



**ETHIOPIAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS**

**ACCREDITATION FRAMEWORK FOR TUITION
PROVIDERS**

JANUARY 2025

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1.0 BACKGROUND INFORMATION

1.1 Introduction

The Ethiopian Institute of Certified Public Accountants (ETiCPA) was established by Proclamation No. 1372/2025, issued on 16 April 2025, and is regulated by the Accounting and Auditing Board of Ethiopia (AABE), which spearheaded its establishment.

On 11th of December 2025 ETiCPA was launched with its first qualification known as Accounting Technician Qualification (ATQ).

In support of public financial management reforms and to enhance accountability and transparency, the World Bank, with funding from the Austrian Government, initiated the Foundational Accounting and Financial Management Skills Enhancement (FASE) Programme. Under this programme, the Accounting Technician Qualification for Africa (ATQA) was developed and piloted as a public good, intended for adoption by African countries to build a skilled workforce of accounting technicians for both the public and private sectors.

The Government of Ethiopia requested to participate in the FASE Programme, leading to the adoption and rollout of the Accounting Technician Qualification for Ethiopia (ATQE), which is derived from ATQA. Ethiopia is among the countries piloting the qualification, which has also been adopted by the Pan African Federation of Accountants (PAFA), a regional body bringing together professional accountancy organisations (PAOs) across Africa.

An employer-oriented qualification designed to address Ethiopia's critical middle-level financial skills gap and to build a pipeline of ethical, work-ready finance professionals for both the public and private sectors.

The objective of ATQE is to increase the number of qualified accounting technicians to serve the public and private sectors in Ethiopia. With the rollout of ATQE, there is a need to accredit training institutions (tuition providers) to deliver tuition to students enrolled in the qualification.

1.2 Tuition providers

The ETiCPA is not involved in tuition provision. This function is delegated to both public and private institutions through an accreditation process.

ETiCPA has found it necessary to recognise tuition providers specifically for its accountancy qualification(s) as one of the ways to increase collaboration with accountancy educational players as well as enhancing the quality of training.

2.0 ACCREDITATION OF TUITION PROVIDERS

2.1 The Purpose of Accreditation

The purpose of accreditation is to ensure that tuition providers meet the prescribed requirements of ETiCPA for them to provide tuition at the different levels of the ETiCPA courses.

Accreditation is a process broadly aimed at recognising tuition providers for the quality and integrity of their training programmes, which entitles them to the confidence of stakeholders including students, parents/guardians, ETiCPA and the public at large. The process provides an assessment of a tuition provider's effectiveness in complying with the accreditation requirements set by ETiCPA and its continuing efforts to enhance the quality of student learning programmes and services.

The accreditation process will be guided by the tenets of fairness, integrity, confidentiality and professional judgement. The successful implementation of the accreditation exercise is also premised on a culture of trust between ETiCPA and the tuition provider being accredited.

The product of accreditation will be a formal and public acknowledgement by ETiCPA, of a tuition provider's continuing capacity to provide effective learning programmes and services based on set standards.

A tuition provider offering or intending to offer ETiCPA courses, may apply to ETiCPA for accreditation using the prescribed forms.

2.2 Benefits of Recognising Tuition Providers in Accountancy

The accreditation of tuition providers by ETiCPA is intended to:

- (a) Promote excellence in accountancy training by tuition providers and enable ETiCPA to produce competent professional accountants and accounting technicians to service the Ethiopian and global economies.
- (b) Ensure that the overall quality of education and training for ETiCPA courses is maintained at a consistently high level. Tuition providers will always strive to meet the prescribed conditions for tuition provision in the accreditation framework, thereby improving the quality of training.
- (c) Assure the students and other stakeholders that the tuition providers possess adequate and appropriate human, financial and physical resources and such other facilities necessary to conduct the courses efficiently and effectively.
- (d) Encourage institutional improvement in the quality of training through continuous self-study and evaluation. Students will be assured of continuous improvement in quality of training as a result of interaction between ETiCPA and tuition providers.
- (e) Ensure that the country has competent manpower in accountancy.

Tuition providers that meet the minimum standards will be approved as accredited tuition providers for the ETiCPA courses.

2.3 Institutional Commitment and Responsibilities in the Accreditation Process

The effectiveness of the accreditation process will depend on the acceptance by tuition providers of certain responsibilities, including involvement in and commitment to the accreditation process.

