



ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS

**STATEMENT ISSUED BY THE ZICA CHIEF EXECUTIVE OFFICER, MR. ANTHONY
BWEMBYA ON THE RELEASE OF THE JUNE 2026 ZICA EXAMINATION RESULTS**

Ladies and gentlemen,

I am pleased to announce the official release of the June 2026 ZICA examination results.

In accordance with the Accountants Act of 2008, the Zambia Institute of Chartered Accountants (ZICA) remains committed to its mandate of training and developing competent accountancy professionals who are responsive to the evolving needs of the economy. Our overarching objective is to contribute meaningfully to national socio-economic development by producing market-ready accountants capable of driving innovation, accountability, and sustainable growth across both the public and private sectors.

On behalf of the ZICA Council and Management, I wish to express my sincere appreciation to the administrators and lecturers from our approved tuition providers. Your continued collaboration and professionalism were instrumental in ensuring the smooth and successful administration of the June 2026 examinations. This partnership remains central to our mission, and we deeply value your ongoing role in shaping competent, ethical, and work-ready accountants and business leaders, in line with ZICA's vision of being a distinguished institution for finance and business professional development.

I also commend the dedication and diligence of ZICA staff and our strategic partners involved in the examination process. Your commitment, efficiency, and adherence to high standards have made the timely release of these results possible.

The Institute would also like to caution all students against engaging in any form of misconduct or examination malpractice. ZICA maintains a zero-tolerance policy towards practices that undermine the integrity, credibility, and fairness of its examinations. Candidates are therefore urged to uphold the highest standards of ethics and professionalism, in keeping with the values of the accountancy profession. Any breach of examination regulations will attract appropriate disciplinary action in accordance with the Institute's policies and procedures.

With the June 2026 examination results now published, Management will proceed to review performance outcomes and reflect on the key developments arising from this examination sitting, as we continue to strengthen the quality, relevance, and integrity of our professional qualifications:

1. Examination entries;
2. Performance;
3. Graduates;
4. High scorers in the respective qualifications; and
5. Registration for September 2026 examinations.

1.0 EXAMINATION ENTRIES

I will begin by presenting the key statistics from the June 2026 examination session.

A total of 5,273 examination registrations were recorded during the June 2026 examination session. Of these, 757 candidates were absent, resulting in an absenteeism rate of 14.4%. Consequently, 4,516 candidates sat for the examinations.

While the absenteeism rate represents a notable proportion of registered candidates, it also highlights the need for greater commitment to examination attendance. I therefore encourage students to plan and prepare adequately through disciplined study, regular attendance of tuition classes, and effective time management. Candidates are further urged to maximize the examination opportunities they invest in, in line with the principles of prudence, accountability, and responsibility that are fundamental to the accountancy profession.

With respect to gender representation, female candidates accounted for 2,081 (46.1%) of those who sat the examinations, while male candidates numbered 2,435 (53.9%), reflecting a relatively balanced participation across the two groups.

2.0 PERFORMANCE

A highlight of the performance of the candidates that sat for the June 2026 Examinations was as follows:

Overall Pass Rates

A comparison of the June 2026 examination session with the preceding two examination sessions showed that pass rates improved only in the CA Certificate in Accountancy, the CA Advisory Professional in Accountancy, and both levels of the Diploma in Accountancy. Pass rates for all other qualifications declined.

Among all the qualifications, the Postgraduate Diploma in Taxation recorded the highest overall pass rate at 63.4%, while the CA Application Advanced Diploma in Accountancy recorded the lowest pass rate at 27.3%.

Summary of the pass rates in comparison to March 2026 and December 2025 was as shown in the table below:

Qualification	Dec 2025	Mar 2026	Jun 2026
CA Certificate in Accountancy	63.6%	52%	60.6%
CA Application Advanced Diploma in Accountancy	36.5%	38.9%	27.3%

CA Advisory Professional in Accountancy	27.7%	27.3%	40.1%
Diploma in Accountancy Level 1	46.2%	48.1%	52.4%
Diploma in Accountancy Level 2	36.2%	24.5%	39.2%
Certificate in Taxation	70%	N/A	35%
Diploma in Taxation	63.5%	N/A	60%
Post Graduate Diploma in Taxation	69.9%	N/A	63.4%

Pass Rates by Gender

Regarding performance by gender, female candidates outperformed their male counterparts in the CA Application Advanced Diploma in Accountancy, the CA Advisory Professional in Accountancy, and the Diploma in Taxation qualifications. The male candidates on the other hand recorded higher pass rates in the CA Certificate in Accountancy, both levels of the Diploma in Accountancy, and the Postgraduate Diploma in Taxation qualification.

