



CAT Student Handbook

Welcome to ACCA. We are delighted that you have registered with us as a Certified Accounting Technician (CAT) student.

You are now an important part of the world's largest and fastest-growing international accountancy body, with over 300,000 members and students in 160 countries.

ACCA's CAT qualification combines relevant and targeted study with practical experience. The qualification will prepare you for a career as an accounting technician or you may want to use the CAT qualification as a progression route on to ACCA's Professional Scheme exams. Whatever your goals and ambitions, we look forward to working with you in a partnership which will last throughout your studies and beyond.

We wish you every success.

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1

The basics

As a recently registered CAT student you are about to embark on a valuable educational experience, gaining new skills and acquiring technical knowledge. At the outset, there is certain practical information you need to know. This section outlines some of the information that will be particularly useful to you in your early student days.

ACCA CONNECT

STUDENT REGISTRATION (ID) CARD

STUDENT PASSCODE

CHANGING YOUR ADDRESS

FEES FOR THE YEAR

CLAIMING AND PAYING FOR EXEMPTIONS

REMOVAL FROM THE REGISTER/RESIGNATION

HOW TO RE-REGISTER

HOW TO PAY FEES

1 The basics

ACCA CONNECT

ACCA Connect is a state-of-the-art global customer service centre, designed specifically to meet your needs wherever you are in the world. For any enquiries, simply contact us using the details below for a fast, efficient response.

ACCA Connect
 64 Finnieston Square
 Glasgow G3 8DT
 United Kingdom
 tel: +44 (0)141 582 2000
 fax: +44 (0)141 582 2222
 e-mail: students@accaglobal.com

ACCA CONNECT

 Open  Closed (GMT/BST as appropriate)

Time (24 hour clock)

00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23

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STUDENT REGISTRATION (ID) CARD

Your student registration (ID) card is included with this pack. Please take good care of it and bring it with you whenever you attend an ACCA exam centre. If you forget or lose your ID card, it is important that you bring another form of identification when you attend an exam. Your passport or other national identity card will normally be acceptable.

You will need to inform ACCA Connect, immediately, in writing, if:

- you lose your student registration card
- you change your name by deed poll
- you change your name by marriage/Decree Nisi*.

If you need a new card please send a payment of £10 to cover the cost of replacement (*except in these circumstances) along with copies of the relevant certificates. Where possible, you should also return the original card.

STUDENT PASSCODE

In addition to your student ID card, you have also been issued with a four-digit passcode (you will find it in the profile letter sent with this pack). Your passcode is important as it allows you to gain access to the *myACCA* section on the website where you can access a whole range of online services. You will find more detailed information about online services in the 'How we can help' section of this booklet.

CHANGING YOUR ADDRESS

It is important that you notify us as soon as you have a change of address. In an effort to simplify the process, you can go online to change your business or home address instantly. Simply visit our website at www.accaglobal.com and sign in to *myACCA*. If you prefer not to amend your details online, then let us know your new details by writing to *ACCA Connect*. A change of address form is regularly reproduced in the monthly magazine, *student accountant*. Alternatively, e-mail your change of address details to students@accaglobal.com

Due to the large number of address changes sent to us we cannot acknowledge changes. The next communication you receive from us should confirm that your details have been correctly amended. Please

allow up to four weeks for a change of address to be implemented and ensure that you can access your mail in the meantime.

FEES FOR THE YEAR

Your first annual payment needs to be made by 1 January following the date of your registration – irrespective of the month in which you registered. For example, if you register in December, then you will be required to pay your annual subscription by the next January. The payment helps us to provide you with administrative support, and also helps us to publish and distribute your monthly edition of *student accountant*.

CLAIMING AND PAYING FOR EXEMPTIONS

If you are entitled to claim exemptions from any of the CAT papers as a result of qualifications which you submitted with your registration form, you will shortly receive notification of your exemptions (if you have not done so already) and details of any exemption fees you will be required to pay.

If you have not yet claimed your exemptions you will need to send photocopies of your qualifications to Glasgow by 31 January for exemptions to be reflected in the June exam options and by 31 July for exemptions to be reflected in

the December exam options (or at least two weeks earlier if submitting to an ACCA office outside the UK). Please note that if you have registered under a CAT Joint Examination Scheme you will need to submit your application for exemptions earlier – please see the CAT Joint Examination Scheme section of this booklet for exact dates.

If you have sufficient work experience to fulfil the requirements of the Technician Training Record (TTR) you may claim exemption from the Introductory Level papers by sending in your completed TTR to ACCA.

There are no exemption fees payable for exemptions awarded at Introductory and Intermediate Levels. At Advanced Level, the exemption fee is equivalent to the exam fee.

Please ensure that you make prompt payment. Failure to pay promptly may jeopardise your student status and result in your removal from the register. In addition, if you pay to enter for a paper in the exam and then apply for exemption from that paper prior to sitting the exam, you will need to pay for both the exam fee and the exemption fee.

1 The basics

REMOVAL FROM THE REGISTER/ RESIGNATION

If your student balance is in arrears, you will not normally be entitled to remain on the register and your name will be removed.

If you would like to resign from the CAT student register, please notify *ACCA Connect* (in writing) by 31 December in the year for which you have paid your annual subscription. You should also return your CAT student registration card.

Your notice of resignation will not be accepted if a complaint against you has been received by ACCA until such time as the matter has been finally resolved, including the payment of any order for costs.

HOW TO RE-REGISTER

If your registration has lapsed for any reason and you want to take the exams, you will need to re-register. A Technician Re-Registration form can be obtained from your local ACCA office or from *ACCA Connect*. The application closing dates for re-registration are the same as for initial registration.

You will need to pay a re-registration fee, which will be the same as the initial subscription fee. An additional administrative charge will also be made if any fees were outstanding when you left the register.

Outstanding exemption or exam fees will also need to be paid. Exemption fees will be charged at the current rate at the time of re-registration but exam fees will be charged at the rate at the time of your initial registration.

If you have obtained any additional qualifications since leaving the register, please submit full details to us for assessment. Any exemption award is based on the policy in place at the time of your re-registration.

