

ICAN Skills Past Question Map

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Audit, Assurance and Forensic

Subject	Exam Sessions
Concept and Need for Assurance	Nov 2025 (Q7a, Q7c), Nov 2024 (Q1b, Q3a, Q3b), May 2024 (Q6a, Q6b, Q6c), Nov 2022 (Q6a, Q6b)
Professional Ethics And Codes Of Conduct	Nov 2025 (Q1f), May 2025 (Q1e), Nov 2024 (Q3d, Q4a, Q4b, Q4c), May 2024 (Q4a, Q4b, Q4c, Q4d, Q4e), Nov 2023 (Q1c, Q1d, Q3a, Q3b, Q7), May 2023 (Q3b, Q4a, Q4b, Q4c), Nov 2022 (Q5b), May 2022 (Q2a, Q2b, Q2c, Q6a, Q6b, Q6c)
Obtaining an Engagement	May 2025 (Q1e), May 2024 (Q3a), Nov 2023 (Q1a), May 2023 (Q2b, Q5a), Nov 2022 (Q3a, Q3b, Q3c, Q3d)
Internal Audit	May 2025 (Q2e, Q5a, Q5b, Q5c), Nov 2022 (Q5a, Q5c)
Audit planning and risk	Nov 2024 (Q3c, Q3e), May 2024 (Q1c), Nov 2023 (Q4a), May 2023 (Q3a, Q6b, Q6c), Nov 2022 (Q2a, Q2b, Q2c, Q7a, Q7b, Q7c), May 2022 (Q3a, Q7a, Q7b(i))
Evidence and Sampling	May 2025 (Q4a, Q4b, Q4c), Nov 2024 (Q1ci), May 2024 (Q3b, Q3c), Nov 2023 (Q2a, Q2b, Q2c), May 2023 (Q1a, Q1b, Q1c, Q1d, Q1e), Nov 2022 (Q4a)

Internal control	Nov 2025 (Q2a, Q2b, Q2c, Q5a, Q5b), May 2025 (Q6a, Q6b, Q6c), Nov 2024 (Q2a, Q2b, Q2c, Q2d), Nov 2023 (Q4b), May 2023 (Q2d)
Tests of controls	Nov 2025 (Q2d, Q5c), May 2025 (Q3), May 2022 (Q5a, Q5b)
Introduction to Substantive Procedures	Nov 2024 (Q1cii, Q1ciii), May 2023 (Q3c, Q3d)
Substantive procedures: Non-current assets	Nov 2025 (Q3a, Q3b), May 2025 (Q4e, Q7i, Q7v, Q7viii), Nov 2023 (Q6a, Q6b), Nov 2022 (Q4b(ii), Q4c)
Substantive procedures: current assets	May 2025 (Q4d, Q7ii, Q7vi), Nov 2024 (Q7a, Q7b, Q7c, Q7d), May 2024 (Q2a, Q2b, Q2c, Q2d), Nov 2022 (Q4b(i), Q4b(iv), Q4d), May 2022 (Q5c)
Substantive procedures: other areas	Nov 2025 (Q6a, Q6b), May 2025 (Q7iii, Q7iv, Q7vii, Q7ix, Q7x), Nov 2024 (Q5b), May 2024 (Q7a, Q7b, Q7c, Q7d), Nov 2022 (Q4b(iii), Q4b(v), Q7d), May 2023 (Q7a)
Objectives, need for and process of audit and assurance	Nov 2025 (Q4a, Q4b, Q4c), May 2025 (Q2a, Q2b, Q2c, Q2d), Nov 2024 (Q1a, Q6a, Q6b, Q6c, Q6d, Q6e, Q6f), May 2024 (Q5a, Q5b, Q5c), Nov 2023 (Q1b), May 2023 (Q2a, Q2c, Q5b, Q5c, Q6a, Q7c), Nov 2022 (Q1a, Q1b, Q1c, Q1d, Q2d), May 2022 (Q3b, Q3c)
Business systems and associated information technology risks	Nov 2025 (Q1g, Q7b), May 2025 (Q1a, Q1b, Q1c, Q1d), Nov 2024 (Q5a), May 2024 (Q1a, Q1b), Nov 2023 (Q5a, Q5b), May 2023 (Q7b), May 2022 (Q1a, Q1b, Q1c, Q4a, Q4b)
Forensic accounting services	Nov 2025 (Q1a, Q1b, Q1c, Q1d, Q1e)

