills	31,700.00	41,700.00	51,700.00	61,700.00	71,700.00	81,700.00
Professional	34,450.00	45,700.00	56,950.00	68,200.00	79,450.00	-