

## ACCA / CAT / DFM - Important dates

| Registration Deadline:   | Exams Entry Deadlines:   | Project Submission Deadline:                                    | Exemption Application Dates                                   |
|--|--|---|---|
| 15th August – for December exams<br>31st December – for June exams | 15th April – for June exams<br>15th October – for December exams | 31st May – for June Exams<br>30th November – for December Exams | 31st January – for June exams<br>31 July – for December exams |

## CALENDAR 2008/2009

| ACCA   | Full time  | Part time  | Evenings   | Distance Learning   |
|--|--|--|--|---|
| <b>ACCA – Qualifications</b>                 | Feb 2008 – (Exam) June 08<br>Sept 2008 – (Exam) Dec 08 | Feb 2008 – (Exam) June 08<br>Sept 2008 – (Exam) Dec 08 | Sept 2008 – (Exam) Dec 08<br>Sept 2008 – (Exam) Dec 08 | Feb 2008 –<br>Exams June 2008 and Dec 2008<br>Sept 2008<br>Exams June 2009 and Dec 2009 |
| <b>CAT (Certified Accountant Technician)</b> | Feb 2008 – (Exam) June 08<br>Sept 2008 – (Exam) Dec 08 | Feb 2008 – (Exam) June 08<br>Sept 2008 – (Exam) Dec 08 | Sept 2008 – (Exam) Dec 08<br>Sept 2008 – (Exam) Dec 08 | Feb 2008 –<br>Exams June 2008 and Dec 2008<br>Sept 2008<br>Exams June 2009 and Dec 2009 |
| <b>Diploma in Financial Management</b>       | Feb 2008 – (Exam) June 08<br>Sept 2008 – (Exam) Dec 08 | Feb 2008 – (Exam) June 08<br>Sept 2008 – (Exam) Dec 08 | Sept 2008 – (Exam) Dec 08<br>Sept 2008 – (Exam) Dec 08 | Feb 2008 –<br>Exams June 2008 and Dec 2008<br>Sept 2008<br>Exams June 2009 and Dec 2009 |

## FEES 2008/2009 (UK and UE)/Internationals

| ACCA   |  | UK/UE                                  | International                          |
|--|--|--|--|
| <b>ACCA – Qualifications</b>                 | Paper F1 – F2<br>Paper P1 – P9                             | £360/Paper<br>£400/Paper               | £400/Paper<br>£440/Paper               |
| <b>CAT (Certified Accountant Technician)</b> | Introductory level<br>Intermediate Level<br>Advanced Level | £310/Paper<br>£350/Paper<br>£380/Paper | £350/Paper<br>£390/Paper<br>£420/Paper |
| <b>Diploma in Financial Management</b>       | Module A<br>Module B                                       | £500/Paper<br>£550/Paper               | £550/Paper<br>£600/Paper               |
| <b>Registration fee (Not Refundable)</b>     |  | <b>£100</b>                            |  |

## Accounting Studies (ACCA)

ACCA (the Association of Chartered Certified Accountants) is the largest and fastest-growing global professional accountancy body with 296,000 students and 115,000 members in 170 countries. ACCA's aim is to offer the first choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

ACCA support students and members throughout their careers, providing services through a network of nearly 80 offices and centres. ACCA has established more than 50 global accountancy partnerships, through which deliver qualifications and a range of services which promote global standards, benefit the accountancy profession and enhance the value of accountants in the workplace. ACCA works closely with more than 470 registered tuition providers and nearly 8,500 employers of accountants and finance professionals.

ACCA use expertise and experience to work with governments, donor agencies and professional bodies to develop the accountancy profession. ACCA aims to achieve and promote the highest professional, ethical and governance standards and advance the public interest.

ACCA's reputation is grounded in over 100 years of providing accounting and finance qualifications. Long traditions are complemented by modern thinking, backed by a diverse, global membership.

### ACCA Registration

All students who want to sit ACCA examination must register as a student with ACCA. To sit specific exams with ACCA student must register (the student will be sent an exam entry form once you have registered with ACCA). You must remember the registration date.

