

PREAMBLE

Legal Framework

KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD (KASNEB) is a State Corporation under the National Treasury and Economic Planning and is established under section 14 of the Accountants Act, No. 15 of 2008 which repealed and replaced the Accountants Act, Cap. 531 of 1977. The establishment and operations of KASNEB are also recognised under section 2 (1) of the Certified Public Secretaries of Kenya Act, Cap 534 of 1988 and section 2 (1) of the Investment and Financial Analysts Act No.13 of 2015.

Vision

Empowered and globally recognized business professionals.

Mission

Transforming business professionals through Examinations, Certification, Accreditation, Research, Innovation and Consultancy.

Mandate

The mandate of Kasneb is the development of syllabuses; conduct of post professional, professional, diploma and certificate examinations and certification of candidates in accountancy, finance, fraud investigation, credit, governance and management, information technology and related disciplines; promotion of its qualifications nationally, regionally and internationally and the accreditation of relevant training institutions in liaison with the ministry in charge of education.

Core Values

We commit ourselves to the following values:

- (i) Knowledge Focus
- (ii) Accountability
- (iii) Sustainability
- (iv) Nobility
- (v) Excellence
- (vi) Belonging

Brand Promise

Be Empowered

1. QUALIFICATIONS OF Kasneb

Kasneb currently offers two (2) post-professional qualifications, six (6) professional qualifications, four (4) diploma qualifications and one (1) certificate qualification which are recognized worldwide and are benchmarked with international standards and best practice.

The qualifications are acquired by sitting and successfully completing the following respective examinations.

1.1 POST- PROFESSIONAL EXAMINATIONS

Certified Forensic Fraud Examiner (CFFE) examination

The course is aimed at persons who wish to qualify and work or practise in the fields of financial fraud and corruption investigations, fraud prevention, fraud risk analysis and related areas.

The CFFE examination is administered in three modules, with an integrated case study and workshop at the end of the course. Each module is expected to last for three months; thus, the course is meant to last an average one year. **CFFE is administered primarily on a computer-based platform.**

Module One

Paper No:
CFFE1: Introduction to Forensic Accounting and Audit

CFFE2: Fraud and Corruption Schemes

CFFE3: Overview of the Legal and Justice System

Module Two

Paper No:
CFFE21: Law Related to Fraud
CFFE22: Principles of Law of Evidence and the Trial Process
CFFE23: Planning and Conducting Formal Investigations

Module Three

Paper No:
CFFE31: Fraud Prevention and Detection

CFFE32: Fraud Risk Management

CF33: Integrated Case Study

CF34W: Workshop on Fraud Investigations and Prevention

A student must book for all papers in a module unless he or she is exempted or has credits.

Certified Public Finance Manager (CPFM) examination

The course is aimed at persons who wish to qualify and work or practise in the fields of public sector accounting, treasury enforcement, budget control, public financial management, project accounting, public sector auditing, treasury coordination and public sector consultancy.

The CPM examination is administered in two modules, with an integrated case study at the end of the course. The course is meant to last an average one year. **CPFM is administered primarily on a computer-based platform.**

Module One

PFM 11: Political Philosophy, Social and Public Policy

PFM 12: Strategic Management in the Public Sector

PFM 13: Budgeting, Revenue and Cash Management

PFM 14: Public Procurement and Disposal of Assets

PFM 15: Public Sector Accounting and Reporting - I

Module Two

PFM 21: Public Sector Accounting and Reporting - II

PFM 22: Public Sector Audit and Assurance

PFM 23: Public Sector Financial Management

PFM 24: Governance, Leadership and Ethics

PFM 25: Integrated Case Study

1.2 PROFESSIONAL EXAMINATIONS

The professional courses are administered at Foundation, Intermediate and Advanced Levels. Each level requires an average of one year, though candidates are advised to provide for an additional one year to meet requirements for internship/practical experience.

