

CERTIFIED ACCOUNTING TECHNICIAN FOR EXAMS HELD UP TO NOVEMBER 2011

📁 **CAT is the ideal qualification** for you if you are employed in an accounting support role, or looking for your first job in accounting, or are returning to work. Being *part-qualified* having completed the first two levels will also help you get your first accounting job. Many businesses employ accounting technicians to do the work that used to be done by professional accountants. Salary levels are good – usually up to £25K for fully qualified CAT staff. And CAT is not only a qualification in its own right but it also acts as a stepping stone to professional accounting qualifications, for example giving you entry to the ACCA Professional Stage with exemption from three papers in Part 1. CAT is recognised globally and within the UK vocational qualifications framework.

CAT Introductory & Intermediate Levels

Awarding Body

Association of Chartered Certified Accountants (ACCA)
Contact: ACCA Connect
Tel 0141 582 2000 Fax 0141 582 2222
E-mail students@accaglobal.com
2 Central Quay 89 Hyde Park St GLASGOW G3 8BW
The ACCA is the largest accountancy body in the UK and examines CAT worldwide.

Entry requirements

There are no entry requirements for this course, and you do not need any prior knowledge of accountancy. Register with the ACCA at the above address, preferably as soon as you start the course.

Estimated study time

We suggest you allow a notional 40 hours for each course (ACCA directed study time guideline is 24 hours for Introductory subjects and 40 hours for Intermediate subjects).

Selecting your papers

You can take Papers 1-4 in any order, but the ACCA recommends the numerical sequence, and so you should normally complete the introductory level first.

If you are already employed in accounting, and have completed the training requirements as set out in the Technician Training Record, you can proceed direct to the Intermediate level without taking the introductory exams. You will however need to be very confident of your basic book-keeping up to trial balance and of your understanding of basic cost accounting. If in doubt, you can purchase our course material for study without subscribing to the tuition service.

⇒ **From December 2011 the CAT exam scheme is replaced by Foundations in Accountancy.** Please contact Enrolment Office for latest information.

○ COURSE PROVIDERS

The Distance Learning Partnership is a Tuition Provider for CAT listed with the ACCA. Our course material and tuition service are provided by our established and experienced Greenfields team, **Elaine Horrocks** BSc (Hons) ILTM CPFA FIIA PIIA, Partner in Horrocks Associates, and **Raymond J Taylor** ACIB ACIS FFA Dip Distance Ed.

Course includes:

- Accredited interactive training manuals from the leading ACCA-recommended publisher BPP, including both study manual and revision kit
- Our Study Guide for each subject, providing additional notes and commentary
- 10 Tutor-marked Assignments (five for each Paper) – bags of practice
- Tutor helpline (phone or e-mail) if you get stuck on anything
- Service up to November 2011

Introductory & Intermediate Syllabuses (to 11/11)

Paper 1: Recording Financial Transactions

Business transactions & documentation, double entry bookkeeping, banking & petty cash, sales & sales records, purchases & purchase records, payroll, control accounts & initial trial balance.

Paper 2: Information for Management Control

Use computer systems safely & efficiently, security confidentiality & legal issues, management information, income & expenditure, comparisons, decision making

Paper 3: Maintaining Financial Records

Basic bookkeeping, including final accounts. Accounting standards principles & policies. Fixed assets & depreciation. Control accounts, reconciliations and errors. Adjustments to the trial balance. Final accounts.

Paper 4: Accounting for Costs

Management information. Cost classification & behaviour. Elements of cost. Marginal costing and absorption costing. Product & service costs. Estimating costs & revenues.

£ Prices (Introductory & Intermediate Levels)

Subjects: 1 or 2, 3 or 4: £125 each 1 + 2, or 3 + 4: £235 inclusive of UK postage

Papers 1-4 inclusive

Price for enrolment covering **Papers 1-4 inclusive £425.**

Plus Post & Packing if outside the UK:

Papers 1 or 2, 3 or 4 £15.00 1 + 2, or 3 + 4 £20.00

Papers 1-4 £25.00

Prices by instalments (UK only)

1 or 2, 3 or 4: deposit £57 and 3 payments of £25 (Total £132)

1 + 2, or 3 + 4: deposit £85 and 4 payments of £40 (Total £245)

1-4: Deposit £105 and four payments of £82.50 (course price £435).

Previous clients:

We allow you a **previous client 5% discount** when you re-enrol with us for your next course.

CAT Advanced Level (to 11/11)

Two papers are available from DLP.

