



# NEW CERTIFICATION PROGRAMME FOR THE UFPAA MEMBERS (CPA-Ukraine)

**S.Ya. Zubilevich,  
Head of the Professional  
Education Committee, UFPAA**

# CERTIFICATES CURRENTLY HELD BY THE UFPAA MEMBERS

1

**Practicing accountant**  
**2,700 persons**

2

**Professional**  
**112 persons**



# COMPETENCE FIELDS

	Financial accounting and reporting	Managerial accounting and finance	Taxes	Law	Assurance and ethics	Management
3	Corporate and integrated financial statements	Financial management	Tax planning	Corporate governance and supervision		Corporate strategies
	Business financial statements	Managerial accounting in business	Business taxes	Law	Audit and assurance	Adding business value
<b>Professional accountant's ethics</b>						
1	Accounting and financial statements	Accounting data for management	Ukraine's tax system	Fundamentals of economic law	Fundamentals of auditing	Management

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# COMPETENCE FIELDS

Skills		Practical experience and development
Communication and human resources	IT and systems	
Corporate culture and communication	Corporate IT and systems	Practical corporate experience (at least 3 years)
Business communication and skills	Business IT and systems	Practical experience of work in an entity and in ordinary teams (at least 3 years)
<b>Professional accountant's ethics</b>		
HR management	User-level IT and systems	Practical experience of work in an office (1 year)

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## COGNITIVE SKILL LEVELS

- A: Knowledge – ability to identify, define, list; and  
Understanding – ability to classify, explain, identify differences
- B: Application – ability to demonstrate, forecast, solve,  
amend, determine correlations
- C: Analysis – ability to demonstrate differences, assess,  
collate and classify
- D: Synthesis – ability to aggregate, formulate, correct; and  
Assessment – ability to perform critical analysis, substantiate  
and argue, draw conclusions

Assessments take the form of written exams (except for IT and the professional accountant's ethics)

Exam duration: 3 clock hours (of 60 minutes)

### EXAMINATION STRUCTURE

Multiple choice tests	<b>30%</b>
Problems (situational)	<b><u>70%</u></b>
	<b><u>100%</u></b>

<b>Maximum points: 100</b>	Level I	<b>60%</b>
<b>'PASS' POINTS:</b>	Level II	<b>60%</b>
	Level III	<b>60%</b>

### COMPLEXITY OF EXAM TASKS BY CERTIFICATION LEVEL

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>Level I</b>	<b>60%</b>	<b>35%</b>	<b>5%</b>	<b>-</b>
<b>Level II</b>	<b>5%</b>	<b>20%</b>	<b>60%</b>	<b>15%</b>
<b>Level III</b>	<b>5%</b>	<b>15%</b>	<b>60%</b>	<b>20%</b>



## THE ORGANISATION'S DOCUMENTS

- Regulation on the certification of the UFPAA members (including conditions for mutual recognition and exemption)
- Documentation package on exam development, registration, holding and assessment as well as recognition of exam results
- Regulation on practical training
- Regulation on the accreditation of education institutions and training centres offering courses of training for the UFPAA certification exam
- Regulation on continuous professional development of the UFPAA members





**THANK YOU FOR YOUR  
ATTENTION!**