Tuition providers are expected to uphold the principle of integrity when providing information to ETiCPA, disclosing their accreditation status to the public and other parties and generally in all matters relating to their operations and decisions.

Accredited tuition providers, or those in the process of being evaluated for accreditation, are expected to notify ETiCPA of any changes that may affect their accreditation status. Where a tuition provider modifies or expands its scope in relation to ETiCPA courses and other programmes offered, changes the nature of its affiliation or its ownership, or merges with another institution, a substantive reassessment may be required.

Tuition providers are expected to dedicate themselves to continuously enhance the quality of their teaching, physical facilities and other services available to their students. This calls for institutional commitment to the concept of quality enhancement through continuous assessment and improvement.

Tuition providers shall ensure that their training programmes are complemented by support structures and resources that allow for the holistic growth and development of their students.

Tuition providers are expected to extend full co-operation to officers of ETiCPA or their authorised agents during inspection visits.

2.4 Core Requirements for Accreditation

The core requirements are broad quality statements that express ETiCPA's basic expectation of tuition providers seeking accreditation.

In order to be accredited, a tuition provider shall provide documented evidence to the effect that the institution:

- (a) Is properly registered under the applicable laws.
- (b) Has an effective and balanced governance structure designed to promote institutional integrity, autonomy and flexibility of operations.
- (c) Has an adequate number of qualified and competent teaching and administrative staff to facilitate delivery of uninterrupted learning programmes to students.
- (d) Has adequate and appropriate lecture halls/classrooms.
- (e) Has a library which is suitably and adequately stocked.
- (f) Has adequate and appropriate technological resources.
- (g) Has other physical and sanitation facilities which are adequate and of appropriate quality.
- (h) Has a sound financial base and demonstrated financial stability to support its programmes and services.

- (i) Has developed policies and procedures for the selection, appraisal and development of the teaching and administrative staff and for assessment of students' performance and progress.
- (j) Has an internal quality assurance system aimed at ensuring continuous evaluation and improvement of institutional policies, processes and procedures.

3.0 CRITERIA FOR ACCREDITATION

3.1 Overview of Criteria

These criteria establish the basis for evaluating the overall institutional effectiveness in the delivery of training and support services to students. The criteria enable ETiCPA to evaluate a wide spectrum of tuition providers differing in student population, and management structure and control.

3.2 Institutional Administration and Governance

The tuition provider operates under a system of administration and governance that facilitates the provision of high-quality training and support services to students pursuing ETiCPA courses. There is a clear definition of authority and responsibility relationships among and between the management, trainers, staff and students.

- (a) The Head of the institution has a full-time responsibility to the institution. There is a system in place to periodically evaluate the performance of the Head of the institution.
- (b) The institution has a clearly defined organisational structure that delineates the responsibility for the formulation and administration of institutional policies. The institution's decision-making processes are clear and consistent with its training mission and support institutional effectiveness.
- (c) The management establishes and maintains appropriate channels of communication among its members, trainers, staff and students.
- (d) The management is free from undue influence from religious or other external bodies and actively protects the institution from such influence.
- (e) The institution has qualified and competent administrative staff whose performance is regularly evaluated and appropriate improvements made on identified performance gaps.
- (f) The institution has a policy addressing non-discrimination on the basis of race, religion, culture, national origin, sex or age.
- (g) The institution has a policy whereby management, trainers and staff can be dismissed only for appropriate reasons and through a fair process.
- (h) The institution has a code of conduct to regulate the conduct of management, staff, trainers and students.
- (i) The system of governance makes provision for the consideration of trainers', staff and students' views as appropriate in matters in which they have a direct and reasonable interest.

- (j) Where an institution has satellite / off-site campuses or branches all under a single overall authority, the division of operational authority and responsibilities between the main institution and the campuses or branches is clear and documented.
- (k) The institution has an internal quality assurance system aimed at ensuring continuous evaluation and improvement of institutional policies, processes and procedures.
- (l) The institution maintains annual financial statements which are audited by external auditors or otherwise independently verified for accuracy and completeness. The financial statements are prepared in conformity with the requirements of relevant legislation and accounting standards as appropriate.
- (m) The institution is financially stable. There is adequate liquidity to meet short term obligations. The capital structure/leverage provides reasonable assurance of the institution's long-term financial strength.
- (n) The institution ensures the integrity of its finances through prudent financial management evidenced by, among other practices: appropriate internal controls, good risk management and timely financial reporting which provides a basis for sound financial decision making.
- (o) The institution operates within established laws and regulations of Ethiopia.

