

# **Approved Guidelines for Completing Accounting Credit Hours**

**(For Professional Examination Purposes)**

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**Saudi Organization for Chartered and  
Professional Accountants - SOCPA**

# Approved Guidelines for Completing Accounting Credit Hours

**Required credit hours may be fulfilled in one of the following ways:**

**First:**

Studying accounting courses at one of the MoE-recognized universities; or

**Second:**

Attending SOCPA's training courses that are equivalent to credit hours as follows:

Course Name	Equivalent Credit Hours Required by SOCPA
Financial Accounting Course in the Preparatory Program for the Fellowship Exam	4
Government Accounting and Management Accounting Course in the Preparatory Program for the Fellowship Exam	2
Audit Course in the Preparatory Program for the Fellowship Exam	3
Zakat and Tax Course in the Preparatory Program for the Fellowship Exam	2
Training Program for the Accounting Technician Certificate Exam	3
Training Program for the VAT Specialist Certificate Exam	3
Training Program for the Public Sector Accounting Standards Certification Exam	4

**The following controls shall apply:**

- Credit hours for each training course are credited as shown in the table above, with a maximum of 9 credit hours for all training programs.
- Trainees cannot combine credit hours from the Financial Accounting Course in the

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Preparatory Program for the Fellowship Exam with those from the Training Program for the Accounting Technician Certificate Exam. Only the higher credit hours will be credited.

- Trainees cannot combine credit hours from the Zakat and Tax Course in the Preparatory Program for the Fellowship Exam with those from the Training Program for the VAT Specialist Certificate Exam. Only the higher credit hours will be credited.

### Third:

Obtaining one of the professional fellowships listed below, as they are equivalent to nine (9) credit hours:

<b>AICPA</b>	American Institute of Certified Public Accountants	<b>ICAEW</b>	Institute of Chartered Accountants in England and Wales
<b>CPA Canada</b>	Chartered Professional Accountants of Canada	<b>CPA Australia</b>	Chartered Accountants Australia
<b>ACCA</b>	Association of Chartered Certified Accountants, London, UK	<b>ICAP</b>	Institute of Chartered Accountants of Pakistan
<b>ICAI</b>	Institute of Chartered Accountants of India		

### Fourth:

Obtaining one of the professional certifications listed below, as they are equivalent to six (6) credit hours, or nine (9) hours if the applicant holds more than one certificate:

<b>CMA</b>	Institute of Management Accountants, USA
<b>CIA</b>	Institute of Internal Auditors, USA





**S O C P A**

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