Your exemptions status will not be reviewed unless you have gained additional qualifications since leaving the register.

HOW TO PAY FEES

Payment can be made by VISA, Master Card, AMEX, Switch and Solo or a Sterling cheque valid in the UK, Sterling bank drafts drawn on a UK bank or Crossed British Postal Orders. Charges arising from other methods of payment – for example, Sterling cheques drawn by banks outside the UK – will need to be added to the payment.

Payment can also be made online by VISA, Master Card, AMEX, Switch and Solo only at www.accaglobal.com

To avoid any delay in transmission of completed forms from outside the UK, you should take them to your bank as soon as possible after completion and comply with any Exchange Control Regulations.

ACCA attempts to keep its fees and subscriptions as low as possible. In order to avoid high administration and postage costs, receipts will not normally be issued. If you are required by your college, employer or bank to provide evidence of payment, please ensure that you retain proof of the transaction.

Your student registration number and passcode are important – so why not keep a note of them here?

MY STUDENT REGISTRATION NUMBER IS:

MY STUDENT PASSCODE IS:

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Dates for your diary

Please use the following checklist as a helpful reminder of key dates – we suggest you use this pull-out guide or mark the dates in your diary.

It is important that you keep to the dates shown in this guide.

Please note that if you have registered under a CAT Joint Examination Scheme, you may need to work to different dates. Please check these dates in the CAT Joint Examinations Scheme section of this handbook.

JANUARY

Payment of your Annual Subscription is now due (please enclose your Remittance Advice Note with your payment).

Application for exemptions to be reflected in the June exam options must be submitted by **31 January** (or at least two weeks earlier if submitting to an ACCA office outside the UK).

FEBRUARY

Results will normally be sent to you if you sat your exams in December and can be accessed from the ACCA website.

An Examination Entry Form and Status Report will be sent to you if you are eligible to sit exams in June.

If you have completed the CAT exams, and provided you indicated as such on your Registration Form, you will be automatically transferred onto the ACCA Professional Scheme and receive an Examination Entry Form for the June session Professional Scheme exams.

MARCH

If required, we need to receive your request for a Special Exam Centre for the June sitting, or for any conditions which require special facilities at a regular centre, by **15 March**.

APRIL

Examination Entry Forms for June sitting should be received by ACCA's Exams department in Glasgow, UK, by **15 April**.

Application to change your stream or variant exam for June sittings must be submitted by **15 April**.

An Examination Entry Acknowledgement will be sent to you if you are entered to sit exams in June.

MAY

You will receive your Examination Attendance Docket detailing the subjects you are entered to sit in the June exams and the address of the exam centre.

JUNE

Exams will normally be held over an eight-day period in the first and second week.

JULY

Applications for exemptions to be reflected in the December exam options must be submitted by **31 July** (or at least two weeks earlier if submitting to an ACCA office outside the UK).

AUGUST

If you have resigned/been removed from the CAT register, your application for re-registration must be submitted by **15 August** (or at least two weeks earlier if submitting to an ACCA office outside the UK) if you wish to attempt exams in December.

Results will normally be sent to you if you sat the exams in June and can be accessed on the ACCA website.

An Examination Entry Form and Status Report will be sent to you if you are eligible to sit exams in December.

If you have completed the Certified Accounting Technician exams, and provided you indicated as such on your Registration Form, you will be automatically transferred onto the ACCA Professional Scheme and receive an Examination Entry Form for the December session of the Professional Scheme exams.

SEPTEMBER

If required, we need to receive your request for a Special Exam Centre for the December sitting, or for any conditions which require special facilities at a regular centre, by **15 September**.

OCTOBER

Examination Entry Forms for December sitting must be received by ACCA's Exams department in Glasgow, UK, by **15 October**.

Application to change your stream or variant exam for December sittings must be submitted by **15 October**.

An Examination Entry Acknowledgement will be sent to you if you are entered to sit the exams in December.

NOVEMBER

You will receive your Examination Attendance Docket detailing the subjects you are entered to sit in the December exams and the address of the exam centre.

A Subscription Invoice will be sent to you for your Annual Subscription for the following calendar year.

DECEMBER

Exams will normally be held over an eight-day period in the first and second week.

If you have resigned/been removed from the CAT register, your application for re-registration must be submitted by **31 December** if you wish to sit exams in June (or at least two weeks earlier if submitting to an ACCA office outside the UK).

3

How we can help

As a CAT student, you are very important to us. We want you to progress through your exams and, ultimately, to achieve CAT status. At ACCA, we pride ourselves on the range of services we provide. We offer a flexible approach and accessible services to help you with your studies. This section outlines the services and support we offer you during your student days.

STUDENT ACCOUNTANT

GLOBAL NETWORK OF OFFICES

ONLINE FACILITIES

ACCA COMMUNITIES

CAT INDICATOR

UNIVERSITY AND COLLEGE REGISTRATION SCHEME (UCRS)

3 How we can help

STUDENT ACCOUNTANT

As a CAT student, you will receive a monthly edition of our magazine, *student accountant*. It is an invaluable source of information and is one of our main methods of keeping in touch with you. In addition to all the latest news, this publication contains regular updates and technical articles – all designed to provide maximum support, from registration to taking exams and beyond. It is essential reading for all CAT students.

GLOBAL NETWORK OF OFFICES

You should contact *ACCA Connect*, our dedicated global customer service centre based in Glasgow, UK, with any enquiries. The contact details can be found in 'The basics' section in this handbook and also in the list of offices below. We also have a global network of offices to provide you with any local support you may need as a student, including organising a number of student events. These include induction sessions, study and revision schools, TTR workshops and other events designed to develop your technician skills.