In order to get registered with ACCA for a particular session, send your completed registration form (IR) along with the registration fees (draft of 50 pounds made in favour of ACCA) and required documents (The list of the documents to be attached can be found on the last page of the form) directly to the **Department (IR), ACCA, 1 Woodside Place, Glasgow, G3 7QF, UK.**

You do not need to forward examination or exemption fees when you register. Once your application to become an ACCA professional scheme student has been accepted, you will be notified of which ACCA papers (if any) you will receive exemptions from and invoiced for the appropriate amount at that time. Exemptions awarded are determined according to the academic qualifications you hold on registration. Once you are registered with ACCA there will be a direct correspondence between you and ACCA. So all the invoices regarding the payment of examination and annual subscription fee will be dispatched at your postal address accordingly.

### ACCA Qualification Practical Experience Requirement (PER)

A key component of the ACCA Qualification is gaining relevant practical experience. As an ACCA member, you will need to be equipped with the relevant skills and knowledge to meet different challenges in your career. ACCA's practical experience requirement (PER) enables you to apply the knowledge gained through your exams; and develop the skills, attitudes and behaviors that you will need to demonstrate as a qualified accountant. PER provides a framework for achievement, confirming effective and sustainable workplace performance, making you a more valuable employee.

### Ethics module

Students studying for the ACCA Qualification will be required to complete on line ethics training module developed by ACCA. Students will be given access to the Professional Ethics Module by ACCA as soon as they become eligible to take paper P1 and will be able to complete the module on their convenience.



## ACCA Qualification

The ACCA Qualification will help your career progress in any organisation. It's an established route to professional status – allowing you to use the 'ACCA' letters after your name on successful completion. Globally, employers will understand and respect your qualification. You will be in demand for your finance and accounting knowledge and skills worldwide, regardless of employment sector. ACCA can offer you various entry points onto its qualification, depending on your age and previous academic qualifications.

Within the ACCA Qualification there is a strong focus on professional values, ethics and governance – skills which are essential as the accountancy profession moves towards strengthened codes of conduct, regulation and legislation with an increasing focus on professionalism and ethics in accounting. You must sit 14 papers (nine of which are eligible for exemption) and three-years' relevant practical experience.

The ACCA Qualification embeds the global accounting education standards set by the International Federation of Accountants (IFAC). There is a strong focus on professional values, ethics, and governance. These skills are essential as the profession moves towards strengthened codes of conduct, regulation, and legislation – with an increasing focus on professionalism and ethics in accounting. These are examined at the highest level in the ACCA Qualification and are a core element of your practical experience requirements.

The ACCA Qualification is designed to provide the accounting knowledge, skills and professional values which will deliver finance professionals who are capable of building successful careers across all sectors, whether they are working in the public or private sectors, practising in accounting firms, or pursuing a career in business.

In order to qualify as an ACCA member, you will complete:

- 14 exams (nine of which are eligible for exemption)
- relevant practical experience, with a minimum of three years
- a Professional Ethics module.

### ENTRY REQUIREMENTS

#### Minimum entry requirements

Two A Levels and three GCSEs or equivalent in five separate subjects, including English and Mathematics. Full information on the minimum entrance criteria for each country is available in the 'related documents' section

#### Mature Student Entry Route (MSER)

Normally over age 21. No academic qualifications required must pass the equivalent of Papers F2, Management Accounting and F3, Financial Accounting within two years before further progression to the ACCA exams is permitted.

#### Graduate-entry route

Relevant degree holders from ACCA-accredited institutions may be exempted from all nine exams within the Fundamentals level and register directly at the Professional level. Degrees with some relevance may also qualify for exemptions

#### Access to ACCA via CAT qualification

No academic qualifications required sit Certified Accounting Technician (CAT) qualification first and then transfer to the Skills module of the ACCA Qualification by claiming exemption from the first three papers in the Knowledge module.

| ACCA Qualification  |  |
|---|--|
| <b>Fundamentals (9 papers)</b><br>Knowledge<br>F1 Accountant in Business<br>F2 Management Accounting<br>F3 Financial Accounting   | <b>Professional (5 papers)</b><br>Essential<br>P1 Professional Accountant<br>P2 Corporate Reporting<br>P3 Business Analysis                                    |
| <b>Skills</b><br>F4 Corporate and Business Law<br>F5 Performance Management<br>F6 Taxation<br>F7 Financial Reporting<br>F8 Audit and Assurance<br>F9 Financial Management | <b>Options (2 papers)</b><br>P4 Advanced Financial Management<br>P5 Advanced Performance Management<br>P6 Advanced Taxation<br>P7 Advanced Audit and Assurance |