Paper 5: Managing People & Systems

Business & Accounting Environment Effective management of business & accounting systems Individual effectiveness at work Health, safety and security in the working environment

Paper 6: Drafting Financial Statements

General framework Preparing financial statements Cash flow statements Interpretation of financial statements Consolidated accounts

£ Prices are the same

**Paper 5 or 6 £125 Papers 5 & 6 £235 inclusive of UK postage
Inclusive Price Intermediate plus Two Advanced Papers: £425.00**

Overseas clients: add Post & Packing: Paper 5 or 6 £15.00; Papers 5 and 6 £20.00 Papers 3-6 £25.00

Prices by instalments UK only

Instalment plan and prices as for Introductory and Intermediate.

Examination Entry & Assessment

☞ **Exam Dates: June** (paper-based) and **February-November** (computer-based)

Introductory Level

The exams at Introductory Level are *multiple choice* and are 2 hours each. You can apply for the written paper exams or take a computer-based assessment. Our course will prepare you for either style of examination but if you plan to take CBE it is useful to familiarise yourself with the operation of the system.

Intermediate Level

The exam papers are 2 hours each and comprise both multiple choice *and* longer questions and can be taken as written exams or as a computer-based exam. Our course prepares you for the written paper exam.

Advanced Level

Paper 5 is 2 hours. Paper 6: 3 hours
Both papers include a multiple choice element.

Registration and Exam Entry

You must be registered with the ACCA in order to take the exams (see address overleaf), Information is given in the ACCA CAT handbook. **You must have registered by 31 December 2010** if you plan to take a paper-based exam in June 2011. **Existing (registered) CAT students** may take the **paper-based versions** of the existing exams in **June 2011** to the **computer-based versions** of the existing exams up to **November 2011**.

Training

As well as passing the exams, you need to obtain *at least one year's relevant accounting experience*, supervised by a qualified accountant and verified by your employer. Your experience is logged in the **Technician Training Record** which you submit to the ACCA. The ACCA will give you advice on this when you register. You can also input your details to the TTR online in order to test what work you have already covered and what you still need to do.

FOUNDATIONS IN ACCOUNTANCY

New Scheme from December 2011

Introductory Certificate in Financial & Management Accounting

Recording Financial Transactions (FA1)

Management Information (MA1)

Intermediate Certificate in Financial & Management Accounting

Maintaining Financial Records (FA2)

Managing Costs & Finance (MA2)

Diploma in Accounting & Business: the four above papers plus

Accounting in Business (FAB)

Management Accounting (FMA)

Financial Accounting (FFA)

Certified Accounting Technician: Diploma in Accounting & Business plus 2 of three optional papers and 1 year's practical experience. In addition all candidates will take a free online paper (once only) on professionalism & ethics.

Transitional arrangements: In transferring to Foundations in Accountancy you will be given credit for CAT papers passed. Please contact the Enrolment Office for information about our revised courses for the FIA

CAT Examination Subjects (to 11/11)

INTRODUCTORY:

- 1 Recording Financial Transactions (*)
- 2 Information for Management Control

INTERMEDIATE:

- 3 Maintaining Financial Records (*)
- 4 Accounting for Costs

Reminder: last paper-based exam June 2011 computer-based November 2011

ADVANCED:

- 5 Managing People & Systems
- 6 Drafting Financial Statements (*)
- 7 Planning, Control and Performance Management (not offered by DLP) and TWO from (not offered by DLP):
- 8 Implementing Audit Procedures (*)
- 9 Preparing Taxation Computations (UK)
- 10 Managing Finances

There are **UK** and alternative **International paper** options for those papers marked (*). Our material covers the UK options.

Note: If you registered with the ACCA by **31 December 2010**, you can take the June 2011 paper-based exam or computer-based exams between February and November. If you registered with ACCA **from 1 January 2011** for FIA you can take the computer-based exams from February to November but please note that these will be on the old CAT syllabuses for the equivalent papers although the papers will be renumbered as for FIA.

⇒ OTHER FINANCIAL COURSES FROM DLP:

- **Foundation Course in Book-keeping**
- **Basic Book-keeping, Book-keeping Level II (Manual or Computerised), Book-keeping Level III (Manual & Computerised) (Institute of Certified Book-keepers)**
- **VAT for Book-keepers**
- **Payroll Management Certificate & Diploma (Institute of Certified Book-keepers)** using Sage Instant Payroll
- **Business Finance Certificate**

HOW TO ENROL

Complete the enclosed enrolment form and send with payment (or deposit and completed Bankers Standing Order form) to:

The Distance Learning Partnership
FREEPOST SEA9262 West Horsley
LEATHERHEAD KT24 6BR

- **Or** telephone: 01483 28 5626 for credit card payment.
- **Or** enrol online using our secure payment facility.

Overseas Clients:
PO Box 52 East Horsley
GREAT BRITAIN
KT24 6YQ

Please note that you are responsible for arranging your ACCA registration and exam entry.

www.distancelearningpartnership.co.uk

Regd in England No 3884393