GLOBAL NETWORK OF OFFICES

AUSTRALIA ACCA Australia and New Zealand Centre

Level 25 Chifley Tower 2 Chifley Square Sydney NSW 2000
tel: +61 (0)2 9747 2444 fax: +61 (0)2 9747 2403
e-mail: info@au.accaglobal.com <http://australia.accaglobal.com>

BELIZE The Institute of Chartered Accountants of Belize

PO Box 1223 Belize City
tel: +501 227 6012 e-mail: icab@btl.net

BOTSWANA ACCA Botswana

Private Bag 00225 Gaborone
tel: +267 318 8756 fax: +267 318 8757
e-mail: info@bw.accaglobal.com

CAMBODIA Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) Contact ACCA Connect

CAMEROON Chartered Certified Accountants Students' Society in Cameroon (CCASSIC)

Fako Pharmacy Building PO Box 27 Tiko SWP
tel: +237 755393 fax: +237 391660
e-mail: ccassic@yahoo.com

CANADA ACCA Canada

55 St Clair Avenue West Suite 255 Toronto Ontario M4V 2Y7
tel: +1 416 966 2225 fax: +1 416 967 6320
e-mail: info@ca.accaglobal.com <http://canada.accaglobal.com>

ETHIOPIA Chartered Certified Accountants Students' Society in Ethiopia (CCASSE)

PO Box 32201 Addis Ababa
tel: +251 (0)1 123509/553900 fax: +251 (0)1 527727
e-mail: cbbacct@telecom.net.et

GHANA ACCA Ghana

PO Box OS3110 Osu Accra
tel: +233 (0)21 250856/701 0615 fax: +233 (0)21 250857
e-mail: info@gh.accaglobal.com

GREATER CHINA ACCA Beijing Representative Office

c/o Seacron Ltd Unit 1820 Tower 2 Beijing Bright China Chang An Building

No. 7 Jianguomennei Avenue Beijing 100005

tel: +86 (0)10 6526 9776 or 6522 4885/6

fax: +86 (0)10 6526 9778

e-mail: info@cn.accaglobal.com <http://china.accaglobal.com>

ACCA Guangzhou Representative Office

c/o Seacron Ltd Room 3211-12 Guangzhou Metro Plaza

183 Tian He Bei Road Guangzhou 510620

tel: +86 (0)20 8755 7932/3/6012 fax: +86 (0)20 8755 7935

e-mail: info@cn.accaglobal.com <http://china.accaglobal.com>

ACCA Hong Kong

Room 1901 19/F World Wide House 19 Des Voeux Road Central

tel: +852 2524 4988 fax: +852 2868 4909

e-mail: info@hk.accaglobal.com <http://hongkong.accaglobal.com>

ACCA Shanghai Representative Office

Unit G 25/F Shanghai Industrial Investment Building 18 Cao Xi North Road

Xu Hui District Shanghai 200030

tel: +86 (0)21 6468 6175/6/7 fax: +86 (0)21 6468 6178

e-mail: info@cn.accaglobal.com <http://china.accaglobal.com>

GUYANA Institute of Chartered Accountants of Guyana

PO Box 101055 Georgetown Demarara

tel: +592 2 66532/37547 fax: +592 2 53849

IRELAND ACCA Ireland

9 Leeson Park Dublin 6
tel: +353 (0)1 498 8900 fax: +353 (0)1 496 3615
e-mail: info@ie.accaglobal.com <http://ireland.accaglobal.com>

JAMAICA Institute of Chartered Accountants of Jamaica

PO Box 333 Kingston 10 West Indies
tel: +1 876 929 6082/5869 fax: +1 876 929 9416
e-mail: services@cwjamaica.com

KENYA ACCA Kenya

PO Box 42502 Nairobi
tel: +254 (0)20 273 0728/9 fax: +254 (0)20 273 0730
e-mail: info@ke.accaglobal.com

LESOTHO The Lesotho Institute of Accountants

Contact ACCA South Africa

MALAYSIA ACCA Malaysia Sdn Bhd (473007P)

27th Floor Wisma Denmark No. 86 Jalan Ampang
50450 Kuala Lumpur
tel: +60 (0)3 2713 5051 fax: +60 (0)3 2713 5052
e-mail: info@my.accaglobal.com <http://malaysia.accaglobal.com>

MAURITIUS ACCA Mauritius

Fon Sing Building 4th Floor 12 Edith Cavell Street Port Louis
tel: +230 210 9701 fax: +230 210 9699
e-mail: info@mu.accaglobal.com

NEPAL ACCA Nepal Representative

c/o P P Pradhan & Co Chartered Certified Accountants Kalimati
Kha 1-13 PO Box 3242 Kathmandu
tel: +977 1 427 0495 fax: +977 1 427 0346
e-mail: info@np.accaglobal.com

OMAN ACCA Oman Representative

PO Box 57 Al-Harthy Complex
Postal Code 118
tel: +968 571320 fax: +968 571324
e-mail: info@om.accaglobal.com

PAKISTAN ACCA Pakistan

61-C Main Gulberg Main Boulevard Lahore 54660
tel: +92 (0)42 575 9129/571 4361 fax: +92 (0)42 575 9346
e-mail: info@pk.accaglobal.com <http://pakistan.accaglobal.com>

ACCA Islamabad Office

Office #13 1st Floor Mohammadi Plaza 1-C Jinnah Avenue
Between Sector F-6 and G-6 Blue Area Islamabad
tel: +92 (0)51 287 6637/6654 fax: +92 (0)51 287 6605
e-mail: info@pk.accaglobal.com <http://pakistan.accaglobal.com>

ACCA Karachi Office

603 6th Floor Fortune Centre Block-6 PECHS Shahrah-e-Faisal
Karachi
tel: +92 (0)21 431 5301/438 6612 fax: +92 (0)21 438 6613
e-mail: info@pk.accaglobal.com <http://pakistan.accaglobal.com>

RUSSIA ACCA Russia Representative Office

Room 223 Building 1 Petrovka Street 27 103031 Moscow
tel/fax: +7 095 737 5542 e-mail: info@ru.accaglobal.com
<http://russia.accaglobal.com>

SIERRA LEONE Institute of Chartered Accountants of Sierra Leone

Private Mail Bag 632 Freetown
tel: +232 22 228176 fax: +232 22 228149

SINGAPORE ACCA Singapore

435 Orchard Road #12-03 Wisma Atria Singapore 238877
tel: +65 6734 8110 fax: +65 6734 2248
e-mail: info@sg.accaglobal.com <http://singapore.accaglobal.com>
Certified Accounting Technicians (Singapore) Ltd
Singapore Accountancy Academy 20 Aljunied Road
01-04 CPA House Singapore 389805
tel: +65 6744 9700 fax: +65 6744 9796
e-mail: enquiry@saacademy.org.sg