3.3 Trainers

The tuition provider employs an adequate number of trainers on full-time and / or part-time basis with appropriate qualifications, competence and experience to deliver high quality learning programmes to students pursuing ETiCPA courses.

- (a) The number of trainers is adequate taking into account the ETiCPA courses conducted at the institution and the student population pursuing the courses. There is a balance of workload in order to provide trainers with adequate time for lesson preparation, research, consultation with students and other trainers and professional growth.
- (b) Trainers hold relevant qualifications related to the subject and level / part of the ETiCPA examination in which they are providing the training.

When determining the appropriate qualifications of a trainer of core accountancy subjects, the institution considers possession of a professional accountancy qualification. For trainers in areas such as business law, business skills, the institution considers possession of an undergraduate degree as basic.

- (c) Trainers prepare documented work plans indicating how they intend to cover the syllabus during the semester. These work plans are approved, reviewed and updated as appropriate.
- (d) The mode of training for the accountancy examinations of ETiCPA is aligned with the requirements of International Education Standards (IESs) issued by International Federation of Accountants (IFAC) and in particular requirements of *IES 3 – Initial Professional Development - Professional Skills (Revised)* and *IES 4 – Initial Professional Development - Professional Values, Ethics and Attitudes (Revised)*.
- (e) The institution has put in place mechanisms to ensure it attracts and retains qualified and competent trainers to deliver the learning programmes.

- (f) The institution facilitates regular and systematic evaluation of trainers in order to enhance effectiveness in delivery of learning programmes. Proper feedback is provided to trainers to enable improvement in delivery of learning programmes.
- (g) The institution continuously evaluates student progress in the learning programmes through continuous assessment tests (CATs), assignments and other methods. The management maintains a record of student performance in the CATs and assignments.
- (h) Regular meetings are held between trainers and management during which issues related to tuition provision are discussed.
- (i) The institution has an orderly process for the recruitment and appointment of full time and part time trainers. The institution ensures equal employment opportunities consistent with legal and other requirements.

3.4 Physical and Technological Resources

The tuition provider has sufficient and appropriate physical and technological resources, whether owned or rented, that facilitate effective delivery of learning programmes and provision of support services to students pursuing ETiCPA courses.

- (a) The institution's physical and technological resources including but not limited to: classrooms, lecture halls/theatres, staff common room(s), computer laboratories, ICT infrastructure, books and other reference materials and sanitation facilities are adequate and of appropriate quality to contribute effectively to the realisation of the training mission of the institution.
- (b) The buildings used by the institution are constructed and maintained in accordance with the applicable legal requirements to ensure access, safety, health and security. The buildings provide a healthy and conducive environment for learning. The special needs of particular categories of persons, such as the physically challenged, have been considered as far as possible in building design and facilities provided.
- (c) The classrooms, computer laboratories and other facilities for learning are adequate in size, well illuminated and ventilated. In all circumstances, each student in a classroom or auditorium/lecture theatre should be able to follow the teaching session without strain, either in hearing or seeing and engage the lecturer as appropriate.
- (d) The institution provides adequate, suitable and clean sanitary conveniences separated on the basis of gender and disability.
- (e) The institution has a library which may either be a physical or digital with sufficient and appropriate books and other reference materials for use by students.
- (f) The institution has appropriate ICT facilities and the computers and other technological resources which are maintained in proper operating condition and are inventoried, controlled, replaced and upgraded as appropriate.
- (g) The institution undertakes physical and technological resource planning. On a periodical basis, the institution determines the adequacy of existing physical and technological resources and undertakes appropriate action where gaps are identified.

3.5 Student Affairs and Support Services

The tuition provider provides essential support services to students pursuing ETiCPA courses and demonstrates commitment to address students' academic and personal welfare.

- (a) The institution takes reasonable steps to ensure the safety of students and their property while at the institution or attending to institutional activities.
- (b) The institution provides academic and career advisory services. The institution also provides guidance and counselling services on personal issues and provides awareness to students on other issues of interest.
- (c) There are mechanisms for handling student complaints with appropriate appeal channels.
- (d) The institution supports student leadership initiatives and promotes tenets of democracy.
- (e) The institution has an orientation programme for new students where information on student services available, various policies governing student relationship with the institution, and other information relevant to students is communicated.
- (f) The institution provides students with an opportunity to evaluate the performance of management, trainers and staff.
- (g) The institution periodically evaluates the appropriateness, adequacy and utilisation of student services.

