

An autonomous body under Ministry of Commerce established under the Bangladesh Chartered Accountants Order, 1973
(President's Order No. 2 of 1973).

1/1/ICAB-2022(2)

13 June 2022

CIRCULAR: REVISED ENTRY CRITERIA

In supersession of all previous circulars/instructions issued in this regard, to make equal requirements for both the National Curriculum and English medium students to study Chartered Accountancy education in Bangladesh, the Council-ICAB in its 715th Meeting (6th Meeting for the year 2022) held on 06 June 2022 has decided to revise criteria for entry into CA Articleship:

1. Under Graduates:

a) SSC & HSC/Equivalent Examinations:

Aggregated Minimum GPA 8 in both SSC and HSC or Equivalent Examinations.

Period of Articleship: Four (4) years

b) "O" and "A" Levels:

Minimum 36 points in 'O' Level in minimum 5 subjects and maximum 7 subjects
AND

Minimum 12 points in 'A' Level in maximum 3 subjects

Points to be considered as per the Grade mentioned below:

Grade	Points
A & above	10
B	8
C	6
D	5
E	4

Period of Articleship: Four (4) years

Provided that Candidates securing minimum A in 3 subjects in 'A' Level with the necessary requirement in 'O' Level will have a period of Articleship of three years and six months.

c) O Level and HSC:

Minimum 36 points in 'O' Level in minimum 5 subjects and maximum 7 subjects and Minimum GPA-4 in HSC.

Period of Articleship: Four (4) years

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d) SSC and A Level:

Minimum GPA-4 in SSC and minimum 12 points in 'A' Level in maximum 3 subjects.

Period of Articleship: Four (4) years

2. Graduates and Post Graduates:

Graduates or Post-graduates in any discipline having minimum 07 points and securing at least 2 points at each level (upto graduation) from any Recognized Board/Public University/National University/Private University/Institute (as approved by University Grants Commission of Bangladesh)

POINTS will be determined as Under		
Level	Grade/Division	Points
"O Level"	Grade Points 24 or above(minimum 5 subjects and maximum 7 subjects) as per Point scale mentioned in (b) above	3
	Grade Points 20 to less than 24 (minimum 5 subjects) as per Point scale mentioned in (b) above	2
"A Level"	Grade Points 10 or above(minimum 2 subjects and maximum 3 subjects) as per Point scale mentioned in (b) above	3
	Grade Points 8 (minimum 2 subjects) as per Point scale mentioned in (b) above	2
SSC	GPA 3 or above/First Division	3
	GPA 2 to less than 3/ Second Division	2
HSC	GPA 3 or above/First Division	3
	GPA 2 to less than 3/ Second Division	2
Graduation	CGPA 3 or above (out of 4) & CGPA 4 or above (out of 5)/First Class	3
	CGPA 2.25 to less than 3 (out of 4) & CGPA 3 to less than 4 (out of 5)/Second Class	2
Post-Graduation	CGPA 3 or above (out of 4) & CGPA 4 or above (out of 5)/First Class	3
	CGPA 2.25 to less than 3 (out of 4) & CGPA 3 to less than 4 (out of 5)/Second Class	2

Period of Articleship: Three (3) years

- In case of any candidate has passed both the examinations, either 'O' Level or SSC examination result (whichever earns more points) will be considered.
- In case of any candidate has passed both the examinations, either 'A' Level or HSC examination result (whichever earns more points) will be considered.

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3. ACMA/FCMA and ACCA/FCCA

ACMA or FCMA of ICMAB and ACCA or FCCA (with no consideration of Division/ Class/CGPA in any Level of academic qualification/examination) are exempted from the following papers:

Certificate Level:

Principles of Taxation
Business Law
Information Technology

Professional Level:

IT Governance

Period of Articleship: 02 (Two) years.

The Circular will come into effect from 06 June 2022.

By the Order of the Council

B. Shubhashish Bose
13/06/2022

Shubhashish Bose
Chief Executive Officer (CEO)-ICAB

To: All Members of ICAB