Financial Management

Subject	Exam Sessions
The Nature and Purpose of Financial Management	Nov 2025 (Q6b)
The Economic Environment of Business	Nov 2025 (Q6a)
Working Capital Management - Introduction	Nov 2025 (Q2a(i), Q2a(ii), Q2b)
Inventory Control	Nov 2025 (Q2c, Q2d)

Accounts Receivables and Payables	Nov 2025 (Q2c, Q2d)
Cash management	Nov 2025 (Q2a(i), Q2c)
Working capital investment and funding strategies	Nov 2025 (Q2d)
Introduction to investment appraisal	Nov 2025 (Q1a, Q6b)
Discounted cashflow techniques	Nov 2025 (Q1a)
Inflation and taxation in DCF	Nov 2025 (Q1a)
Risk and uncertainty	Nov 2025 (Q1b, Q1c)
Sources of finance	Nov 2025 (Q5, Q7c)
Cost of Capital	Nov 2025 (Q3a(iv))
CAPM and Portfolio Theory	Nov 2025 (Q3a(i), Q3a(ii), Q3a(iii), Q3a(v), Q3b)
Capital Structure	Nov 2025 (Q5, Q7a, Q7b, Q7c)
Business Valuations	Nov 2025 (Q7c)
Risk Management	Nov 2025 (Q4a(i), Q4a(ii), Q4a(iii), Q4b)

Financial Reporting

Subject	Exam Sessions
Regulatory Framework	Nov 2025 (Q5a, Q5b), May 2025 (Q7b), Nov 2023 (Q7a), Nov 2022 (Q4a), May 2022 (Q6b)
Accounting and Reporting Concepts, Frameworks and Practices	Nov 2024 (Q5a, Q7b), May 2023 (Q2a, Q7a), Nov 2022 (Q4b, Q7a), May 2022 (Q6a, Q6c)
Presentation of Financial Statements	Nov 2025 (Q1b-i, Q1b-ii, Q1b-iii), May 2025 (Q1c, Q4ii, Q4iii), Nov 2024 (Q1a, Q1b, Q1c), Nov 2023 (Q1a, Q1b, Q7b), May 2023 (Q1ai, Q1aii, Q1aiii), May 2022 (Q1a, Q1b, Q1c)

Accounting Policies, Changes in Accounting Estimates and Errors	Nov 2025 (Q1a), May 2024 (Q5a, Q5b), May 2022 (Q2a, Q2b)
Revenue from Contracts with Customers	May 2025 (Q6a, Q6b, Q6c, Q6d, Q6e), May 2022 (Q5a, Q5b, Q5c)
Inventories	Nov 2023 (Q1a), May 2023 (Q6ai, Q6aii)
Property, Plant and Equipment	Nov 2025 (Q1b, Q2c), May 2025 (Q4i), Nov 2024 (Q1c), Nov 2023 (Q1a), May 2023 (Q7b), May 2022 (Q1c, Q2c)
Non-Current Assets: Sundry Standards	Nov 2025 (Q1b, Q2c, Q2e), Nov 2023 (Q3a, Q3b), May 2022 (Q1c)
IAS 38: Intangible Assets	May 2024 (Q7a, Q7b), Nov 2022 (Q5bi, Q5bii), May 2022 (Q1c, Q2c)
IAS 36: Impairment of assets	May 2024 (Q4a, Q4b, Q4c)
Non-current Assets Held for Sale and Discontinued Operations	May 2025 (Q5a, Q5b), May 2022 (Q1c)
Leases	Nov 2024 (Q1c)
Provisions, Contingent Liabilities and Contingent Assets	May 2025 (Q7a)
Income Taxes	Nov 2025 (Q1b, Q2d), Nov 2023 (Q5a, Q5b), May 2023 (Q2c, Q4a, Q4b, Q4ci, Q4cii, Q4ciii), May 2022 (Q1c)
Financial Instruments: Recognition and Measurement	May 2023 (Q5ai, Q5aii, Q5b), Nov 2022 (Q4c, Q4d, Q7b)
Financial Instruments: Presentation and Disclosure	May 2024 (Q6)
Consolidated Accounts: SOFP – Basic approach	May 2024 (Q2a, Q2b), May 2023 (Q3c), Nov 2022 (Q3a, Q3b, Q3c), May 2022 (Q3)
Consolidated Accounts: SOFP Complications	Nov 2025 (Q4), May 2025 (Q3a, Q3b, Q3c)
Consolidated Accounts: Statement of Comprehensive Income	Nov 2025 (Q4), May 2023 (Q3a, Q3b)
Sundry Standards	May 2023 (Q2b)
Statement of Cash flows	Nov 2025 (Q3c), May 2025 (Q1a, Q1b), Nov 2024 (Q3, Q4), May 2024 (Q1a), Nov 2022 (Q2a, Q2b, Q2c), May 2022 (Q4a, Q4b)
Earnings Per Share	Nov 2025 (Q2a, Q2b), Nov 2024 (Q6a, Q6b), Nov 2023 (Q4a, Q4b, Q4c), May 2023 (Q1b), Nov 2022 (Q6ai, Q6aii, Q6b, Q6c)

