

ICAN Professional Past Question Map

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Advanced Audit, Assurance and Forensics

Subject	Exam Sessions
The Meaning of Audit and Assurance	May 2025 (Q3a, Q6a, Q6c, Q6d), Nov 2024 (Q1d, Q4b), May 2024 (Q1d, Q4b), Nov 2022 (Q2b, Q5a), Nov 2021 (Q3a), Nov 2025 (Q5a, Q5b, Q6b), May 2022 (Q6b), May 2021 (Q6b)
Laws and Regulation on Audit and Assurance Engagement	Nov 2024 (Q1a, Q1c), May 2025 (Q4a, Q4b, Q6b), May 2024 (Q1a, Q1c), Nov 2023 (Q4a, Q4b), May 2023 (Q1b, Q5a, Q6a, Q6b), Nov 2022 (Q3a, Q3b, Q3c, Q3d-i), May 2022 (Q4c, Q5a, Q6a), Nov 2021 (Q1a, Q1b), May 2021 (Q1b-ii, Q4a), Nov 2025 (Q1a, Q3a)
Professional and Ethical Issues	Nov 2025 (Q1b, Q1c, Q3b), Nov 2023 (Q4c), Nov 2022 (Q1b), May 2022 (Q4a, Q4b, Q4c), Nov 2021 (Q2b, Q5a, Q5b), May 2021 (Q1a, Q4b, Q4c, Q5c)
Professional Responsibility and Liability	Nov 2024 (Q4a, Q5a, Q5b), May 2024 (Q4a, Q5a, Q5b), May 2025 (Q6c), Nov 2022 (Q2a, Q3b, Q3d-iii), Nov 2025 (Q7a), May 2023 (Q7c)
Quality Management for Professional Firms and Engagements	Nov 2024 (Q2a, Q5c, Q6a, Q6b), May 2024 (Q2a, Q5c, Q6a, Q6b), May 2025 (Q3b), Nov 2022 (Q1e), May 2022 (Q1a-g, Q4a), Nov 2021 (Q2b, Q6b), May 2021 (Q2a, Q4b, Q4c), Nov 2025 (Q1d)

The Audit Approach	Nov 2023 (Q2c, Q3a, Q3b, Q3c, Q6a, Q7a, Q7b), Nov 2022 (Q1a, Q1c, Q5d, Q7b), Nov 2021 (Q1d, Q6b, Q7a, Q7b), May 2023 (Q3a), May 2022 (Q5b), May 2021 (Q1b-i), Nov 2025 (Q7a)
Planning	Nov 2023 (Q2c, Q6b, Q7c), Nov 2022 (Q2c, Q5b, Q5c, Q7a, Q7b, Q7c), Nov 2021 (Q2a, Q6b, Q7a), May 2025 (Q2a, Q2b, Q2c), May 2023 (Q3a, Q3b), May 2022 (Q7), May 2021 (Q1b-i, Q4a), Nov 2025 (Q7a)
Audit Evidence	Nov 2024 (Q2b), Nov 2023 (Q1c, Q4a, Q4b, Q4c, Q4d), Nov 2022 (Q2c, Q3a, Q4a, Q4b, Q4c, Q4d), May 2025 (Q5b), May 2024 (Q2b), May 2023 (Q3b, Q5b), May 2022 (Q2b), May 2021 (Q3a, Q3b, Q4d), Nov 2025 (Q7b)
Evaluation and Review	Nov 2024 (Q2c), Nov 2022 (Q1e), Nov 2021 (Q4a-iii, Q4b), May 2024 (Q2c), May 2022 (Q7), May 2021 (Q6a, Q6b), Nov 2025 (Q4a, Q4c)
Group Audits	Nov 2023 (Q2a, Q2b), May 2023 (Q3c), Nov 2025 (Q2a, Q2b, Q2c)
Internal Audit and Outsourcing	Nov 2022 (Q6a, Q6b, Q6c), Nov 2021 (Q1c-i, Q1c-ii), May 2021 (Q3c)
Assurance Services	Nov 2023 (Q1a, Q1b, Q3a, Q3b, Q3c), May 2025 (Q5a, Q5b, Q5c), Nov 2024 (Q1b, Q4c), May 2024 (Q1b, Q4c), May 2023 (Q2c, Q4a, Q4b, Q4c), May 2022 (Q2a, Q3a, Q3b, Q3c), May 2021 (Q2a, Q2b, Q2c)
Audit-related Services	May 2025 (Q3b), Nov 2022 (Q7b), May 2021 (Q5a, Q5b, Q5d), Nov 2023 (Q1a)
Reporting	Nov 2023 (Q1d), Nov 2022 (Q1d, Q3d-i, Q3d-ii), Nov 2021 (Q1b, Q4a-i, Q4a-ii, Q4a-iii), May 2025 (Q1a, Q1b, Q1c, Q1d, Q3c, Q5c), May 2024 (Q1a, Q3a-i, Q3a-ii, Q3b-i, Q3b-ii, Q4c, Q4d), May 2023 (Q1a, Q1c, Q1d, Q2c, Q4d), May 2022 (Q3c), May 2021 (Q1b-ii, Q2c, Q3c), Nov 2025 (Q1e, Q4b, Q4d)
Current Issues	May 2025 (Q4a)
Application of Information Technology	Nov 2023 (Q5a, Q5b, Q5c), May 2025 (Q7a, Q7b), May 2024 (Q7a, Q7b), May 2023 (Q2a, Q6a, Q6b), Nov 2025 (Q6a, Q6b), Nov 2021 (Q3a-i, Q3a-ii, Q3b-i, Q3b-ii, Q6a)