SOUTH AFRICA ACCA South Africa

PO Box 924 Saxonwold 2132
tel: +27 (0)11 537 1760 fax: +27 (0)11 537 1761
e-mail: info@za.accaglobal.com <http://southafrica.accaglobal.com>

SRI LANKA ACCA Sri Lanka

No.9 Rosmead Place Colombo 7
tel: +94 (0)1 679129/688593 fax: +94 (0)1 676599
e-mail: info@lk.accaglobal.com

TRINIDAD AND TOBAGO Institute of Chartered Accountants of Trinidad and Tobago

PO Box 864 Port of Spain West Indies
tel: +1 868 623 8000 fax: +1 868 623 0176

UGANDA ACCA Uganda

PO Box 33000 Kampala
tel: +256 (0)41 251328/9 or +256 (0)31 262503
fax: +256 (0)41 251330
e-mail: info@ug.accaglobal.com

UNITED KINGDOM ACCA Connect

64 Finnieston Square Glasgow G3 8DT
tel: +44 (0)141 582 2000 fax: +44 (0)141 582 2222
e-mail: students@accaglobal.com www.accaglobal.com
<http://uk.accaglobal.com>

ONLINE FACILITIES

We provide a host of online services at www.accaglobal.com. Please remember to have your student registration number and passcode with you if you want to enter the *myACCA* section.

You can:

- make changes to your student details (for example, your address or the business sector in which you work)
- make secure payments to us for such items as annual subscription payments and exam fees via certain credit and debit cards – please refer to the 'How to pay fees' section for accepted debit and credit cards
- view all items held in your personal student record
- enter for the exams
- request a duplicate exam docket
- register to receive notification of results by e-mail and/or view your exam results online
- register for a regular newswire of accounting and business news
- set up or participate in virtual discussion groups via *ACCA Communities*
- access *CAT Indicator* – an interactive tool that lets you assess your practical work experience
- make your next career move by

searching *ACCA Careers* – a global jobs database

- create your own free e-mail account using *accamail*.

Please note that you should have received your passcode with your profile letter sent with this pack. If you forget your passcode, you can request a new one via the website. You will be asked to enter your registration number and confirm your personal details. A revised passcode will then be e-mailed to you within 24 hours.

ACCA COMMUNITIES

ACCA Communities is a free internet service that promotes the exchange of knowledge between ACCA, its students and members and their business contacts.

Logging onto *ACCA Communities* enables you to set up or participate in virtual groups. These groups can address topics of interest, act as a study or discussion area or provide a secure virtual workspace for

collaboration in business deals or projects. To take a tour and see how you can benefit from using *ACCA Communities* visit the website at www.accaglobal.com

CAT INDICATOR

CAT Indicator is an interactive tool that lets you assess your practical experience and find out how close you could be to achieving the practical experience required to become a Certified Accounting Technician. By answering a few simple questions about your experience, you will be instantly advised whether you meet the practical experience requirement in order to apply to become a Certified Accounting Technician – or provided with a personalised action plan detailing areas you need to address in order to be eligible. To find out how far you meet the practical experience requirement to become a Certified Accounting Technician log on to *CAT Indicator* at www.accaglobal.com/catindicator

Please supply your name and student ID number when contacting *ACCA Connect*. This will help us to deal with your enquiry quickly and efficiently.

3 How we can help

UNIVERSITY AND COLLEGE REGISTRATION SCHEME (UCRS)

We operate a University College Registration Scheme (UCRS) worldwide to establish quality standards for all ACCA tuition providers and promote excellence on a global level. There are three levels in the scheme – Registered, Premier and Premier Plus. Tuition providers are assessed against five areas:

- facilities
- student support
- materials (promotional, support and study)
- tuition
- course management.

Each level requires higher standards from the tuition providers and more rigorous monitoring by ACCA. The scheme has three major benefits for you as a student:

1. Choice of tuition provider

By having three levels of accreditation, we aim to create greater and clearer differentiation between tuition providers – allowing you to make an informed choice before commencing your studies.

2. Improvement in quality of tuition offered by tuition providers

Through the annual monitoring and review process, the

University and College Registration Scheme strengthens links between us and tuition providers, offering the support and encouragement necessary to improve standards of tuition and service for our students.

As a condition of the scheme, tuition providers are required to monitor the attitude of their students towards tuition and the services being provided, and to use this feedback to contribute towards the continuing development of the course. In addition, we conduct annual visits to Premier and Premier Plus tuition providers to meet with students and discuss issues such as pre-enrolment procedures, university or college facilities, tutors, tuition and student support.

3. Investigation of student complaints against tuition providers

We investigate any student complaints made against a registered tuition provider. Following a complaint made to us, the tuition provider is required to report to us regarding the complaint and how it was dealt with through the institution's complaints procedures. We may conduct a visit to the tuition provider to

investigate further. Upheld complaints may be grounds for removal from the scheme. If you wish to make a complaint about your registered tuition provider you should do so, in writing, to ACCA's Education Department, 29 Lincoln's Inn Fields, London WC2A 3EE United Kingdom.

To find a registered tuition provider in your area, use the tuition provider database on the website at www.accaglobal.com

4

About the syllabus

The CAT syllabus is highly flexible and easily accessible for students studying anywhere in the world. Not only can you progress through the syllabus at your own pace, you also have the option of taking variant and adapted papers. This means that you will have a technician level qualification that is both internationally respected and relevant to your local working environment.

STEP-BY-STEP GUIDE TO THE SYLLABUS

ACCOUNTING AND AUDITING STREAMS AND TAXATION PAPERS

WHAT WILL BE EXAMINED?

4 About the syllabus

STEP-BY-STEP GUIDE TO THE SYLLABUS

The CAT syllabus combines a range of relevant and detailed subject areas designed to test the knowledge, skills and understanding you will need to work in accounting support roles.