## Certified Accounting Technician (CAT) qualification

Whether you wish to start a career in finance, gain recognition for the wealth of skills and experience you have already achieved, or want accelerated progression to the ACCA Qualification and a more senior position in accountancy, ACCA's Certified Accounting Technician (CAT) qualification will help you towards your career of choice.

The CAT qualification comprises a combination of exams and practical experience. It is designed to equip you with all the necessary technical skills and knowledge required to fulfil an accounting role to technician level. It also provides a firm foundation of knowledge and the opportunity to fast track towards becoming a professional ACCA accountant. To achieve CAT status you will need to complete a set of exams and one year's practical experience in the workplace. The CAT Scheme allows you to take control of how and where you study. With a range of internationally relevant syllabus options and the choice of distance learning, face-to-face or self study, the qualification is ideally suited to those who are keen to progress their careers while maintaining a manageable work-life balance.

The CAT qualification is internationally recognised and highly regarded. It can lead to a challenging and rewarding career. Upon completion of the exams and required practical experience you will be able to apply to use the letters "CAT" after your name. In addition, you will have the opportunity to join the CAT alumni.

### ENTRY REQUIREMENTS

There are no formal academic qualifications necessary to register. If you have no academic qualifications, you will be expected to complete all three Levels of the Certified Accounting Technician examinations.

Holders of certain qualifications may receive exemptions from some of the papers. Use our online exemptions database to find out if you are eligible.

You may claim exemption from the Introductory Level exams if you satisfy the one year's practical work experience requirement and can verify this by completing your Technician Training Record (TTR), which will be sent to you when you have registered as a CAT student.

Exams and exemption fees are available on the ACCA web site [www.accaglobal.com](http://www.accaglobal.com)

#### CAT (Certified Accountant Technician)

##### Introductory level

P1 Recording Financial Transactions (International variant)  
P2 Information for Management Control

##### Intermediate level

P3 Maintaining Financial Records (International variant)  
P4 Accounting for Costs

##### Advanced level

P5 Managing People and Systems  
P6 Drafting Financial Statements (International variant)  
P7 Planning, Control and Performance Management

##### PLUS two options from:

P8 Implementing Audit Procedures (International variant)  
P9 Preparing Taxation Computations (UK)  
P10 Managing Finances

## Diploma in Financial Management

Many non-accountants are daunted by the thought of managing budgets, making financial decisions or simply understanding the language of finance.

The ACCA Diploma in Financial Management provides the practical knowledge you need to take the fear out of accounting and ensure confident participation in financial discussions. This new qualification is aimed at middle and senior managers with financial responsibility, and is built around a unique, one year programme.

Based on ACCA's highly successful Certified Diploma in Accounting and Finance, which has been completed by nearly 10,000 managers worldwide, the Diploma has an established reputation. Many of these managers have taken advantage of the qualification's postgraduate status to gain advanced standing towards MBAs and other masters qualifications.

The Diploma covers a range of key areas, including how to interpret financial statements, plan, manage and measure performance using budgets and other financial techniques, make financial decisions and manage all kinds of financial risk.

The ACCA Diploma in Financial Management is a highly effective way to overcome your fear of finance

### ENTRY REQUIREMENTS:

The minimum entry requirement for the Diploma is a recognised degree, higher national certificate/diploma or a non-accounting professional qualification.

Individuals who do not hold these qualifications may be admitted on the basis of their work experience. In these circumstances, you are normally required to be at least 23 years old and you should be able to demonstrate, with an employer's reference, that the Diploma will be relevant to your work. If you are self-employed, a reference from an accountant, solicitor/attorney or bank manager will be required.

#### DIPLOMA IN FINANCIAL MANAGEMENT

##### Module A

Interpretation of Financial Statements  
Performance Management

##### Module B

Financial Strategy  
Risk Management