

Institute of Chartered Accountants, Ghana wishes to inform all current and prospective students that the following guidelines will apply to the **November 2025 examination diet:** 

- a) Opening of Registration: Students are to note that registration for the November 2025 examinations will open from Monday, 8<sup>th</sup> September to Friday, 17<sup>th</sup> October, 2025. The November 2025 examinations will take place from Monday, 3<sup>rd</sup> November to Friday, 7<sup>th</sup> November, 2025.
- **b) Papers Across Levels:** Students will be allowed to write papers across levels under the following guidelines:
  - 1) Level 1 students with **only one** paper to complete the Level could add a maximum of 4 papers in Level 2;
  - 2) Level 2 students with **only one** paper to complete the Level could write that paper together with any number of papers in level 3;
  - 3) No student can write a Level 3 paper if he/she has an outstanding paper in Level 1; and
  - 4) No student can write a Level 3 paper if he/she has more than one paper to write in Level 2.
- c) Outstanding Exemptions: Students with outstanding exemptions at any Level will have to apply and pay before proceeding to write papers in the next Level.
- d) Strategic Case Study: The Strategic Case Study Paper

will consist of two parts. Students will be provided with background (Pre-seen) information on the case **two** weeks before the examination. Students are to note the following:

- 1) Students will **NOT** be allowed to bring the results of their work on the Pre-seen information into the examination hall.
- 2) Pre-seen plus additional information will be made available to students in the examination hall.
- e) Personal Valuables: Valuables including handbags, backpacks, books, mobile phones, laptops, are not allowed in the examination halls. ICAG will not be liable for any loss(es) or damage(s) of the personal belongings of any student. By this notice, students are hereby advised to take personal responsibility for their belongings before and after any examination.
- f) Deferment: Deferment for any other reason than that stated under Regulation 22(2) of Institute of Chartered Accountants, Ghana Regulation, 2023 (L.I. 2476) shall ONLY be accepted on or before Friday, 17th October, 2025 and it is done on the students' portal. A student whose application for deferment is approved can defer or postpone to the next examination only.
- g) Fees for November 2025 examinations: Examination fees are graduated as provided below:



Papers	Level One	Level Two	Level Three
Registered	(GHS)	(GHS)	(GHS)
1	444	792	960
2	828	1,452	1,656
3	1128	2,004	2,292
4	1,375	2,424	2,544
5		3,030	
6		3,636	

- h) Late Registration: Late registration will ONLY be accepted a week after the deadline of registration. Late registration attracts a penalty of GH¢350.
- i) Authority-to-sit: Students should NOT bring their 'Authority-to-sit' to the exams centre. Students should view the 'Authority-to-sit' on their portal and take note of their index number.
- j) **Transcript:** Transcript application is to be done on the students' portal under the Examination Menu. The application attracts a fee of GH¢120.
- **k) Review of Scripts:** Students can write to the Institute for permission to view their marked examination script within one month after release of examination results for a particular examination at a fee of GH¢500 per script.

I) Level One Candidates: Level One candidates should note that the examination will be conducted online. Further guidelines will be issued in due course.

**NB**: Students are reminded to print copies of the timetable from the Institute's website (www.icagh.org).

## Issued by:

P. Kwasi Agyemang, FCA
Chief Executive Officer

## For further enquiries, please contact:

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