- There are 10 papers in total, divided into three Levels. You are required to complete nine in total (unless you have been awarded exemptions) as you only need to complete two of the three option papers at Advanced Level.
- There is no restriction to the number of exams you may attempt, allowing you to choose to sit as many or as few papers as you like at each exam session. You are, however, recommended to attempt a maximum of four papers in each six-month period.
- You can sit the papers in any order to suit your own career or study needs. You are, however, advised to attempt the papers in numerical order.
- You can change your option papers at a later exam session – you may have a job change and another option paper may become more relevant to your new role, or you may fail a paper and wish to try another option paper instead.

- There is no time limit to completing the exams.

ACCOUNTING AND AUDITING STREAMS AND TAXATION PAPERS

ACCA's CAT syllabus offers flexibility by allowing you the option of taking the accounting and auditing papers (Papers 1, 3, 6 and 8) based on International Accounting and Auditing Standards (International stream) or based on UK Accounting and Auditing Standards (UK stream). Each stream is identical in terms of syllabus content and level of difficulty. The questions in each stream are the same, but there will be some differences in terminology and presentation of information.

Taxation Papers

ACCA also offers a range of variants of Paper 9 – Preparing Taxation Computations. A choice of local tax variant papers are available in Hong Kong, Ireland, Lesotho, Malaysia, Singapore, South Africa and the UK.

Questions in the taxation paper are completely different for each variant, but the scope of the syllabus and the standard of each exam is the same. Syllabus details for the variant papers are sent to you after initial registration. They are also published on ACCA's website at www.accaglobal.com

In the event of new variants being introduced, full details will be published in *student accountant* and on ACCA's website at www.accaglobal.com

It is important to sit the exams that are relevant to you and your career. When deciding which streams and variant papers to choose it is important to consider:

- the country where you currently work or study
- where you hope to work in the future
- who you work for or the type of company you hope to work for (e.g. national or multinational company)
- what tuition is available locally.

When filling in your initial Technician Registration form you should have indicated which accounting and auditing stream and variant paper you wanted to take. Don't worry if you think you have registered for the wrong accounting and auditing stream or tax variant paper – simply submit your request to change your stream and/or variant paper to *ACCA Connect* by 15 April if you are taking exams in June, or 15 October if you are taking exams in December. For further information on variant papers please refer to the CAT Joint Examination Scheme section in this booklet.

WHAT WILL BE EXAMINED?

Questions requiring a knowledge of new legislation will not be set until at least six months after the last day of the month in which it becomes law (or similar procedure in relevant countries). Questions requiring a knowledge of new accounting standards, auditing standards, exposure drafts, etc will not be set until at least six months after the last day of the month in which the document was published.

Exam notes will be published in *student accountant* prior to each exam session.

The exam notes provide invaluable guidance on examinable material, including relevant accounting and auditing documents.

Introductory Level

Paper 1 Recording Financial Transactions

Paper 2 Information for Management Control

Intermediate Level

Paper 3 Maintaining Financial Records

Paper 4 Accounting for Costs

Advanced Level

Paper 5 Managing People and Systems

Paper 6 Drafting Financial Statements

Paper 7 Planning, Control & Performance Management

Two options from

Paper 8 Implementing Audit Procedures

Paper 9 Preparing Taxation Computations

Paper 10 Managing Finances

If you wish to change your tax and law variant papers or your accounting and auditing stream, please remember to do so by 15 April if you are sitting exams in June and 15 October if you are sitting exams in December.



5

Entering for your exams

We hope that taking our exams will be a rewarding experience. We strive to make the process of registering for exams as convenient as possible. You have the choice of sitting exams in any one of over 300 exam centres around the world or taking papers at Introductory and Intermediate Levels via computer-based exams. In addition, we provide the facility to register and pay for exams online.

[EXAM TIMETABLE](#)

[COMPUTER-BASED EXAMS](#)

[LIST OF EXAM CENTRES](#)

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[MAKING AN EXAM ENTRY](#)

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[WHAT TO DO AT THE EXAM CENTRE](#)

[CIRCUMSTANCES AFFECTING EXAM PERFORMANCE](#)

5 Entering for your exams

EXAM TIMETABLE

Exams are normally held in June and December over an eight-day period.

Our exams are held at the same time throughout the world to ensure maximum security; this involves operating over five separate time zones. We also take into account local time differences.

You will be automatically sent a list of exam centres including the start times along with your exam entry form. You can also find information by visiting www.accaglobal.com and in *student accountant*.

WEEK 1

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
<p>Paper 1 Recording Financial Transactions</p> <p>Paper 6 Drafting Financial Statements</p>	<p>Paper 2 Information for Management Control</p> <p>Paper 7 Planning, Control and Performance Management</p>	<p>Paper 3 Maintaining Financial Records</p>	<p>Paper 4 Accounting for Costs</p>	<p>Paper 5 Managing People and Systems</p>

WEEK 2

MONDAY	TUESDAY	WEDNESDAY
<p>Paper 8 Implementing Audit Procedures</p>	<p>Paper 9 Preparing Taxation Computations</p>	<p>Paper 10 Managing Finances</p>

COMPUTER-BASED EXAMS (CBEs)

As an alternative to the paper-based exams, it is possible to sit Introductory and Intermediate Level papers by computer-based exams (CBEs). These exams allow for more flexibility in that they can be taken outside of the set exam sessions of June and December, and enable successful students to progress at a

faster pace through the exams. Through this route, you can receive your results immediately on conclusion of each CBE.

CBEs must be taken at an ACCA Approved Licensed Centre. A list of approved centres can be found on ACCA's website.

The first computer-based exams (CBEs) for Introductory and Intermediate Levels will be held from March 2004. Although you do not need to register by the usual registration deadlines, you will still need to ensure that you are registered as a CAT student and in possession of your student registration number.

5 Entering for your exams

Please allow at least six weeks for your form to be processed and for your student number to be issued.

However, you may wish to sit CBEs before March 2004. Therefore, up to March 2004 you have the opportunity to sit CBEs on the current CAT syllabus at Level A and B. Any passes you achieve will be converted to the new CAT syllabus.

