



Isle of Man  
**International  
Business School**

Scoil Dellal Eddyrashoonagh Vannin

**The Association of Chartered Certified  
Accountants (ACCA)**  
**Certified Accounting Technician (CAT)**

## **INTRODUCTION**

CAT is a professional qualification in accountancy that is awarded by the Association of Chartered Certified Accountants (ACCA). It is ideal if you are looking for an introduction into accounting and will enable you to support the work of professional accountants.

Qualifying as a CAT will ensure you are technically competent in all aspects of accounts support, testing your theoretical knowledge through a set of stringent examinations.

ACCA's international status and reputation as a world leader in accountancy education and training will mean that your Technician qualification will be well respected in all employment sectors all over the world.

Upon successful completion of the course and one year approved experience you are awarded the CAT qualification and you can use the designation Certified Accounting Technician (CAT) after your name. Certificates are awarded after completing each stage of examinations.

Completion of the qualification also provides a stepping stone onto the ACCA professional examinations and allows you to claim full exemption from the ACCA Knowledge module of the Fundamental stage.

## **ENTRY REQUIREMENTS**

In line with ACCA's tradition of open entry no prior knowledge or formal qualifications are necessary, but you must normally be aged 16 or above to register, and if you have no qualifications you will be expected to complete all three levels. Some qualifications will receive exemptions from some or all papers, students must apply to ACCA directly in this respect.

## **TIMESCALE TO COMPLETE QUALIFICATION**

This depends on effort, commitment and previous qualifications; it is possible to complete the qualification in two academic years but many students prefer to spread their studies over a longer period of time. Flexibility of time scales means that you can choose to study which suits you best and qualify in your own time and at your own pace.

## QUALIFICATION

<u>Introductory</u>	Paper 1 Recording Financial Transactions	2 hour multiple choice examinations (computer based or written)
	Paper 2 Information for Management Control	
<u>Intermediate</u>	Paper 3 Maintaining Financial Records	2 hour examinations, (computer based or written)
	Paper 4 Costs Accounting	
<u>Advanced</u>	Paper 5 Managing, People & Systems	
	Paper 6 Drafting Financial Statements (Industry & Commerce)	
	Paper 7 Planning, Control and Performance Management	
<u>Options</u>	Paper 8 Implementing Audit Procedures	
(2 from 3)	Paper 9 Preparing Taxation Computations	
	Paper 10 Managing Finances	
	All Advanced papers are three hour written examinations	

## EXAMINATIONS

The Isle of Man College is an ACCA Approved Centre for Computer Based Exams (CBE), and CBE will be used to assess all papers at Introductory and Intermediate levels. The cost of CBE will be included in the course fees; any student requiring a CBE re-sit will be required to pay a further fee. Should any student opt to sit the written examination rather than the CBE then this portion of the fee will not be refundable. ACCA require CAT students to be registered with them before any exams are attempted. You should note that the CBE for paper 1 will be held at the end of November/start of December, and you are therefore strongly advised to submit your application to ACCA as soon as possible to avoid potential eligibility problems in sitting the CBE at that time.

**Prospective students should note that registration with ACCA and all examination entries (other than CBE) are the sole responsibility of the student. Information and assistance is available on request.**

### IMPORTANT DATES (for students wishing to sit written papers only)

#### Examination Session

June  
December

#### Closing Date for Registration with ACCA

31 December (the preceding year)  
15 August (the same year)

Further details of all aspects of the qualification are available on the ACCA website: [www.accaglobal.com](http://www.accaglobal.com)



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