

CERTIFIED ACCOUNTING TECHNICIAN

📁 **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 0141582 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.

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.

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).

⇒ Courses for **Advanced Level** Papers 5 & 6 are now available. Guided learning hours are 40 hours for Paper 5, 60 hours for Paper 6. Papers 7, 8 in preparation.

○ 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
- 1-year service contract – allows you plenty of time to complete and up to two exams (renewable at a discount if you have not finished at the end of 12 months)

Introductory & Intermediate Syllabuses

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 £425.00

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

Two papers are available. Further papers are in preparation.

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 and December

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 register by 31 December** if you plan to take the exam the following June, or by **15 August** for December.

ACCA Registration fee (2009):	£58 (renewable by 1 January each year).
CAT Exam fees Introduction/Intermediate	£37 per paper
CAT Advanced	£42 per paper

You must send your exam entry to the ACCA by the following dates:

- June Exam 15 April
- December Exam 15 October

Training

As well as passing the exams, in order to progress from a Passed Finalist to a Certified Accounting Technician, 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.

Exemptions

Detailed advice on exemptions if you have obtained other qualifications are given on the ACCA website. Check for the latest information or contact the ACCA if in doubt.

GCE AL Accounting	Papers 1, 2 and 3
RSA Accounting 2 plus Practical Book-keeping	Paper 1
LCCIEB Level 3 Accounting	Papers 1 and 3
Pitmans Book-keeping & Accounts 2 plus computerised Accounts 2	Paper 1
Pitmans Accounting 3	Papers 1 & 3

Further Advice – Personal Consultation

If you would like to discuss the academic and practical aspects of the course before you enrol for the Introductory Level, you are welcome to contact our CAT Course Tutor, Elaine Horrocks: Tel 01525 372 863 (between 10am and 6 pm Mon-Fri) e-mail elaine@bhorrocks.freereserve.co.uk

Examination Subjects

INTRODUCTORY:

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

INTERMEDIATE:

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

Let us know your likely choice of Advanced papers in advance if possible

ADVANCED:

- 5 Managing People & Systems
- 6 Drafting Financial Statements (*)
- 7 Planning, Control and Performance Management and TWO from:
 - 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.

- **Order of Papers:** You can take the papers in any order but the ACCA recommends the numerical sequence. If you are working in taxation or audit, you are free to take these papers earlier if you wish.
- **Transitional arrangements:** if you have completed some papers under the previous examination scheme you will be given credit for papers you have passed.
- **Advanced Level:** Please check with us for the latest information of further papers.

⇒ OTHER FINANCIAL COURSES FROM DLP:

We offer a range of courses in finance and book-keeping and accounts. Please ask for further information or visit our website.

- **Basic Book-keeping, Book-keeping Level II (Manual or Computerised), Book-keeping Level III (Manual) (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 (Open College)**

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

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