Analysis and interpretation of financial statements	Nov 2025 (Q3a, Q3b), May 2025 (Q2a, Q2b, Q2c), Nov 2024 (Q2a, Q2b, Q5bi, Q5bii), May 2024 (Q1b, Q3a, Q3b), Nov 2023 (Q2a, Q2b), May 2023 (Q1b), Nov 2022 (Q1a, Q1b), May 2022 (Q7a, Q7b)
Ethics and Current Developments	Nov 2025 (Q7a, Q7b), May 2025 (Q6b), Nov 2024 (Q7ai, Q7aii), Nov 2023 (Q1c, Q6a, Q6b, Q6c), Nov 2022 (Q1c, Q5a)
Sustainability Reporting Framework	Nov 2025 (Q6a, Q6b, Q6c)

Performance Management

Subject	Exam Sessions
Management Information Systems	Nov 2025 (Q5c, Q6a, Q6b), May 2024 (Q2a, Q2b, Q2c), Nov 2022 (Q6a)
Activity Based Costing	May 2025 (Q4ai, Q4aii), Nov 2024 (Q2bi, Q2bii), Nov 2022 (Q2ai, Q2aii), May 2022 (Q4a, Q4b, Q4c)
Life cycle costing	Nov 2025 (Q7c), Nov 2024 (Q7)
Throughput accounting	Nov 2025 (Q1b), May 2025 (Q7a, Q7b), May 2024 (Q1c, Q1d, Q1e), Nov 2023 (Q4b, Q4c)
Accounting for environmental and sustainability factors	Nov 2024 (Q6b)
Other Advanced Costing Techniques	May 2023 (Q7)
Cost Types and Costs Analysis	Nov 2025 (Q7a), May 2025 (Q1a, Q6a), May 2022 (Q1c)
Relevant Costing Techniques	May 2025 (Q1a), Nov 2024 (Q4a), May 2023 (Q3a, Q4a, Q7), Nov 2022 (Q1a), May 2022 (Q1bi)
Cost-Volume-Profit (CVP) Analysis	Nov 2025 (Q1a, Q1d, Q5a, Q5b), May 2022 (Q5a, Q5b, Q5c)
Limiting Factors Decision	Nov 2025 (Q1a), May 2025 (Q3ai, Q7b), May 2024 (Q1a, Q1b, Q7a), Nov 2023 (Q1a, Q1b, Q4a)
Pricing Decisions	Nov 2025 (Q7b, Q7c), Nov 2024 (Q2c, Q7), May 2023 (Q6a), Nov 2022 (Q1c, Q2b, Q5b, Q7a)