The pass rates by gender were as follows:

Qualification	Male Jun 2026	F/male Jun 2026
CA Certificate in Accountancy	61.2%	60.2%
CA Application Advanced Diploma in Accountancy	23.3%	32.6%
CA Advisory Professional in Accountancy	38%	43.1%
Diploma in Accountancy Level 1	59.8%	45.7%
Diploma in Accountancy Level 2	41.1%	39.2%
Certificate in Taxation	45.5%	22.2%

Diploma in Taxation	51.5%	83.3%
Post Graduate Diploma in Taxation	66.7%	55.8%

Pass Rates by Mode of Study

In terms of performance by mode of study, the June 2026 examination session was characterized by the strongest performance among full-time candidates in both the CA Zambia and Diploma in Accountancy qualifications. In contrast, self-study candidates recorded the highest pass rates in the Diploma in Taxation and the Postgraduate Diploma in Taxation qualifications. A comparison of performance by mode of study is presented below.

Qualification	Full-Time Jun 2026	Part-Time Jun 2026	Self-Study Jun 2026
CA Certificate in Accountancy	68.4%	56.8%	54.9%
CA Application Advanced Diploma in Accountancy	41.6%	23.2%	24.8%
CA Advisory Professional in Accountancy	67.7%	40.4%	37.7%
Diploma in Accountancy Level 1	56.2%	35.9%	50.5%
Diploma in Accountancy Level 2	61.9%	40%	33.8%
Certificate in Taxation	N/A	N/A	35%
Diploma in Taxation	33.3%	50%	62.5%
Post Graduate Diploma in Taxation	N/A	62.2%	63.8%

Pass Rates by Number of Attempts

During the June 2026 examination session, it was observed that first-time candidates recorded the highest pass rates across all ZICA qualifications, with the exception of Level 1 of the Diploma in Accountancy. This trend underscores the importance of thorough preparation before attempting the examinations. A comparison of pass rates by number of examination attempts is presented below:

	JUNE 2026			
Qualification.	1st time	2nd time	3rd time	4th & more
CA Certificate in Accountancy	63.7%	49.6%	49.3%	18.8%
CA Application Advanced Diploma in Accountancy	31.9%	20.8%	19.7%	17.4%
CA Advisory Professional in Accountancy	41.6%	38.1%	40%	35.2%
Diploma in Accountancy Level 1	55%	42.7%	42.3%	100%
Diploma in Accountancy Level 2	44.6%	30.3%	41.6%	22.2%
Certificate in Taxation	38.5%	28.6%	N/A	N/A
Diploma in Taxation	72.7%	25%	N/A	N/A
Post Graduate Diploma in Taxation	64.8%	50%	N/A	N/A

To ensure students pass subsequent examinations, it is firstly important to get tuition support from approved tuition providers who can provide the necessary tuition support in all syllabus learning outcomes. Students are also encouraged to engage in peer-to-peer support and alumni mentorship. Lastly, all students are encouraged to access all available support resources from ZICA which include examination videos, examiner reports, questions, and answers, magazine articles & technical updates including attendance of free examination techniques meetings.

3.0 GRADUATES

A total of 279 students successfully completed various levels of the ZICA qualifications during the June 2026 examination session. These graduates will be formally awarded their certificates at the graduation ceremony scheduled for September 2026. The distribution of graduates across the various qualification levels is presented below:

Qualification	Level on ZQF	Qualification Type	Number of Graduates
CA Certificate in Accountancy	Level 4	Certificate	86
CA Application Advanced Diploma in Accountancy	Level 7	Bachelor's Degree	58
CA Advisory Professional in Accountancy	Level 9	Master's Degree	88
Diploma in Accountancy	Level 6	Diploma	34
Certificate in Taxation	Level 3	Certificate	03
Diploma in Taxation	Level 6	Diploma	03
Post Graduate Diploma in Taxation	Level 8	Post Graduate Diploma	07
Total			279

Graduates of the various CA Zambia exit qualifications are commencing or continuing to undertake their supervised practical training in line with the revised CA Zambia practical training requirements.