A student must book for a minimum of three papers in a level in any order unless he or she is exempted or has credits.

Certified Public Accountants (CPA) examination

The course is aimed at persons who wish to qualify and work or practise as professional accountants, auditors, finance managers, tax managers and consultants in related areas in both the public and private sector.

Foundation Level

Paper No:
CA11: Financial Accounting

CA12: Communication Skills

CA13: Introduction to Law and Governance

CA14: Economics

CA15: Quantitative Analysis

CA16: Information Communication Technology

Intermediate Level

Paper No:
CA21: Company Law

CA22: Financial Management

CA23: Financial Reporting and Analysis

CA24: Auditing and Assurance

CA25: Management Accounting

CA26: Public Finance and Taxation

Advanced Level

Paper No:
CA31: Leadership and Management

CA32: Advanced Financial Reporting and Analysis

CA33: Advanced Financial Management

CA34S3: Advanced Management Accounting

Specialisation papers (One to be selected, double specialisation allowed)

CA34S1: Advanced Taxation

CA34S2: Advanced Auditing and Assurance

CA34S4: Advanced Public Financial Management

CA35P: Business Data Analytics (Practical Paper)

CA36WE: Workshop on Ethics

CA37WP: Workshop on Work Simulation (for those without one year relevant practical experience)

Note:

- The Business Data Analytics paper is administered primarily on a computer-based platform.
- Candidates are required to obtain one year practical experience, or alternatively attend workshops on work-based simulation organised by Kasneb and ICPAK.
- Candidates with one year practical experience to fill in the experience form

template found under students download on the Kasneb website

Certified Secretaries (CS) examination

The course is aimed at persons who wish to qualify and work or practise as corporate secretaries, policy formulators and consultants in governance, governance and compliance auditors and administrators at county and national levels and in the private sector.

Foundation Level

Paper No:

CS11: Management Principles and Practice

CS12: Communication Skills and Records Management

CS13: Introduction to Law and Governance

CS14: Principles of Accounting and Taxation

CS15: Human Resources Management

CS16: Information Communication Technology

Intermediate Level

Paper No:

CS21: Company Law

CS22: Public Sector Governance, Policy and Administration

CS23: Meetings: Compliance and Administration

CS24: Financial Markets and Specialised Institutions

CS25: Corporate Governance and Ethics

CS26: Research, Consultancy and Advisory

Advanced Level

Paper No:

CS31: Strategic Management

CS32: Finance for Decision Making

CS33: Governance and Compliance Audit

CS34: Boardroom Dynamics

CS35R1: Research Project; OR

CS35R2: Research Workshop

Certified Investment and Financial Analysts (CIFA) examination

The course is aimed at persons who wish to qualify and work or practise as investment, securities and financial analysts, portfolio managers, investment bankers, fund managers, consultants on national and global financial markets and related areas.

Foundation Level

Paper No:

CE11: Financial Accounting

CE12: Professional Ethics and Governance

CE13: Regulation of Financial Markets

CE14: Economics

CE15: Quantitative Analysis

CE16: Introduction to Finance and Investments

Intermediate Level

Paper No:

CE21: Portfolio Management

CE22: Financial Statements Analysis

CE23: Equity Investments Analysis

CE24: Corporate Finance

CE25: Public Finance and Taxation

Advanced Level

Paper No:

CE31: Leadership and Management

CE32: Fixed Income Investments Analysis

CE33: Alternative Investments Analysis

CE34: Advanced Portfolio Management

CE35: Derivatives Analysis

CE36P: Financial Modelling and Data Analytics (Practical Paper)

The Financial Modelling and Data Analytics paper is administered primarily on a computer-based platform.