4.0 ACCREDITATION (OPERATIONAL) RULES

The accreditation (operational) rules set out the provisions for the implementation of the accreditation mandate of ETiCPA.

4.1 Conduct of the Accreditation Exercise

Applications for accreditation with ETiCPA from tuition providers will undergo the following process:

- (a) Applicant downloads the Accreditation Application Form from the ETiCPA website or collects it from ETiCPA offices.
- (b) Applicant submits a completed Accreditation Application Form.
- (c) ETiCPA acknowledges receipt of an application within 14 working days.
- (d) The application is evaluated within 60 working days. The process involves the following steps:
 - (i) CEO/Project Manager presents the application to the Professional Accountancy Education, Curriculum and Examinations Committee.
 - (ii) The Professional Accountancy Education, Curriculum and Examinations Committee appoints an inspection team.
 - (iii) The inspection team inspects the applicant and compiles a report.
 - (iv) The evaluation report is presented to the Professional Accountancy Education, Curriculum and Examinations Committee for review.
 - (v) The committee makes recommendation to the Council for consideration.

- (vi) The Council approves, defers, rejects or revokes the accreditation.
- (vii) Project manager communicates the decision of Council to the applicant.

It should be noted that:

- (a) The accreditation period shall be for one year for interim accreditation and for three years for full accreditation.
- (b) A fully accredited institution shall carry out self-evaluation at the end of each year and submit it to ETiCPA one month to the anniversary of the certificate issue date.
- (c) Self-evaluation notwithstanding, ETiCPA shall conduct monitoring of the accredited tuition providers on a regular basis, including impromptu visits.
- (d) Tuition providers shall be required to apply for renewal of accreditation three (3) months before the expiry of the running accreditation.
- (e) ETiCPA shall maintain a register of accredited institutions and publish it in the ETiCPA website, ETiCPA publications and any other appropriate media.
- (f) The certificate of accreditation shall remain the property of ETiCPA at all times and shall be prominently displayed at the premises of the institution.

4.2 Consequences of Non-Compliance with the Accreditation Criteria

Non-compliance with the accreditation criteria set out in section 3 may result in the following:

- (a) **Deferral of accreditation:** This is a temporary measure aimed at providing guidance and time to the institution to correct certain deficiencies or supply additional information within a specified period.
- (b) **Issuance of warning:** ETiCPA may issue a written warning to an institution to correct deficiencies that may be noticed after issuance of an accreditation certificate. A warning shall not affect the status of the institution.
- (c) **Issuance of a show cause order:** When an institution has not taken adequate steps to correct deficiencies even after being warned, the institution shall be required to show cause why its accreditation status should not be revoked.
- (d) **Denial of accreditation:** An institution that has been denied accreditation shall be allowed to continue providing tuition for the continuing students to the end of that particular seminar. The institution may reapply for accreditation in a period of not less than 6 months from the date of notice for denial of accreditation. ETiCPA may reject to consider any further application for accreditation for an institution that has previously been denied accreditation for two consecutive times.
- (e) **Withdrawal of Accreditation:** The accreditation of an institution will be withdrawn when the findings of the inspection show that the institution has acquired characteristics which do not fit the accreditation criteria and are contrary to the situation at initial inspection.
- (f) **Revocation of accreditation:** Where an accredited institution has not satisfactorily corrected deficiencies as noted and communicated by ETiCPA, its accreditation status

shall be revoked. Such an institution shall be required to surrender the certificate to ETiCPA within 14 days from date of receipt of notification for revocation. If the institution has students, the institution shall be allowed to provide tuition till the end of the current semester.

4.3 Re-application

An institution whose application for accreditation is denied may re-apply for accreditation. The institution shall meet the full cost of the re-evaluation.

An institution whose accreditation has been withdrawn will only apply for accreditation after addressing their deficiencies.

An institution whose certificate has been revoked may re-apply for accreditation in not less than 6 months from the date of notice of revocation.

4.4 Substantive Changes Requiring Notification to ETiCPA

ETiCPA is obligated to monitor the effect of a substantive change on the validity of an institution's accreditation status. A substantive change is one that is likely to affect the accreditation of an institution as granted by ETiCPA.

Examples of substantive changes include but are not limited to change in legal status, sponsorship, form of control or ownership including merger with another institution; Establishment of a branch or satellite campus which intends to offer ETiCPA courses; or any other change likely to affect the institution's compliance with the accreditation criteria including significant changes in management, lecturers and staff, physical facilities, financial stability and location of the institution.