4.0 HIGHEST SCORES AND OVERALL BEST PERFORMING STUDENTS IN RESPECTIVE QUALIFICATIONS

I would now like to recognize the highest-performing candidates across our qualifications in the June 2026 examination session. Their outstanding achievements demonstrate that, with diligent preparation, unwavering commitment, and perseverance, success in ZICA examinations is both attainable and highly rewarding.

The following candidates distinguished themselves by attaining the highest marks in their respective qualifications:

4.1 Highest Scores per Qualification

- **CA Zambia qualification**

The highest score on this qualification was 93% obtained in CA1.5 – Management Theory and Practice at the CA Certificate in Accountancy Level.

- ***Diploma in Accountancy***

The qualification had the highest score of 90% obtained in DA6 – Business Law and DA11 - Principles of Auditing.

- ***Certificate in Taxation***

The highest score on this qualification was 72% obtained in C6 – Law for Tax Practitioners.

- ***Diploma in Taxation***

The qualification had the highest score of 80% obtained in D5 – International Taxation.

- ***Post Graduate Diploma in Taxation***

The qualification had the highest score of 96% obtained in PGDT2 - Law of Taxation.

4.2 Best Overall Students per ZICA Qualification

On behalf of the ZICA Council and Management, I wish to congratulate the following students as the best graduating students in their respective qualifications for the recently released June 2026 examinations.

Qualification	Level	Name of Best Student
CA Zambia	CA Certificate in Accountancy	Mr. Emmanuel Mushikulumbwe Mundia
	CA Application Advanced Diploma in Accountancy	Mr. Vincent Simuyandi
	CA Advisory Professional in Accountancy Level	Mr. Gift C. Mwewa
Diploma in Accountancy		Ms. Ngawa Mwanza
Certificate in Taxation		Ms. Agness Sakala Malangisha
Diploma in Taxation		Ms. Judith Banda

Post Graduate Diploma in Taxation		Mr. Chileshe Sakala
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4.3 Best Students per Subject per Program

On behalf of the ZICA Council and Management, I extend my heartfelt congratulations to the following students for attaining the highest scores in their respective subjects during the June 2026 examination session:

CA Zambia		
NO	Name	Subject
	CA Certificate in Accountancy Level	
1.	Mr. Raphael Khoza	CA1.1 – Financial Accounting
2.	Mr. Owen Maposa	CA1.2 – Business Statistics
3.	Ms. Bridget Nawila	CA1.3 – Business Economics
4.	Mr. Emmanuel Mushikulumbwe Mundia	CA1.4 - Commercial and Corporate Law
5.	Mr. Boniface Bwalya	CA1.5 – Management Theory and Practice
6.	Ms. Monica Muluwa	CA1.5 – Management Theory and Practice
7.	Ms. Milcah Malasha	CA1.6 – Business Communication
	CA Application Advanced Diploma Level	
8.	Ms. Mapalo Miti	CA2.1 – Financial Reporting
9.	Mr. Ronald Chama	CA2.2 - Management Accounting
10.	Mr. Vincent Munyandi	CA2.3 – Auditing Principles and Practice
11.	Mr. Vincent Munyandi	CA2.5 - Financial Management
12.	Ms. Simangalipi Chishala	CA2.6 - Strategic Business Analysis
	CA Advisory Professional in Accountancy Level	
13.	Ms. Jessy Sankanaji Ngulube	CA3.1 - Advanced Financial Reporting
14.	Ms. Grace Chitalu	CA3.2 – Advanced Audit and Assurance
15.	Mr. Bupe Banda	CA3.4 - Advanced Taxation
16.	Mr. Waza Kamanga	CA3.5 - Advanced Management Accounting
17.	Ms. Annah Rutendo Mbetsa	CA3.6 – Advance Financial Management
18.	Mr. Anthony Zimba	CA3.7 - Public Sector Audits
19.	Ms. Gift C. Mwewa	CA3.8- Public Sector Financial Management