Certified Credit Professionals (CCP) examination

The course is aimed at persons who wish to qualify and work or practise in various fields of credit management including credit analysis, debt management and recovery, corporate lending and related areas in both formal and informal sectors. **CCP is administered primarily on a computer-based platform.**

Intermediate Level

Paper No:

CQP 201: Management Principles, Leadership and Ethics

CQP 202: Quality Control, Assurance and Performance Management

CQP 203: Management Systems Audits

CQP 204: Innovation and Knowledge Management

CQP 205: Project Management

CQP 206: Research Methodology

Advanced Level

Paper No:

CQP 301: Strategy and Governance

CQP 302: Quality Infrastructure and Legal Framework

CQP 303: Enterprise Risk Management

CQP 304: Quality Improvement and Excellence Models

CQP 305: Research Project / Workshop Case Presentation

1.3 DIPLOMA EXAMINATIONS

The diploma courses are administered in three levels, with each level requiring an average of six months. A student must book for all papers in a level unless he or she has credits or is exempted.

Accounting Technicians Diploma (ATD) examination

The course equips candidates with skills and competencies to work as middle level accountants providing technical support in accounting, auditing and taxation in both public and private sectors.

All ATD Levels are fully tuition-based with requirements for students to sit for continuous assessment tests (CATs), which constitute 15% of the final score for assessment



DQM12: Entrepreneurship
 DQM13: Occupational Safety and Health Skills
 DQM14: Information and Communication Technology Skills
 DQM15: Employability Skills
Common Units of Competency
 DQM 21: Statistical Quality Control
 DQM22: Research Techniques
Attachment
 DQM31: Industrial Attachment (480 hours/3 months)
Core Units of Competency
 DQM41: Quality Management System
 DQM42: Organizational Knowledge
 DQM43: Organizational Risks and Opportunities
 DQM44: Customer Relationship Management
 DQM45: Quality Assurance
 DQM46: Quality Audit
 DQM47: Quality Improvement Projects

1.4 CERTIFICATE EXAMINATION

Certificate in Accounting and Management Skills (CAMS) examination

The course is aimed at equipping candidates with fundamental accounting and management skills to provide essential services to small and medium size enterprises (SMEs), non-governmental organisations (NGOs) and both public and private sector entities.

The course is administered in two levels, with each level requiring an average of six months, thus a total of one year. The course is fully tuition-based with requirements for students to sit for continuous assessment tests (CATs), which constitute 15% of the final score for assessment purposes.

A student must book for all the papers in a level. **CAMS is administered primarily on a computer-based platform.**

Level I

Paper No:
 CM1: Principles of Entrepreneurship and Management
 CM12: Introduction to Business Law and Ethics
 CM13: Fundamentals of ICT Skills
 CM14: Fundamentals of Business Mathematics

Level II

Paper No:
 CM21: Foundation of Accounting
 CM22: Elements of Taxation
 CM23: Principles of Marketing and Communication

2. ENTRY REQUIREMENTS

2.1 Post-Professional examinations

A person seeking to pursue the CFPE and CPFM examinations must have a minimum of:

- a. Kasneb professional qualification;
- b. Bachelor's degree from a recognised university; or
- c. Any other qualification considered equivalent to the above.

2.2 Professional examinations

A person seeking to be registered as a student for any of the professional examinations must show evidence of being a holder of one of the following minimum qualifications:

- a. Kenya Certificate of Secondary Education (KCSE) examination with an aggregate average of at least grade C+ (C plus).
- b. Kenya Advanced Certificate of Education (KACE) with at least TWO Principal passes provided that the applicant has credits in Mathematics and English at Kenya Certificate of Education (KCE) level or equivalent qualifications.
- c. Kasneb technician, diploma or professional examination certificate.
- d. A degree from a recognised university.
- e. International General Certificate of Secondary Education (IGCSE) examination grade C in 6 papers.
- f. Such other diplomas as may be approved by Kasneb.