Strategic Financial Management	
Subject	Exam Sessions
An Introduction to Strategic Financial Management	May 2021 (Q3b), Nov 2022 (Q7a), Nov 2021 (Q5)
The Financial Management Environment	Nov 2025 (Q6b), May 2023 (Q5a), Nov 2023 (Q6b)
Discounted Cash Flow	Nov 2023 (Q3a), May 2022 (Q3a), Nov 2021 (Q1a)
DCF: Taxation and Inflation	May 2023 (Q3a, Q3b), May 2024 (Q2b), Nov 2023 (Q3a), Nov 2021 (Q1a, Q1c)
DCF: Risk and Uncertainty	May 2025 (Q2a, Q2b, Q2c), May 2023 (Q3a-ii), May 2024 (Q2c-i)
DCF: Specific Applications	Nov 2022 (Q4a), Nov 2024 (Q1a)
Capital Rationing	May 2022 (Q3c)
Cost of Capital	May 2025 (Q3a-i), Nov 2024 (Q3a), May 2024 (Q4a-ii), May 2022 (Q1a, Q5a), Nov 2022 (Q1b-i, Q3c), Nov 2023 (Q4a)
Portfolio Theory and the Capital Asset Pricing Model (CAPM)	Nov 2025 (Q2b, Q2c, Q5a), May 2025 (Q3a-i), May 2023 (Q2b), May 2024 (Q2c-ii), Nov 2021 (Q1b, Q6a, Q6b), Nov 2022 (Q3a), Nov 2023 (Q4b, Q4c, Q7c)
Sources of Finance: Equity	May 2025 (Q4a), May 2021 (Q2b), May 2023 (Q4a, Q4b), May 2024 (Q3a, Q3b), Nov 2021 (Q3a, Q3c-ii, Q7a, Q7b), Nov 2022 (Q2a, Q2b)
Sources of Finance: Debt	May 2021 (Q2c), May 2024 (Q3a, Q3d), Nov 2021 (Q3b), Nov 2022 (Q2a), Nov 2023 (Q4a)
Finance for Small and Medium Sized Entities (SMEs)	Nov 2022 (Q5b)
Dividend Policy	Nov 2025 (Q7), May 2022 (Q7), May 2023 (Q6a, Q6b), Nov 2024 (Q6a), Nov 2021 (Q4a), Nov 2024 (Q5)
Financing of Projects	May 2024 (Q3a), Nov 2024 (Q2)