The following options for taking CBEs are available to you:

- Take Level A CBEs on the current CAT syllabus up to March 2004. Registration as a CAT student is not required before attempting exams at this Level. Send your Level A CBE results with your CAT registration form.
- Take Level B CBEs (if you have passed or are exempt from Level A) from the current CAT syllabus up to March 2004. Please ensure that you are registered as a CAT student before attempting any exams at this Level.
- Take Introductory Level and Intermediate Level CBEs on the new CAT syllabus from March 2004. Please ensure that you are registered as a CAT student before attempting exams at either of these Levels.

EXAM CENTRES

Armenia Yerevan • **Bahamas** Nassau • **Bahrain** Bahrain • **Barbados** St Michael • **Botswana** Gaborone • **Brunei** Brunei • **Bulgaria** Sofia • **Cambodia** Phnom Penh • **Cameroon** Buea • **Canada** Toronto • **China** Beijing, Changsha City, Cheng Du, Dalian, Guangzhou, Nanjing, Shanghai (Education Hall), Shanghai (SUF), Shenzhen, Tianjin, Wuhan • **Cyprus** Nicosia • **Czech Republic** Prague • **Ethiopia** Addis Ababa • **France** Paris • **Gambia** Banjul • **Georgia** Tbilisi • **Ghana** Accra, Kumasi, Takoradi • **Guyana** Berbice, Georgetown • **Greece** Athens • **Hong Kong** Hong Kong Island, Kowloon, New Territories East, New Territories West • **Hungary** Budapest • **India** Calcutta, Chennai (Madras), Mumbai (Bombay), New Delhi • **Ireland** Athlone, Cork, Dublin, Dundalk, Galway, Limerick, Sligo, Waterford • **Jamaica** Kingston, Moneague College, Montego Bay • **Kazakhstan** Almaty • **Kenya** Mombasa, Nairobi • **Kuwait** Kuwait • **Latvia** Riga • **Lesotho** Maseru • **Lithuania** Vilnius • **Macau** Macau • **Malawi** Blantyre, Lilongwe • **Malaysia** Alor Setar, Federal Territory*, Ipoh, Johor Bahru, Kota Kinabalu, Kuala Terengganu, Kuantan, Kuching, Melaka, Muar, Miri, Penang, Seremban, Selangor*, Sibu • **Malta** Malta • **Mauritius** North, South & West, Central & East • **Myanmar** Yangon • **Nepal** Kathmandu • **Nigeria** Kaduna, Kano, Lagos • **Oman** Muscat • **Pakistan** Islamabad, Karachi, Lahore, Peshawar • **Poland** Warsaw • **Romania** Bucharest • **Russia** Moscow, St Petersburg • **Rwanda** Kigali • **Sierra Leone** Freetown • **Singapore** Central, East, West • **Slovakia** Bratislava • **South Africa** Cape Town, Durban, Johannesburg • **Sri Lanka** Colombo • **St Lucia** Castries • **Sudan** Khartoum • **Swaziland** Mbabane • **Tanzania** Dar es Salaam • **Trinidad & Tobago** Chaguanas, Port of Spain, San Fernando, Tobago • **Uganda** Kampala • **Ukraine** Kiev • **UAE** Dubai • **UK** Aberdeen, Belfast, Birmingham, Bournemouth, Bristol, Cardiff, Chelmsford, Crawley, Douglas (Isle of Man), Dundee, Edinburgh, Farnborough, Glasgow, Guernsey, Hull, Jersey, Leeds, Leicester, Liverpool, London (Chessington, Crystal Palace, ExCel Centre, Wembley), Maidstone, Manchester, Newcastle upon Tyne, Norwich, Nottingham, Peterborough, Plymouth, Preston, Reading, Redruth, Sheffield, Stevenage, Swansea • **USA** New York • **Vietnam** Hanoi, Ho Chi Minh City • **Zambia** Chingola, Lusaka • **Zimbabwe** Bulawayo, Harare

* various centres at these locations may change at each session.

Special exam centres can be arranged – please see the following section.

Any changes to the available centres will be detailed in *student accountant* and on the website at www.accaglobal.com

Please note that, due to limited facilities being available at some centres, we reserve the right to transfer candidates to alternative centres.

We also reserve the right, in exceptional circumstances, to hold exams at times and places other than those listed in this handbook.

5 Entering for your exams

HOW TO ARRANGE A SPECIAL EXAM CENTRE

It is possible to arrange exams at centres other than those listed (referred to as special centres). Requests for special centres should be sent to our Glasgow office in the UK by 15 March for June exams and by 15 September for December exams. It is only possible for us to arrange special centres if we are satisfied that the same standards of facilities and invigilation that exist at our regular centres will be available. If you are taking the exams at a special centre, you will be required to pay any additional local invigilation and accommodation fees involved which are normally paid direct to the Exam Supervisor in advance of the exam date.

We can also make special arrangements for you if you are disabled or have special needs. Let us know if you require special facilities when you submit your exam entry forms by 15 March for June exams and by 15 September for December exams. Please note that you will need to submit medical evidence confirming the nature of the disability.

MAKING AN EXAM ENTRY

Registering for your exams is a simple process. You can register online by visiting *myACCA* on the

website. Not only will you receive automatic confirmation of receipt of entry but you will also be able to take advantage of the facility to change your exam centre any time before the exam entry closing date.

It is also possible to register for exams by post. We will automatically send your exam entry forms in mid-February and mid-August (along with any exam results from the previous sitting). Please ensure your completed forms and payment reach us by 15 April for June exams and by 15 October for December exams. If you do not receive your exam entry form around mid-February and mid-August please contact *ACCA Connect* for a duplicate.

There is no need to return the form if you decide not to sit exams at a particular session.

PAYING FOR EXAMS

You can pay for exams online or by post. Failure to do so will delay the acceptance and processing of your entry and may invalidate it. Also, if you have any other fees outstanding, these will be indicated at the bottom of your exam entry form. Your entry will be processed only if these are paid in full, by the time your completed form is returned to our Glasgow office in the UK.

You will receive acknowledgement of your exam entry once your exam entry form and fees have been processed, which will confirm the exam centre you have selected and the papers to be attempted. Please check these details carefully and advise *ACCA Connect* **immediately** if they are not correct.