2.3 Diploma examinations

A person seeking to be registered as a student for any of the diploma examinations must show evidence of being a holder of one of the following minimum qualifications:

- a. Kenya Certificate of Secondary Education (KCSE) examination with an aggregate average of at least grade C- (C minus) or equivalent qualifications.
- b. International General Certificate of Secondary Education (IGCSE) examination grade D.
- c. Certificate in Accounting and Management Skills.
- d. Any other Kasneb technician or diploma examination certificate.
- e. Such other certificate as may be approved by Kasneb.

2.4 Certification examination

A person seeking to be registered as a student for the certification examination must have a minimum of Kenya Certificate of Secondary Education (KCSE) certificate with an aggregate average of at least grade D (D plain) or equivalent qualifications.

3. EXAMINATION REGULATIONS

The examinations are conducted in the English language and are held thrice yearly in April, August and December. However, students are advised to provide for at least six months of continuous learning before sitting examinations.

3.1 REGISTRATION AND EXAMINATION BOOKING DATES

- a. All applications for registration and examination booking must be in the prescribed manner. Students are advised to log into the student management portal (<https://online.kasneb.or.ke>) for purposes of registration and examination booking from

the Kasneb website. The deadline will be specified for each sitting but may not be later than thirty days to the date of the next examinations.

- b. Syllabuses are provided to applicants free of charge upon registration as students through the student management portal (<https://online.kasneb.or.ke>).
- c. Examination dates and lists of examination centres are available on the Kasneb website: www.kasneb.or.ke.

3.2 EXEMPTIONS

Exemptions may, on application, be granted to registered students who are holders of certain degrees and diplomas recognised by Kasneb.

Exemptions will be granted on a paper by paper basis and will be granted to applicants who are deemed to have adequately covered the content of the paper(s) for which they have applied for exemption.

The detailed exemption schedules are available on the Kasneb website www.kasneb.or.ke.

Note:

An exempted candidate is not allowed to book and sit the exempted paper without prior authority from the Chief Executive Officer of Kasneb. Any candidate who flouts this rule will automatically forfeit all exemptions granted to him/her.

3.3 RETENTION OF CREDITS

Credits for papers passed by candidates under the new syllabus will be retained without limit.

3.4 PROGRESSION RULE

A candidate will not be allowed to enter a higher level of the examination before completing the lower level except as approved by the board for specific examinations.

3.5 REGISTRATION RENEWAL

- 3.5.1 A registered student must renew the studentship registration once every financial year. Newly registered students will be required to renew their registration on the first day of July following the examination sitting to which they are first eligible to enter.

3.5.2 A student who without good cause fails to renew the registration within three months of the renewal date will be deemed to have allowed the registration to lapse and may thus forfeit the right to write the examination until the renewal position is regularised. The registration number of a student who fails to renew the registration for three consecutive years will be deactivated, that is, removed from the register of students and will thus not be able to book for examinations until the registration number is reactivated.

3.5.3 A student whose registration number is deactivated for failure to renew the registration may apply for reactivation provided that if the application is accepted, the student shall:

- Pay the registration reactivation fee.
- Pay three years of registration renewal fees.

3.6 KENYA UNIVERSITIES AND COLLEGES CENTRAL PLACEMENT SERVICE (KUCCPS)

Students can apply for Kasneb courses through KUCCPS to join various Kasneb accredited training institutions for training.

3.7 Kasneb E-LIBRARY

Kasneb students, trainers and other stakeholders can access online learning materials available in various databases that can be accessed through the Kasneb website or <https://library.kasneb.or.ke>.

On E-payments, students and graduates will pay **Ksh. 1,000 or 20 USD annually** and trainers of Kasneb accredited training institutions will have free access.

3.8 BREACH OF EXAMINATION RULES AND REGULATIONS

Candidates are advised that action will be taken for any breach of examination rules and regulations as per the *the Gazette of Accountants (Examinations) Rules, 2022*. These rules are available on the Kasneb website.

