

# KASNEB

## IMPORTANT INFORMATION TO STUDENTS AND TRAINERS

### INTRODUCTION

Section 17(1) of the Accountants Act, 2008 (Acts No. 15 of 2008) mandates KASNEB, among other things, to prepare syllabuses for professional and technician examinations in accountancy, secretarial practice and related disciplines and to make rules with respect to such examinations.

During the recently concluded review of the examination syllabuses which will be examined for the first time in December 2009, new policies, rules and regulations were introduced to govern the examination process. The rules and regulations are contained in the *Information Booklet, Regulations and Syllabus* provided to every student registered for the examinations of KASNEB.

KASNEB however wishes to draw the attention of students and trainers to the following:

### 1. EXAMINATION RULES AND REGULATIONS

#### 1.1 The credit retention policy

The credit retention system which replaced the referral system under the revised examination rules and regulations will become effective from the December 2009 sitting. Under the system, papers taken and passed in a level or section shall be retained as credits for the candidate provided that the candidate fulfils the requirements set out below:

- (a) The candidate must initially enter and attempt **ALL** the papers in a level or section unless the candidate is exempted from some papers in the level or section or has earned credits in previous attempts.
- (b) A candidate who is awarded one or more credits in a level or section must subsequently enter for **ALL** the failed paper(s) in the level or section and pass all the failed paper(s) within two and a half (2 ½) years or five (5) consecutive sittings, failure to which the credit(s) earlier awarded will be withdrawn and the candidate required to resit all the papers in the level or section.

A candidate who enters but does not attempt all the failed papers together in a subsequent sitting will be marked **ABSENT** in the papers not attempted. The overall result of the candidate in such a case will be a **FAIL** for the level or section regardless of the candidate's performance in the other paper(s) attempted in the particular sitting.

#### 1.2 Return of examination question papers by candidates to invigilators

Candidates will not be allowed to leave the examination room with the question papers at the end of each examination session. Chief invigilators and other invigilators will be required to collect all examination papers after each examination session and subsequently return the question papers to KASNEB.

#### 1.3 Revised structure of the examination question papers

The structure of the examination question papers was revised in line with international best practice. The structure of the examination question papers has been provided to students and all institutions training in papers examinable

by KASNEB. The structure is also available in the current edition (Issue No. 3, July - September 2009) of the KASNEB Newsline journal.

2. **REVISED EXAMINATION SYLLABUSES**

The revised examination syllabuses are available for collection by students at the offices of KASNEB. The syllabuses have also been dispatched to institutions training in subjects examinable by KASNEB for distribution to the registered students of KASNEB whose annual registration renewal status is up to date. Other stakeholders may obtain the syllabuses from the offices of KASNEB located at KASNEB Towers, off Hospital Road, Upper Hill, Nairobi during official working hours at a cost of Sh.400 per copy.

3. **PILOT PAPERS**

The pilot papers for the new examinations have been distributed to all institutions training in subjects examinable by KASNEB countrywide. The pilot papers are also available for sale at the offices of KASNEB during official working hours at a cost of Sh.150 per set for a level or section.

4. **ACCREDITATION OF TRAINING INSTITUTIONS**

KASNEB is empowered by the Accountants Act, 2008 (Acts No. 15 of 2008) to accredit, in liaison with the Ministry of Education, training institutions offering subjects examinable by KASNEB. In this connection, KASNEB is in the process of developing mechanisms and instruments for accreditation of the institutions. The accreditation exercise is expected to commence in 2010.

5. **INACTIVE STUDENTS**

KASNEB wishes to encourage those students who may have stalled in their pursuit of the qualifications for one reason or another, to update their student registration status and enter for the examinations in order to realise their goals.

Students whose registration status may have lapsed are advised to get in touch with Mr James G. Nduati or Mr Joseph N. Kariga for guidance and advice on how to regularise their student status.

**P.M. Nduatih**  
**CHIEF EXECUTIVE**

**6 November 2009**