DIPLOMA IN ACCOUNTANCY		
NO	Name	Subject
1.	Ms. Chishiba Kalunga	DA1 – Financial Accounting
2.	Mr. Evans Chomba	DA2 -Quantitative Analysis
3.	Mr. Mwiya Kakande	DA3 - Business Economics
4.	Mr. Patrick Mwansa	DA4 - Information Technology and Communication
5.	Ms. Rahabi Kalembelembe	DA5 – Cost Accounting
6.	Ms. Tina Nelly Musona	DA6 – Business Law
7.	Ms. Mary Chitambala	DA7 – Principles of Management
8.	Ms. Carol Siingwa	DA8 - Financial Reporting
9.	Ms. Miracle Mwale	DA9 – Management Accounting
10.	Mr. Emmanuel Njobvu	DA10 – Taxation
11.	Mr. Yoram Chola	DA11 – Principles of Auditing
12.	Mr. Morgan Mubita	DA12 – Governance and Company Law

TAXATION QUALIFICATION		
NO	Name	Subject
	Certificate Level	
1.	Mr. James Musonda	C1- Business Management
2.	Mr. Cephas B.S. Namenda	C1- Business Management
3.	Ms. Agness Sakala Malangisha	C2- Economics and Financial Mathematics
4.	Mr. Timmy Soole	C3- Accountancy for Tax Practitioners
5.	Ms. Mwala Julian Kambole	C4 - Direct Taxes
6.	Mr. Ivine Imbwela Makumba	C6 - Law for Tax Practitioners
	Diploma Level	
7.	Mrs. Plackedes Banza	D1 - Business Information Management
8.	Ms. Judith Banda	D2 - Financial Management
9.	Mr. Sydney Muyunda	D3 - Business Taxation
10.	Mr. Peter Mulenga	D4 - Personal Taxation
11.	Mr. Peter Mulenga	D5 - International Taxation
12.	Mr. Emmanuel Nshindano	D6 - Tax Audit and Investigations

POST GRADUATE DIPLOMA IN TAXATION		
NO	Name	Subject
1.	Mr. Brandon Ng'andu	PGDT1 - Financial Reporting
2.	Mr. Chiwala Nkwabilo	PGDT2 - Law of Taxation
3.	Ms. Mutio Kimanthi	PGDT4 - Indirect and Trade Taxes
4.	Mr. Bwalya Mukuka	PGDT4 - Indirect and Trade Taxes
5.	Mr. Edward Nyambe	PGDT5 - International Taxation
6.	Ms. Maluba Masumbu	PGDT6 - Transfer Pricing
7.	Mr. Ntula Chileshe	PGDT7 - Tax Audit and Investigation
8.	Mr. Prosper Katungu	PGDT8 - Tax Management and Planning
9.	Ms. Maluba Masumbu	PGDT8 - Tax Management and Planning

5.0 Registration for September 2026 Examinations

I would like to remind all students that registration for the September 2026 examination session is currently ongoing. Candidates are requested to take note of the following important details:

- All registrations must be completed through the official online platform.
- The deadline for payment of examination fees is **7th August 2026**.
- To avoid any inconvenience, candidates are strongly advised to verify their examination entries within **48 hours** of making payment.

Timely registration and confirmation are essential to ensure a smooth and efficient examination process. We therefore urge all candidates to act promptly and responsibly.

6.0 Conclusion

In conclusion, allow me, on behalf of the ZICA Council and Management, to convey our profound appreciation to the ZICA Staff and our esteemed training partners, including all ZICA approved universities and colleges that deliver tuition for our professional qualifications.

Your steadfast commitment to academic excellence, professional integrity, and the development of future accounting professionals is highly valued. Through your dedication to providing quality tuition, mentorship, and learner support, you continue to make a significant contribution to the success of our qualifications and to the advancement of the accountancy profession in Zambia.

Your partnership remains indispensable to the Institute's mission of developing competent, ethical, and globally competitive accounting professionals who will contribute to national development and uphold the highest standards of the profession.

A handwritten signature in blue ink, consisting of a large, stylized 'A' followed by a smaller, cursive 'B' and a period.

ANTHONY BWEMBYA

CHIEF EXECUTIVE OFFICER