

## FAQs

### 1. Are there any exemptions offered for Membership Pathway exam?

No. All Fellow Members of ACCA must qualify the Membership Pathway Examination. .

### 2. What are the key dates to apply for the program?

Exam Attempt	Exam Form Submission Period	Simulation Session Date	Exam Date
March 2021	1 <sup>st</sup> Mar to 15 <sup>th</sup> Mar	20 <sup>th</sup> Mar	30 <sup>th</sup> Mar
June 2021	1 <sup>st</sup> Jun to 15 <sup>th</sup> Jun	19 <sup>th</sup> Jun	29 <sup>th</sup> Jun
September 2021	1 <sup>st</sup> Sep to 15 <sup>th</sup> Sep	18 <sup>th</sup> Sep	28 <sup>th</sup> Sep
December 2021	1 <sup>st</sup> Dec to 15 <sup>th</sup> Dec	18 <sup>th</sup> Dec	28 <sup>th</sup> Dec

Exam Form Submission may only be done once a candidate is registered as a student with ICMA Pakistan. It is highly recommended for candidate to start the registration process at least 3 weeks before exam form submission date.

### 3. How do I study for the pathway exam?

Once accepted onto the pathway program, ICMA Pakistan will provide guidance to support you in your study towards pathway exam.

ICMA Pakistan strongly recommends that you receive tuition but this is not mandatory. For each exam diet, ICMA Pakistan will be offering crash course.

List of study resources will be available once you are confirmed as a student.

### 4. What is tested in the pathway exam?

The Membership Pathway Exam is a three-hour written examination. The examination uses case study and objective type questions to test skills of the pathway participants in hypothetical business scenarios. Topics at glance include:

## **STRATEGIC MANAGEMENT ACCOUNTING**

- 1 Cost Management Techniques
- 2 Externally Oriented Cost Management Techniques
- 3 Short-term decisions
- 4 Multi-product breakeven analysis
- 5 Pricing decisions and pricing strategies

## **STRATEGIC FINANCIAL MANAGEMENT**

- 6 The cost of capital
- 7 Investment appraisal techniques

## **STRATEGIC MANAGEMENT**

- 8 Strategic decision making
- 9 Change Management

Detailed Learning outcomes and syllabus guide is accessible at the link  
([https://www.icmap.com.pk/downloads/mpp\\_acca/ACCA\\_MPP\\_Syllabus.pdf](https://www.icmap.com.pk/downloads/mpp_acca/ACCA_MPP_Syllabus.pdf))

### **5. What happens if I fail the pathway exam?**

If you do not pass the pathway exam on your first attempt, you can resit the exam at the next available exam diet. The pathway exam take place every quarter.

### **6. Do I become a fellow or associate member of ACCA?**

On successful completion of the pathway program, ACCA Fellow members will be admitted to ICMA Pakistan membership as associate members (ACMA). Those wishing to gain fellow status (FCMA) can do so through the normal process.

**7. What happens after I finish the pathway program?**

On successful completion of the pathway program and payment of the member admission participants will be awarded membership of ICMA Pakistan.

Thereafter, members must comply with ICMA Pakistan's ongoing CPD requirements and pay the annual member subscription fees, and will be able to access the many benefits and opportunities available to ICMA Pakistan members. .

**8. I am an existing ICMA Pakistan student?**

If you had previously claimed exemptions and are a registered student under old exemption route and now also qualify for this program as per the requirements mentioned above, you are welcome to apply for this program, however no credit will be provided for fees paid under previous scheme.

**9. Am I allowed to do practice after passing this pathway program?**

The rights to practice doesn't accrue only by virtue of membership alone and a member must satisfy additional requirements. It is mandatory for Members to complete Legal module alongside the other requirements to become a practicing Member of ICMA Pakistan.

**10. Can an associate member apply for this program?**

No, this program is only valid for fellow members of both professional accounting bodies.

**11. Will I be able to practice Audit after gaining membership of ACCA?**

Yes, a member will be able to apply for audit practice after successful completion of pathway program and gaining membership of ACCA. Please note that the right to practice audit doesn't accrue only by virtue of membership alone and additional requirements will have to be fulfilled in order to acquire practicing license.

For details visit – <https://www.accaglobal.com/uk/en/member/sectors/smp/practising-certificates-and-licences/do-i-need-a-practising-certificate-.html>

**12. I do not reside in Pakistan, how can I avail this opportunity?**

All ACCA members who are located outside of Pakistan can avail the opportunity. The exam delivery will be online through remote invigilation option.

**13. What experience is required to complete pathway program?**

All members of ACCA will be required to submit the details of their 36 month practical experience. This can be recent experience as well. The detail of this will be provided while applying for membership after successful completion of all the elements of pathway program.

**14. How frequently pathway exam will be available to applicants?**

All eligible ACCA Members will be able to sit for pathway exam four times a year

**15. What is Legal module and assessment and is it necessary to gain ICMA Pakistan membership.**

The Legal Module is only mandatory for ACCA Members who wish to apply for practicing certificate of ICMA Pakistan.

The legal module is an exam which will test the knowledge of business and taxation laws in Pakistan. Details can be requested via email/

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**16. Is a member expected to pay annual subscription of both accounting bodies?**

Members are required to maintain their originating designation, which includes payment of annual dues to both organizations. If for any reason, a member ceases to hold his or her originating designation, the member concerned shall automatically cease to be eligible for membership of the other professional accounting body.

**17. Can I apply for membership of another professional accounting body based on membership acquired through this pathway program?**

The entry criterion for a direct route to membership should be checked with the relevant professional accounting body however as a general rule, membership acquired through direct entry doesn't make an individual eligible to apply for another membership.

**18. What are the pass marks for Pathway exam?**

For all candidates the pass marks in Pathway exam are 50%.

**19. I am currently an inactive member; how can I avail this program?**

In case you are not an active member then you are required to reinstate your membership to be eligible to apply for this program.

**20. Will I be awarded a final stage examination certificate after successful completion of this program?**

No, this is a direct membership route and you will only be provided with membership certificate once you complete the whole program successfully.

**21. Is old exemption route available other than this program for fellow members?**

Yes, the exemption route is available.

**22. I have another question – where can I get more information?**

– For any additional information please contact email. [javaria.malik@icmap.com.pk](mailto:javaria.malik@icmap.com.pk)