Make or Buy and Other Short Term Decisions	May 2023 (Q4a), Nov 2023 (Q5a)
Dealing With Risk And Uncertainty In Decision Making	May 2025 (Q4b), May 2023 (Q1bi, Q1bii, Q2a, Q2b, Q2d, Q5a, Q6a, Q6b), Nov 2023 (Q5a), Nov 2022 (Q2b), May 2022 (Q3b)
Budgetary systems and types of budgets	Nov 2025 (Q2), May 2025 (Q6a, Q6bi), May 2024 (Q1f, Q3a), Nov 2023 (Q2b, Q3a, Q3b), May 2022 (Q2a, Q6a, Q7a)
Analytical techniques in budgeting and forecasting	May 2024 (Q4a, Q4b), Nov 2023 (Q1a, Q3c), Nov 2022 (Q5a), May 2022 (Q2d)
Standard costing	Nov 2022 (Q3a, Q3b)
Advanced Variance Analysis – Material and Labour Mix, Yield & Efficiency	Nov 2024 (Q1a)
Advanced Variance Analysis – Operational, Planning, Sales, and Market Variances	Nov 2025 (Q3a), May 2025 (Q2bi, Q2bii), Nov 2024 (Q1a, Q3ai, Q3aai, Q3aiii, Q3aiv)
Planning and Operational variances	Nov 2025 (Q3aai, Q3b)
Performance Analysis Using Budgetary Control	May 2025 (Q6bi), May 2024 (Q3a), Nov 2022 (Q3b), May 2022 (Q6bi)
Performance analysis for profit oriented organisation	Nov 2024 (Q1b, Q3b), May 2024 (Q7b), May 2022 (Q1ai, Q1aai)
Performance analysis in not for profit organisation	May 2022 (Q4a, Q4b, Q4c, Q4d)
Divisional performance and transfer pricing	Nov 2025 (Q1f, Q4a, Q4b), May 2025 (Q5a, Q5b), Nov 2024 (Q6ai, Q6aai, Q6aaiii), May 2024 (Q5a, Q5b), Nov 2023 (Q7bi, Q7bii), Nov 2022 (Q4ai, Q4aai, Q4aaiii)
Performance Measures – Profitability, Liquidity & Solvency	Nov 2025 (Q4bii), May 2025 (Q5a, Q5b), May 2024 (Q6a), May 2023 (Q1aai), Nov 2023 (Q6a, Q7bi, Q7bii), Nov 2022 (Q4bii)
Alternative views of Performance Measurement and Management	Nov 2024 (Q5a, Q5b), May 2024 (Q6b), Nov 2022 (Q6b), May 2022 (Q3aai)
Current development in management accounting	Nov 2023 (Q6c)
Current issues and trends in Performance Management	May 2024 (Q2a, Q2b, Q2c), Nov 2023 (Q2a)