Business Valuations	Nov 2025 (Q1b, Q5b, Q5c), May 2021 (Q1a), May 2022 (Q1c, Q1d), May 2023 (Q1a, Q2b), May 2024 (Q1a, Q1b), Nov 2021 (Q2b, Q6a), Nov 2022 (Q1b-ii, Q5a), Nov 2023 (Q1b, Q7d), Nov 2024 (Q1b, Q4b)
The Valuation of Debt and Preference Shares	May 2021 (Q1b), May 2022 (Q2a), May 2024 (Q4b-i), Nov 2023 (Q5a)
Value Based Management and Modern Business Valuation Techniques	Nov 2025 (Q3b), Nov 2022 (Q5a), Nov 2024 (Q1d)
Mergers and Acquisitions	Nov 2025 (Q1a, Q1c), May 2021 (Q5a), May 2023 (Q1b, Q7a, Q7b, Q7c), May 2024 (Q1c), Nov 2021 (Q2a), Nov 2022 (Q1a), Nov 2023 (Q1a, Q1c, Q1d)
Corporate Reconstruction and Reorganisation	May 2025 (Q1a)
Financial Performance and Position	May 2025 (Q1b), Nov 2023 (Q7a)
Corporate Failures	May 2024 (Q5a, Q5b)
Foreign Exchange Risk and Currency Risk Management	Nov 2025 (Q6a), May 2021 (Q4a, Q4c, Q4d), May 2022 (Q6a), May 2024 (Q6a, Q6b), Nov 2023 (Q2)
International Investment Decisions	Nov 2025 (Q2a), May 2021 (Q4a)
Duration and Yield Curves	May 2024 (Q4b-iii), May 2025 (Q6a, Q6b)
Interest Rate Risk: Hedging with FRAs and Swaps	May 2025 (Q4a)
Futures and Hedging with Futures	May 2021 (Q4e), May 2022 (Q6a-ii), May 2025 (Q4a)
Hedging with Options	May 2022 (Q6a-iii, Q6b), Nov 2024 (Q5d), May 2025 (Q4a, Q4b)
Option Pricing Theory	Nov 2022 (Q4b, Q4c), Nov 2023 (Q5a, Q5b, Q5d), Nov 2024 (Q1c, Q1d)
Technology Tools for Financial Management	May 2021 (Q5b-ii)

Corporate Strategic Management	May 2023 (Q6a), Nov 2021 (Q4a)
Risk Management and Control	May 2022 (Q4a, Q4b)
Corporate Governance	Nov 2025 (Q3c), May 2023 (Q5b), May 2024 (Q7a), Nov 2021 (Q4a), Nov 2022 (Q7b), Nov 2023 (Q6a), Nov 2024 (Q7b)

Advanced Taxation

Subject	Exam Sessions
National Tax Policy	Nov 2023 (Q6a), May 2024 (Q5b), Nov 2024 (Q5a)
Introduction to Tax Administration	May 2021 (Q6), Nov 2021 (Q7), May 2022 (Q2), Nov 2024 (Q5a)
Objection and Tax Appeal Procedures	Nov 2025 (Q7d)
Companies Income Tax	Nov 2025 (Q1a, Q3a), May 2025 (Q1), Nov 2024 (Q1b), May 2024 (Q1c), May 2023 (Q1a, Q1b), Nov 2022 (Q1b), May 2022 (Q1a, Q1b), Nov 2021 (Q1c), May 2021 (Q1a)
Ascertainment of Adjusted Profit	Nov 2025 (Q3a), May 2025 (Q1a), Nov 2024 (Q1a), May 2024 (Q1b), Nov 2023 (Q1a), Nov 2022 (Q2a), May 2022 (Q1a), Nov 2021 (Q1c)
Loss Relief	May 2025 (Q1b), Nov 2023 (Q1c-ii), Nov 2022 (Q1a)
Capital Allowances	May 2025 (Q1b), Nov 2023 (Q1c-iii), Nov 2022 (Q1a)
Assessable Profit and Total Profit	Nov 2025 (Q1a, Q3a), May 2023 (Q1a, Q1b), Nov 2021 (Q1c)
Taxation of Investment Income	Nov 2025 (Q3b), May 2023 (Q1c), May 2022 (Q1b-ii)
Tax Incentives	Nov 2025 (Q4b, Q7c), May 2025 (Q1b, Q7b), Nov 2024 (Q1d), May 2023 (Q1d, Q7), Nov 2022 (Q1a), May 2021 (Q1a, Q2)

