

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Treasury and Economic Planning and is established under section 14 of the Accountants Act, No. 15 of 2008 which repealed and replaced the Accountants Act, Cap 531 of 1977.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
CFFE33: Integrated Case Study



CFF34W: 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:
CA1: 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:
CF11: Financial Accounting
CF12: Professional Ethics and Governance
CF13: Regulation of Financial Markets
CF14: Economics
CF15: Quantitative Analysis
CF16: Introduction to Finance and Investments

Intermediate Level

Paper No:
CF21: Portfolio Management
CF22: Financial Statements Analysis
CF23: Equity Investments Analysis
CF24: Corporate Finance
CF25: Public Finance and Taxation

Advanced Level

Paper No:
CF31: Leadership and Management
CF32: Fixed Income Investments Analysis
CF33: Alternative Investments Analysis
CF34: Advanced Portfolio Management
CF35: Derivatives Analysis
CF36P: 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.**

Foundation Level

Paper No:
CP11: Credit Management
CP12: Communication and Customer Relations
CP13: Introduction to Law and Governance
CP14: Credit Risk Management
CP15: Principles of Accounting
CP16: Business Environment

Intermediate Level

Paper No:
CP21: Financial Statements Analysis for Credit Managers
CP22: Corporate Credit Analysis
CP23: Collections Management
CP24: Credit Governance and Compliance

Advanced Level

Paper No:
CP31: Leadership and Management
CP32: Advanced Credit Risk Management
CP33: Advanced Collections Management
CP34: Debt Recovery Management

Certified Information Systems Solutions Expert (CISSE) examination

The course is aimed at persons who wish to qualify and work or practise as data



management and analysis experts, network specialists, programmers and related ICT professionals. **CISSE is administered primarily on a computer-based platform.**

Foundation Level

Paper No:
CE11: Computing Systems
CE12: Information Systems Support and Integration
CE13: Communication Skills and Ethics in Information Systems
CE14: Computer Information Systems Applications
CE15: Entrepreneurship and Innovation

Intermediate Level

Paper No:
CE21: Information Systems Strategy, Governance and Ethics
CE22: Data Management Information Systems
CE23: Research and Project Management
CE24: Networking and Data Communication
CE25: Programming and Systems Analysis and Design

Advanced Level

Elective Areas:
(a) Elective I: Big Data Management and Analytics
CE31S1: Big Data Management
CE31S2: Big Data Analytics
(b) Elective II: Networking and Information Systems Security
CE32S1: Networking and Telecommunications
CE32S2: Information Systems Security
CE33P: ICT Project

Certified Quality Professional (CQP) examination

The course is aimed at persons who wish to qualify and work or practise in various fields of quality management as quality controllers, quality assurance coordinators, quality assurance managers, quality assurance directors, quality assurance advisors, quality consultants among others. **CQP is administered primarily on a computer-based platform.**

Foundation Level

Paper No:
CQP 101: Quality Management Systems
CQP 102: Communication and Customer Relations
CQP 103: Documentation and Records Management for Quality
CQP 104: Introduction to Standardization
CQP 105: Quality Planning, Risks and Opportunities Management
CQP 106: Quantitative Skills and Data Analytics

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 purposes. **ATD is administered primarily on a computer-based platform.**

Level I

Paper No:



AD11: Introduction to Financial Accounting

AD12: Introduction to Law and Ethics

AD13: Entrepreneurship and Communication

AD14: Information Communication Technology

Level II

Paper No:

AD21: Financial Accounting

AD22: Principles of Management

AD23: Business Mathematics and Statistics

AD24: Principles of Taxation

Level III

Paper No:

AD31: Principles of Economics

AD32: Fundamentals of Management Accounting

AD33: Fundamentals of Finance

AD34: Principles of Auditing

Diploma in Data Management and Analytics (DDMA) examination

The course imparts knowledge, skills, values and attitudes to undertake non-complex design of databases, mine and analyse data for decision making. **DDMA is administered primarily on a computer-based platform.**

Level I

Paper No:

DD11: Introduction to Computing Systems

DD12: Communication Skills and Ethics

DD13: Information System Support and Integration

DD14: Computer Information Systems Applications

Level II

Paper No:

DD21: Database

DD22: Warehousing and Data Mining

DD23: Mathematical Concepts in Data Science

DD24: Quantitative Modelling Skills

Level III

Paper No:

DD31: Python Data Visualisation

DD32: Data Management and Analytics

DD33: Cloud Data

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:

CM11: 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 CFFE and CPFM examinations must have a minimum of:

- a. Kasneb professional qualification;
- b. Bachelors 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 certificate 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 (KUCPPS)

Students can apply for Kasneb courses through KUCPPS 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 *Gazetted 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 - CFFE/CPFM	10,000	170	2,500	43	5,000	85
1.5 Holders of Foreign Accountancy/Secretaries/Investment and Financial Analysts Qualifications (FAO/FSQ/FIAQ)						
	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		
2.2.1 ATD	2.2.2 DDMA, DCNSA	
Level I - per paper	1,000	18
Level II - per paper	1,200	20
Level III - per paper	1,300	22
2.2.3 DIPLOMA IN QUALITY MANAGEMENT (DQM)		
Basic Units	1,000	18
Common Units	2,400	45
Core Units	3,200	60
Industry-based learning/Industrial Attachment	10,000	170
2.3.6 Certified Quality Professional (CQP)		
Foundation Level - per paper	1,400	27
Intermediate Level - per paper	2,400	45
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 (FAO/FSQ/FIAQ)		
Per paper	20,000	335
2.4 POST-PROFESSIONAL EXAMINATION		
2.4.1 Certified Forensic Fraud Examiner (CFFE)		
Module I - per paper	5,000	83
Module II - per paper	6,000	100
Module III - per paper	7,000	117
Workshop	7,500	125
2.4.2 Certified Public Finance Manager (CPFM)		
Module I - per paper	6,000	100
Module II - per paper	7,000	117
2.4.3 Certified Investment and Financial Analysts (CIFA)		
Foundation Level - per paper	1,400	27
Intermediate Level - per paper	2,400	45
Advanced Level - per paper	3,600	67
Research project/Workshop	10,000	167
2.4.4 Certified Credit Professionals (CCP)		
Foundation Level - per paper	1,400	27
Intermediate Level - per paper	2,400	45
Advanced Level - per paper	3,600	67
Research Methods Workshop	10,000	167
Ethics Workshop	2,500	40
Practical Experience Administration Fee	3,000	54
2.4.5 Certified Information Systems Solutions Expert (CISSE)		
Foundation Level - per paper	1,400	27
Intermediate Level - per paper	2,400	45
Advanced: Electives 2 papers each per elective area (per paper)	3,600	67
Project	10,000	167
3. EXEMPTION FEES		
3.1 DIPLOMA EXAMINATIONS (ATD/DDMA/DCNSA/DQM)		
Level I - per paper	1,500	25
3.2 PROFESSIONAL EXAMINATIONS (CPA/CS/CIFA/CCP/CISSE/CQP)		
Foundation Level - per paper	2,500	40
Intermediate Level - per paper	3,500	60
Advanced Level - per paper	4,500	75
Research Methods Workshop	10,000	167
Ethics Workshop	2,500	40
Practical Experience Administration Fee	3,000	54
3.3 POST-PROFESSIONAL EXAMINATION (CFFE/CPFM)		
Module I - per paper	2,500	40