3.9 CERTIFICATE COLLECTION

Upon a notification that certificates are ready for collection, a student can pick their certificate at our office at Kasneb Towers or make a request via certificates@kasneb.or.ke for the certificate to be mailed to them via postal address. Students are given a four-month period to collect their certificates thereafter, a storage fee of Kshs. 100 is charged per month.

3.10 EXAMINATION ACCOUNT CANCELLATION

A candidate wishing to register for a new course is required to pay the accrued renewal fee for the current course before their account is deactivated then proceed to register for the new course by paying the requisite registration fee.

SINCE THE PAPERS IN THE CPFM EXAMINATION ARE HIGHLY SPECIALISED, NO EXEMPTION WILL BE GRANTED

METHODS OF PAYMENT OF FEES

- Payment through student portal:** Students are advised to use student portal link <https://online.kasneb.or.ke>. A detailed guide regarding this mode of payment is available within the student portal.

- Payment by students based outside Kenya:** Foreign based students should pay through KCB Dollar Account No. 1123096465.

Deferment fee is 15% of the total booking fees. Persons with disability are entitled to a 25% discount on registration fee but must attach a copy of the NCPWD card.

1. REGISTRATION FEES		Registration Fee		Annual registration renewal fee		Registration reactivation fee	
		Ksh.	US\$	Ksh.	US\$	Ksh.	US\$
1.1 Certificate Examinations - CAMS		3,500	60	1,200	20	2,000	35
1.2 Diploma Examinations - ATD/DDMA/DCNSA/DQM		6,000	100	1,600	30	3,000	50
1.3 Professional Examinations - CPA/CS/CIFA/CCP/CISSE/CQP		7,500	125	2,000	35	4,000	65
1.4 Post Professional - CFPE/CPFM		10,000	170	2,500	43	5,000	85
1.5 Holders of Foreign Accountancy/Secretaries/Investment and Financial Analysts Qualifications (FAQ/FSQ/FIFAQ)		40,000	665	20,000	335	15,000	250

2. EXAMINATION BOOKING FEES		Ksh.	US\$
2.1 CERTIFICATE IN ACCOUNTING AND MANAGEMENT SKILLS (CAMS)			
Level I - per paper		800	14
Level II - per paper		1,000	18

2.2 DIPLOMA EXAMINATIONS		2.2.2 DDMA, DCNSA		
2.2.1 ATD		Level I - per paper	1,200 20	
Level I - per paper	1,000	18	Level II - per paper	2,400 45
Level II - per paper	1,200	20	Level III - per paper	3,200 60

2.2.3 DIPLOMA IN QUALITY MANAGEMENT (DQM)		2.2.2.2 DDMA, DCNSA	
Basic Units		1,000	18
Common Units		2,400	45
Core Units		3,200	60
Industry-based learning/Industrial Attachment		10,000	170

2.3 PROFESSIONAL EXAMINATIONS		2.3.6 Certified Quality Professional (CQP)		
2.3.1 Certified Public Accountants (CPA)		Foundation Level - per paper	1,400 27	
Foundation Level - per paper	1,400	27	Intermediate Level - per paper	2,400 45
Intermediate Level - per paper	2,400	45	Advanced Level - per paper	3,600 67
Advanced Level - per paper	3,600	67	Research Project/Workshop	10,000 167

2.3.7 Holders of Foreign Accountancy/Secretaries/Investment and Financial Analysts Qualifications (FAQ/FSQ/FIFAQ)		2.4 POST-PROFESSIONAL EXAMINATION	
Practical paper Business Data Analytics	7,500	125	2.4.1 Certified Forensic Fraud Examiner (CFPE)
Work-based simulation	10,000	167	2.4.2 Certified Public Finance Manager (CPFM)
Workshop in Ethics	2,500	40	2.4.3 Certified Investment and Financial Analysts (CIFA)
Practical Experience Assessment for CPA Finalists	3,000	54	2.4.4 Research Project/Workshop

2.3.3 CERTIFIED INVESTMENT AND FINANCIAL ANALYSTS (CIFA)	
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