Capital Gains Tax	Nov 2025 (Q3c), May 2025 (Q5), Nov 2024 (Q6), May 2024 (Q6), Nov 2023 (Q3, Q5), May 2023 (Q5), Nov 2022 (Q3), May 2022 (Q3), Nov 2021 (Q4), May 2021 (Q5)
Taxation of Leases	Nov 2025 (Q3c)
Non-resident Taxation	Nov 2024 (Q2a), May 2024 (Q3), May 2022 (Q6), May 2021 (Q4)
Taxation of Digital Economy	May 2025 (Q3), Nov 2024 (Q2c), May 2022 (Q2), Nov 2021 (Q5)
Tax Treaties	Nov 2023 (Q4), Nov 2022 (Q6)
Transfer Pricing	Nov 2025 (Q2), May 2025 (Q6b), May 2023 (Q3), Nov 2022 (Q4), May 2021 (Q1c)
Base Erosion and Profit Shifting (BEPS)	Nov 2025 (Q6), May 2025 (Q6c), May 2024 (Q7a), May 2023 (Q6), Nov 2021 (Q3c, Q6)
Regional Integration and Trade Blocs	May 2024 (Q7c), May 2021 (Q1b)
International Tax Policy	Nov 2025 (Q5), Nov 2024 (Q5c), May 2024 (Q3), Nov 2023 (Q4, Q7b), May 2023 (Q6c), May 2022 (Q6)
Current Tax Issues	May 2023 (Q6), Nov 2021 (Q3)
Emerging Trends	Nov 2025 (Q5)
Mergers and Acquisitions	May 2025 (Q4), May 2022 (Q7b), Nov 2022 (Q5), May 2021 (Q3)
Tax Practice Management	Nov 2024 (Q4), May 2023 (Q2)
Tax Planning, Avoidance and Evasion	Nov 2021 (Q3, Q4)
Tax Audit and Tax Investigation	Nov 2025 (Q1b), May 2025 (Q1c), Nov 2024 (Q7a), Nov 2023 (Q5), Nov 2021 (Q1b)
Ethics and Professionalism in Tax Management	Nov 2024 (Q4c), May 2024 (Q4), Nov 2023 (Q6b), May 2022 (Q5)
Tax Accounting and Reporting	Nov 2022 (Q7)
Oil and Gas Taxation	Nov 2025 (Q4a), May 2025 (Q2), Nov 2024 (Q3), May 2024 (Q2), Nov 2023 (Q2), May 2023 (Q4), Nov 2022 (Q2), May 2022 (Q7a), Nov 2021 (Q2), May 2021 (Q3)
Mining Taxation	Nov 2025 (Q7a, Q7b), May 2025 (Q7a), Nov 2024 (Q7c), Nov 2023 (Q7a), May 2023 (Q7a), May 2022 (Q4)

ESG in Extractive Industry

May 2024 (Q5a)