An institution is required to immediately notify ETiCPA whenever any substantive changes occur. If an institution is unsure as to whether a change is substantive in nature, it should contact ETiCPA for advice.

4.5 Appeals Procedure

An institution that is aggrieved by a decision made by ETiCPA in relation to accreditation may appeal. ETiCPA shall follow the laid down procedures for handling appeals as per existing policies of the Institute.

4.6 Complaints

Tuition providers, students, employers, parents/guardians and all other stakeholders may seek ETiCPA's intervention when they are dissatisfied with the services being provided by a tuition provider.

Complaints shall be made in writing to:

*The Chief Executive Officer/Project Manager,
Ethiopian Institute of Certified Public Accountants,
Madagascar Street, 6 kilo, in front of Egypt Embassy,
3rd Floor International Leadership Institute Building,
Addis Ababa*

Website: www.eticpa.et ; **Email:** info@eticpa.et

The complaints shall include the following information:

- (a) Full name and contact address of the complainant.
- (b) The name of the institution(s) against which the complaint is being made.
- (c) Particulars of the complaint together with copies of any documentary evidence where necessary or possible.
- (d) Nature of the harm that has been suffered by the complainant or others as a result of the action taken by the institution.
- (e) The relief being sought.

ETiCPA shall acknowledge receipt of the complaint and follow the laid down procedures for resolving the issues as per the existing policies of the Institute.

4.7 Conflict of Interest in the Accreditation Process

In carrying out the accreditation process, ETiCPA shall ensure that its decisions are based solely on the application of professional judgement. Therefore, ETiCPA shall at all times avoid instances of conflict of interest in relation to the evaluation and determination of the accreditation status of an institution and in handling appeals and complaints.

4.8 Review of the Accreditation Framework

ETiCPA shall undertake a periodic and systematic review of the Accreditation Framework for Tuition Providers ensure its continued relevance and compliance with international best practice.

APPENDIX 1: ACCREDITATION CHECKLIST

	Item	Yes/No	Remarks
A	INSTITUTIONAL ADMINISTRATION & GOVERNANCE		
1.	Does the institution have a legal instrument attesting to its establishment (Act of Parliament/regulation, certificate of incorporation/registration of business name/society).		
2.	Does the institution have audited financial statements?		
3.	Is the administrative head of the institution available on full time basis?		
4.	Is there separation of roles between management and owners?		
5.	Does the institution have a human resource manual with provisions on recruitment processes, appraisals, promotions, and dismissal of staff?		
6.	Are the codes of conduct for staff, management, trainers and students in place?		
7.	Is there proof of ownership, leasing or renting of training premises?		
8.	Is there evidence of compliance with tax laws, with updated annual tax returns?		
9.	Is the institution's head of administration a full-time employee?		
10.	Does the institution have a clearly defined organizational structure?		
11.	Does the institution have qualified and competent administrative staff?		
12.	Do the staff have appointment letters or letters of contract?		
13.	Does the institution have an internal quality assurance system aimed at ensuring continuous improvement of its services?		
B	TRAINERS & TUITION PROVISION		
1.	Does the institution have adequate trainers?		
2.	Is there a policy for student-lecturer consultation?		
3.	Do the trainers hold relevant qualifications for the respective subjects?		

	Item	Yes/No	Remarks
4.	Is continuous assessment of students through tests, assignments and mock examinations provided for?		
5.	Does the institution maintain a record of students' performance in continuous assessment?		
6.	Is there evidence of record of work covered by trainers?		
7.	Does the institution keep a general register of students and a subject register?		
8.	Do the students evaluate the performance of management and other support staff?		
9.	Does management evaluate the utilization of students' support services?		
C	PHYSICAL & TECHNOLOGICAL RESOURCES		
1.	Is the institution easily accessed for lectures?		
2.	Does the institution have adequate and conducive lecture rooms?		
3.	Does the institution have a staff room?		
4.	Are the health and sanitary facilities separated according to gender?		
5.	Does the institution have a library and / or reading space?		
D	STUDENT AFFAIRS & SUPPORT SERVICES		
1.	Are there provisions for safety of students and their property while at the institution?		
2.	Does the institution provide guidance and counselling services?		
3.	Does the institution conduct orientation for new students?		
4.	Are there mechanisms of handling students' complaints?		