Taxation	
Subject	Exam Sessions
Introduction to Taxation	May 2025 (Q5a), Nov 2022 (Q5a, Q6a), May 2022 (Q6a)
Tax Administration in Nigeria	Nov 2025 (Q1c, Q3c, Q6a, Q6b, Q6c), May 2025 (Q5b), May 2024 (Q1ai, Q6a, Q6b, Q6c, Q7a), Nov 2023 (Q2b, Q3ai, Q3aii, Q3aiii, Q6a), May 2023 (Q2b), Nov 2022 (Q3biii, Q5bi, Q7a), May 2022 (Q1a, Q3a, Q3b, Q3c, Q7c)
Fiscal Policy, Tax Legislation & Administration	Nov 2025 (Q4b, Q5a, Q5b), May 2025 (Q3c), May 2024 (Q3ai, Q3aii, Q7b), May 2023 (Q5a, Q5b), Nov 2022 (Q3bi, Q3bii), May 2022 (Q4a, Q7a, Q7b)
Revised National Tax Policy (NTP), 2017	Nov 2024 (Q4), Nov 2023 (Q3bi, Q3bii, Q3biii), Nov 2022 (Q3a)
Basic Ethical Issues in Taxation	May 2025 (Q1c)
Returns, Assessments and Collection Procedures	Nov 2025 (Q1c, Q2aiii, Q6c), May 2025 (Q1b, Q3a, Q4c, Q7b), Nov 2024 (Q1a, Q3b), May 2024 (Q2a), Nov 2023 (Q2a, Q2b, Q6b), May 2023 (Q3a, Q4a, Q7b), Nov 2022 (Q2ai, Q4bi, Q5bii, Q7b, Q7c), May 2022 (Q1a, Q1b, Q1c, Q4b, Q5a, Q5b)
Objections and Appeal Procedures	May 2024 (Q6c), May 2023 (Q3a, Q3bi, Q3bii, Q3biii)
Withholding Tax (WHT)	Nov 2025 (Q7a, Q7b, Q7c, Q7d), May 2025 (Q6aii), Nov 2024 (Q7a, Q7b, Q7c), Nov 2023 (Q6b), Nov 2022 (Q7a, Q7b, Q7c, Q7d), May 2022 (Q5a, Q5b, Q5c)
Value Added Tax (VAT)	Nov 2025 (Q3a, Q3b, Q3c), May 2025 (Q6ai), Nov 2024 (Q3a, Q3b), May 2024 (Q5a, Q5b, Q5c), May 2023 (Q6a, Q6bi, Q6bii, Q6biii), May 2022 (Q1b)
Stamp Duties	Nov 2024 (Q5c), Nov 2023 (Q5a, Q5c, Q5d), Nov 2022 (Q2bi, Q2bii)
Customs and Excise Duties	Nov 2023 (Q6a)
Taxation of Employment Income	May 2025 (Q5b), May 2024 (Q1b), May 2023 (Q2a), Nov 2022 (Q6a, Q6b, Q6ci, Q6cii, Q6ciii)
Computation of Personal Income Tax	Nov 2025 (Q1b, Q1d), Nov 2024 (Q2, Q6a, Q6b), May 2024 (Q1aii, Q1aiii), Nov 2023 (Q1), May 2023 (Q1b), May 2022 (Q2)

Computation of Personal Income Tax (Settlements, Trusts and Estates)	May 2024 (Q3b), Nov 2023 (Q4a, Q4b)
Taxation of Sole Traders/Self-employed Individuals	Nov 2025 (Q1a), Nov 2023 (Q1)
Partnerships	May 2025 (Q2, Q5b), May 2023 (Q1a, Q1b), May 2022 (Q2)
Taxation of Investment Incomes	Nov 2025 (Q7d), Nov 2024 (Q5a, Q5b)
Ascertainment of Assessable Profit	Nov 2025 (Q1a, Q2ai, Q2bi), May 2025 (Q3a, Q3b, Q3c, Q4b), Nov 2024 (Q1a, Q1b), May 2024 (Q2a, Q7c), Nov 2023 (Q2a, Q2c, Q7a, Q7b, Q7c), May 2023 (Q1a, Q4a), Nov 2022 (Q1b, Q2ai, Q2aii, Q4bi), May 2022 (Q1c, Q6a)
Loss Relief	<i>Often tested within broader adjusted profit and total profit computations</i>
Capital Allowances	Nov 2024 (Q1), May 2023 (Q4b), Nov 2022 (Q1a, Q4a, Q4biii)
Computation of Companies Income Tax (CIT)	Nov 2025 (Q2aii, Q2aiii, Q2bi), May 2025 (Q1a, Q1b, Q4a, Q6bi, Q6bii, Q7b), Nov 2024 (Q1c), May 2024 (Q2b, Q4a, Q4b, Q4c), May 2023 (Q7b), Nov 2022 (Q1c, Q4bii), May 2022 (Q1d, Q6b)
Taxation of Specialised Businesses	Nov 2025 (Q4a, Q4b), May 2025 (Q7a), Nov 2024 (Q5a), May 2023 (Q7a), Nov 2022 (Q1a, Q1b, Q1c), May 2022 (Q4a, Q4b)
Tertiary Education Tax (TET)	May 2025 (Q1a, Q4a), Nov 2024 (Q1c), May 2024 (Q2b), May 2022 (Q1d)
Application of Information Technology in Taxation	Nov 2023 (Q5b), Nov 2022 (Q5a, Q5bi)