Strategic Business Reporting

Subject	Exam Sessions
Ethical Issues and Regulatory Framework	Nov 2025 (Q5b), May 2025 (Q5b), Nov 2024 (Q5b), May 2024 (Q7b), May 2023 (Q1b-ii, Q6b), Nov 2022 (Q6a, Q6b), May 2022 (Q1d, Q5a, Q5b, Q6a, Q6b, Q7a), Nov 2021 (Q1c, Q5b, Q5c, Q6b, Q6c), May 2021 (Q1b)
Conceptual Framework for Financial Reporting	Nov 2025 (Q5a), Nov 2021 (Q6a, Q7a, Q7b)
Presentation of Financial Statements	Nov 2024 (Q2a, Q2b, Q5a), May 2024 (Q1b), Nov 2021 (Q2a-i, Q2a-ii, Q3a), May 2021 (Q5c)
Beyond Financial Reporting	Nov 2025 (Q6b, Q7a, Q7b, Q7c), May 2025 (Q4a-i, Q4a-ii, Q4a-iii, Q4b), Nov 2024 (Q1c, Q6a, Q6b), May 2024 (Q2b), May 2023 (Q2b-ii, Q5a, Q5b), Nov 2022 (Q4b, Q5b, Q5c), May 2022 (Q3a, Q3b, Q7b), Nov 2021 (Q3b, Q3c), May 2021 (Q3b)
IAS 8: Accounting Policies, Estimates and Errors	May 2025 (Q2a), Nov 2022 (Q1-iii, Q1-v), May 2023 (Q1a-iii, Q1a-v)
Impact of Differences in Accounting Policies	May 2024 (Q1a)
IFRS 15: Revenue from Contracts with Customers	May 2025 (Q3a, Q3b), May 2024 (Q6a, Q6b), May 2023 (Q4a), Nov 2021 (Q5a)
Non-Current Assets and Non-Financial Liabilities	May 2025 (Q1b, Q7-2), May 2024 (Q7a), Nov 2022 (Q1-iv), Nov 2021 (Q4a, Q4b, Q4c), May 2021 (Q5a, Q5b)

Impairment of Assets	Nov 2025 (Q2a, Q2b), Nov 2024 (Q3b), May 2025 (Q7-3), Nov 2022 (Q3a, Q3b), May 2021 (Q6c)
Non-Current Assets Held For Sale/Discontinued Ops	Nov 2025 (Q6a), May 2023 (Q4b), Nov 2022 (Q7a, Q7b)
Leases	May 2025 (Q7-1), May 2024 (Q4a-i, Q4a-ii, Q4b), May 2022 (Q1a)
IAS 12: Income Taxes	May 2024 (Q3a, Q3b), May 2023 (Q6a), May 2021 (Q6b)
Employee Benefits: IAS 19	Nov 2024 (Q4a, Q4b, Q4c), Nov 2022 (Q4a), May 2023 (Q3b)
Share - based Payment: IFRS 2	May 2025 (Q6a, Q6b), May 2023 (Q6a)
IFRS 13: Fair Value Measurement	Nov 2024 (Q3a), May 2021 (Q4a, Q4b, Q4c)
Financial Instruments: IFRS 9	May 2025 (Q5a, Q5b), May 2023 (Q1b-i), Nov 2023 (Q4a, Q4b, Q4c)
Financial Instruments: IAS 32 and IFRS 7	May 2025 (Q5c)
Sundry Standards	Nov 2025 (Q4, Q6a), Nov 2024 (Q5a, Q5b, Q5c), May 2024 (Q5a, Q5b, Q5c), May 2023 (Q3a, Q7a, Q7b), May 2021 (Q2a, Q2b)
Business Combinations and Consolidation	Nov 2025 (Q1), Nov 2024 (Q1b), May 2023 (Q1a), Nov 2022 (Q1), May 2022 (Q1a, Q1c, Q4), Nov 2021 (Q1a)
Consolidated Statement of Profit or Loss and OCI	Nov 2024 (Q1a), May 2022 (Q1b)
Associates and Joint Ventures	Nov 2021 (Q1b), May 2021 (Q6a)
Business Combinations Achieved in Stages	Nov 2025 (Q1)
Foreign Currency Transactions	Nov 2025 (Q1), Nov 2024 (Q1a, Q1b), May 2024 (Q1a), May 2021 (Q1c)
IAS 7: Statement of Cash Flows	May 2025 (Q1a), May 2021 (Q1a)
Earnings Per Share (EPS): IAS 33	Nov 2021 (Q2b)

Analysis and Interpretation of Financial Statements	Nov 2025 (Q3), May 2025 (Q2b, Q2c), Nov 2024 (Q2a, Q2b, Q2c), May 2024 (Q2a), May 2023 (Q2a, Q2b-i), May 2022 (Q2a, Q2b), May 2021 (Q3a)
First Time Adoption of IFRS (IFRS 1)	Nov 2024 (Q7a, Q7b, Q7c)

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