An exam attendance docket will be sent to you no later than three weeks before the exams which will include details of the following:

- your exam centre address
- papers for which you have been entered
- your allocated desk number
- exam dates
- exam start times
- your chosen stream/variant.

If you do not receive your exam attendance docket by this time you will need to request a duplicate by completing the coupon that appears in the May and November issues of *student accountant*.

ABSENCE FROM AN EXAM

Due to the number of exam entry forms we have to process prior to each exam session, we regret that it is not possible to offer students the option of withdrawing an exam entry once it has been submitted. Also, it is not possible to refund exam fees or transfer fees to subsequent exam sessions if you are unable to attend the exams for any reason.

5 Entering for your exams

If you are unable to attend a particular exam that you have registered to sit, you will be marked absent. This will not affect the marks of other exams you may take at the same exam session. You will be given the opportunity to take the exam you were absent from at the next exam session.

EXAM REGULATIONS

Taking your CAT exams is the first step towards becoming a Certified Accounting Technician and we therefore expect you to act in a professional manner when taking your exams. The following rules give guidance on conduct. Please note that these exam regulations also apply to students sitting computer-based exams.

- You are required to comply in all respects with any instructions issued by the Registrar, Exam Supervisor and Invigilators before and during an exam.
- You may not attempt to deceive the Registrar or the Exam Supervisor by giving false or misleading information.
- You are not allowed to take to your exam desk, or use or possess while at that desk, any books, notes or other materials except those authorised by the Registrar.

- You may not assist, attempt to assist, obtain or attempt to obtain assistance by improper means from any other person during your exams.
- You are required to adhere at all times to the 'Instructions to Candidates', which you receive with your Exam Attendance Docket.
- You are required to comply with the Exam Supervisor's ruling. Supervisors are obliged to report any cases of irregularity or improper conduct to the Registrar.
- The Supervisor is empowered to discontinue your exam if you are suspected of misconduct and to exclude you from the exam hall.
- You may not engage in any other unprofessional conduct designed to assist you in your exam attempt.
- You are not permitted to remove either your script booklet or your question paper from the exam hall. All exam scripts remain the property of ACCA.
- You are required to remain in the exam hall for the duration of the exam.

WHAT TO DO AT THE EXAM CENTRE

Remember to take your student registration card and exam attendance docket with you to the exam centre and keep it with you as we will need to check it during the course of the exam.

You are allowed to take your own rulers, pencils, pens, erasers and/or correction fluid, geometrical instruments, slide-rules, logarithm tables and charting templates.

You are allowed to use only a noiseless, cordless pocket calculator, which may be programmable but which may not have a printout or graphic/word display facility. If you use a calculator you must show **all** workings.

Complaints

We make every effort to ensure you sit the exams in the best conditions possible. However, should you need to make a complaint about the centre operation, please notify the Exam Supervisor in the first instance. The Supervisor will do everything possible to resolve the matter to your satisfaction immediately.

If the complaint is proven, we will take whatever further remedial action is considered appropriate in the circumstances. We regret that

5 Entering for your exams

we cannot re-schedule exams that have been suspended or cancelled due to circumstances beyond our control.

CIRCUMSTANCES AFFECTING EXAM PERFORMANCE

With a candidate entry of around 100,000 at each exam session, we recognise that some of you may sit exams in difficult personal circumstances, which may include:

- your own ill health or that of close family members
- bereavement within your close circle of family/friends
- some other material irregularity during the exam that might affect your exam result to such a degree that it would have been different had the error or irregularity not occurred.

If you feel that your exam performance has been adversely affected by circumstances of this kind, please write to the Exams department at the Glasgow office in the UK immediately after the exams in question (but certainly no later than four weeks after the exams) and include documentary evidence and certification to support your case. We will consider your case and may take appropriate action.

If there are good reasons why notification of these circumstances cannot take place within this four-week period, then you should make a request for special consideration detailing the reasons why this information was not communicated within the normal four-week period. You must remember to do this **before exam results are published**. Any information you submit during the period before exam results are published will be treated as private and confidential.

6

Your exam results

We believe in the quality and integrity of our qualifications. We do this by ensuring quality standards are maintained at all times during the setting, sitting and marking of our exams.

The following section gives you a useful insight into the whole exam results process which includes:

PASSING THE EXAMS

THE LIFE CYCLE OF A CAT EXAM PAPER

PUBLICATION OF RESULTS

APPEALS

COMPLETION OF THE CAT EXAMS

USING THE 'CAT' LETTERS

CAT ALUMNI

6 Your exam results

PASSING THE EXAMS

Individual subject passes are allowed for all papers.

The pass mark for exams at Introductory Level is 55%. These exams are of two hours duration and feature multiple choice questions only.

The pass mark for exams at Intermediate Level is 50% and exams are of two hours duration.

The pass mark for exams at Advanced Level is 40% and exams are of two and three hours duration.

THE LIFE OF A CAT EXAM PAPER

We go to great lengths to ensure that each exam paper is rigorously checked and tested so that it fairly and accurately tests the abilities of well prepared students. This section explains the process involved when setting and checking all CAT exam papers.

Setting the exam papers

CAT exam papers are set by a team of Examiners and subsequently checked by a panel comprising the Examiner, an Assessor, Subject Co-ordinator and Exam Sitter. Each Examiner is responsible for setting the question paper, writing the

suggested published answers and producing a marking scheme. No member of the team is permitted to teach students who may be sitting any of the papers for which he/she is responsible. Examiners are required to report to us any attempt made by a student to discuss future papers with them.

Once an exam paper has been drafted, it is reviewed by an Assessor whose job it is to ensure that the questions are relevant to the syllabus and that the paper is fair and balanced throughout. The Assessor also ensures that the suggested answers and marking schemes are suitable for publication.

Next, a Subject Co-ordinator examines the agreed version of the question paper, suggested answers and marking scheme to ensure that they have been set in accordance with the standards required for that level of the exams. The Subject Co-ordinator also checks to see that the exams are consistent with previous exam sessions, avoiding unnecessary overlap with other papers and ensure progression.

Once the paper has been fully considered, it is attempted by the Exam Sitter – our examiners don't expect you to sit a paper that they

are not prepared to sit themselves! The purpose of this is to ensure that the paper can be completed by an average student in the time available. The Exam Sitter then produces a report outlining in detail any problems encountered sitting the question paper.

At all stages, the Examiner, Assessor and Subject Co-ordinator for each paper works with ACCA's full-time team of Education Advisers who co-ordinate and monitor the papers throughout the process, providing an additional level of quality assurance.

Marking exam scripts

Each Examiner co-ordinates a team of Qualified Markers responsible for marking candidates' scripts. Markers' meetings are held as soon as possible after the final paper for each exam session to discuss potential problems and establish a clear marking strategy. To ensure fairness in the marking of scripts, the marking team does not know the identity of the candidates.

We do not set a target percentage of candidates to be successful at each exam sitting. Your results in each and any paper are not influenced by any previous exam record, or the performance of other candidates.

Examiners and Markers pay particular attention to borderline scripts and the need to ensure consistency between markers.

PUBLICATION OF RESULTS

You will normally receive notification of your results approximately nine weeks after the exams. Your results will indicate the overall exam mark for each paper and whether you have passed or failed. Following the release of exam results in February (for December sessions) and August (for June sessions), you will be able to view your results on an individual basis on ACCA's website and register to have your results sent to you by e-mail. Further details regarding this service can be accessed on ACCA's website at www.accaglobal.com

The date on which results will be posted on the website, plus additional information about the results process can be found in *student accountant*.

APPEALS

You may not appeal against your exam results based on a disagreement with the academic judgement of the Examiners.

Normally any information that should be taken into account by the Examiners concerning the exams will have been received prior to the

publication of the results. There is a nine-week period in which this may take place. Please see the previous section on circumstances affecting exam performance.

Following the publication of the results, appeals against the Examiners' decisions can only be considered if you receive an absent mark but you were present at the exam and submitted an exam paper, or if you were not present at an exam but received a mark for the paper. In these circumstances, please submit an appeal against the exam result to ACCA's Executive Director of Education, Training and Development (at our London office, UK) who will consider your appeal and forward this to the Exam Board for consideration.

COMPLETION OF THE CAT EXAMS

Once you have completed all of the CAT exams, and providing that you are 17 years or over, you will be automatically transferred onto ACCA's Professional Scheme and be awarded exemptions from the Part 1 Papers (1.1, 1.2 and 1.3), unless you indicated on your registration form that you did not wish this transfer to be effected. Please note this is irrespective of whether you have at that time fulfilled the practical experience requirement. On transferring, you

will not be charged an additional registration fee, nor will you be charged for the exemptions awarded from Papers 1.1, 1.2 and 1.3.

Once transferred to ACCA's Professional Scheme register, you will be subject to the Bye Laws, rules and regulations applicable to ACCA Professional Scheme students, details of which will be sent to you on transfer.

If you are resident in a country where ACCA operates a Joint Scheme for the Professional Scheme exams with a local professional body, you will also be transferred automatically onto the scheme currently in operation, and awarded the appropriate exemptions from Part 1 of the Professional Scheme.

If you did not indicate at the time of registration that you wished an automatic transfer to the Professional Scheme and you now wish to opt for this, please put your request in writing to *ACCA Connect* before you sit your final exams. If you do not opt for the automatic transfer, you will be required to submit a registration form for the Professional Scheme and pay the relevant registration and exemption fees.

6 Your exam results

USING THE 'CAT' LETTERS

On completion of your CAT exams, you will receive an invitation to become a Certified Accounting Technician. Completing the exams however, does not mean that you have completed the qualification. In order to obtain the full qualification and be entitled to use the letters CAT (Certified Accounting Technician) after your name, you must also satisfy the appropriate practical experience requirement.

Alternatively, if you have a Level 4 NVQ in Accounting, this is regarded as equivalent to the practical experience requirement and completion of this and your CAT exams will allow to apply for Certified Accounting Technician status. Please refer to your Technician Training Record for further information on completing the practical experience requirement.

The fee to apply for CAT status is £50. This fee should be sent with your application for CAT status.

CAT ALUMNI

For those of you who do not wish to continue your studies on the ACCA Professional Scheme, as soon as you have applied for CAT status, you will be eligible to join the CAT alumni. The range of

services provided through the CAT alumni have been designed to support you in your career as a Certified Accounting Technician. Benefits include:

- a programme of courses designed to help you specialise or extend your knowledge
- networking events which give you a chance to meet with others from ACCA's community
- a range of relevant publications
- discounts from a variety of products and services
- *MyACCA* – an e-resource centre with information on employment and careers-related issues.

You will be sent an invitation to join the CAT alumni automatically.

7

CAT Joint Examination Schemes

ACCA operates CAT Joint Examination Schemes in co-operation with a number of national professional accountancy bodies. This means that as a resident or national of any of these countries, you can gain access to the technician qualification of these local bodies as well as train for the ACCA CAT scheme. If you have registered under a CAT Joint Examination Scheme it is important that you familiarise yourself with CAT Joint Examination Scheme requirements, particularly as some of the registration and exemption dates may be different.

[WHAT IS A CAT JOINT EXAMINATION SCHEME?](#)

[BELIZE CAT JOINT EXAMINATION SCHEME](#)

[CAMBODIA CAT JOINT EXAMINATION SCHEME](#)

[GUYANA CAT JOINT EXAMINATION SCHEME](#)

[JAMAICA CAT JOINT EXAMINATION SCHEME](#)

[LESOTHO CAT JOINT EXAMINATION SCHEME](#)

[SIERRA LEONE CAT JOINT EXAMINATION SCHEME](#)

[SINGAPORE CAT JOINT EXAMINATION SCHEME](#)

[TRINIDAD AND TOBAGO CAT JOINT EXAMINATION SCHEME](#)

7 CAT Joint Examination Schemes

WHAT IS A CAT JOINT EXAMINATION SCHEME?

A CAT Joint Examination Scheme is a partnership between a local accountancy body and ACCA to provide access to ACCA's CAT international exam scheme. