



CPA Fee Schedule (FACE TO FACE/ ONLINE)

CPA Tuition & Revision for December 2026 Examination Diet

LEVEL I Test of Competence	Evening	Weekend
1 Financial Accounting	250,000	250,000
2 Economics & Entrepreneurship	-	250,000
3 Quantitative Techniques	250,000	250,000
4 Management. & Info. Systems	-	250,000
5 Business Law & Company Law	-	250,000
6 Cost & Management Accounting	-	250,000
LEVEL II Test of Technical Skills		
7 Financial Reporting	300,000	
8 Financial Management	300,000	-
9 Auditing, Ethics & Assurance	-	300,000
10 Management Decision and Control	-	300,000
11 Taxation	-	300,000
LEVEL III Test of Professional Skills		
12 Advanced Financial Reporting	300,000	
13 Public Financial Management	-	300,000
14 Strategy, Governance & Leadership	-	300,000
15 Advanced Financial Management	-	300,000
16 Audit Practice & Assurance	-	300,000
17 Advanced Taxation	-	300,000
LEVEL IV Test of Professional Expertise		
18 Integration of Knowledge	-	300,000

**** Full Tuition includes access to all tuition and revision classes, ICPAU Study Packs (where available) and any additional tutorials that may be required to ensure complete syllabus coverage.**

There is no extra charge for the course material which may be in the form of a standard text, especially prepared class notes.

MAT ABACUS will not store your course material beyond 01st June, 2026 and if you fail to collect any material by this date you will lose eligibility to it – please collect your entitlement promptly.

NOTE: When you enroll on the website to study CPA(U) courses at MAT ABACUS, you explicitly agree to the terms of this fee schedule. Please make sure you have read and understood the contents thoroughly before enrolling.

***WEEKDAY/EVENING CLASSES:** MAT ABACUS offers weekday/evening program for our popular Paper 1,3, and 8 classes. Please ask at MAT ABACUS reception for details and terms and conditions.

ENROLLMENT –TUITION COURSES: For a student to be enrolled for tuition courses, enrollment from the website must be completed and accompanied with your ICPAU registration number, along with full fees or a **minimum deposit of Shs150,000/= per course (PAPER)**. Students *will not be enrolled unless these minimum fees are paid* and will not receive any course material until full fees are paid. **Any student who has not paid the minimum deposits for all enrollments by the third class of the course for any paper, will not be allowed to enter class for any paper.**

NOTE: 1 PAYMENT OF FEES: Once enrolled, **students are obliged to pay the balance of any outstanding fees not later than 1st September, 2026**. Any student with **any fees outstanding (in all papers) after this date** will be refused entry to any class / LMS and use of other MAT ABACUS facilities, and will need to make a special arrangement with the administration to continue studying.

OUTSTANDING BALANCES: No new enrollment into a course will be accepted if there are any outstanding balances from previously enrolled courses. NB. There are no discounts for students with outstanding fees.

Sponsored students: Sponsored students will not be enrolled without either the minimum deposit or an accepted letter of sponsorship. Students who pay for themselves and are subsequently sponsored will obtain a full refund of their own payment.

MAT ABACUS DISCOUNT TERMS AND CONDITIONS OF ENROLLMENT

DISCOUNT APPLICATIONS NB: to be eligible for a repeat paper discount you must have attended over 80% of the classes you were enrolled for and also have submitted a script for every practice test set for your class.

REPEAT PAPER DISCOUNTS MAT ABACUS provides a very high standard of tuition, and MAT ABACUS students have exceptionally high pass rates. Nevertheless, MAT ABACUS cannot guarantee that all students will pass all papers. To underwrite the quality of the tuition provided, MAT ABACUS offers a discount scheme for students who studied with MAT ABACUS, and need to re-sit. For approved applications, students will enjoy a discount of **Shs50,000/= per course for tuition fees**.

This repeat paper discount is **ONLY** availed for the same course(s) you registered and **paid for at the previous semester**. If you only enrolled for revision, the discount is not applicable. **NB Students who are allowed a repeat paper discount**, will only be issued with new study texts if the version has changed since the previous sitting.

RANGE OF COURSES: MAT ABACUS reserves the right to vary or cancel any of the course(s) described in this schedule, or alter the composition of the relevant lecturing team as well as the venue for lectures should the circumstances so require.

EXAMINATION FEES. Your tuition and revision fees are for classes only. Your full examination fees must be submitted to ICPAU by the deadline(s) set by the ICPAU. We strongly encourage early registration and payments to ICPAU.

Every student is responsible for their own examination registration and payment. MAT ABACUS has no authority over examination registrations and deadlines, and cannot accept any responsibility if a student fails to register with, or pay to ICPAU in time. In the event of any doubt whatsoever over examination matters, you must contact ICPAU directly at:

**42 Bukoto Street, Kololo, P.O. Box 12464 Kampala.
Tel 041 4540125/6 or 031 2262333**

ADMITTANCE TO CLASS: Students will be required to show their enrollment statements, MATABACUS E-ID /receipts and as proof of identity to enter class or use other college facilities. Students who do not have MATABACUS student identity card should make an appointment with the administration to arrange and process one.

Without MAT ABACUS E- ID you may be refused admittance to class or use of MAT ABACUS facilities. An enrollment for an ICPAU course for this diet, entitles the student to access to facilities from the date of enrollment up to and including 15th December, 2026 ONLY.

RECEIPT AND VERIFICATION: Students must ensure that receipts are received for any payments made and must carry their receipts whenever they are at the MAT ABACUS, as they may be asked to produce them to obtain admittance to the classes.

No refunds or transfers will be allowed once a course has commenced or course material has been issued. *[Special terms apply for transferring between weekday/evening and weekend program – ask for details]*

All applications for **deferments** must be notified in writing within *two weeks of commencement* for tuition courses and *four working days before* a revision course commences. Retrospective applications (i.e., after these times) will strictly be rejected. NB. A course may only be deferred once, and then only to the next semester **for the same**.

There are **no discounts, transfers, refunds or deferrals** for late enrollments or for non-attendance of classes.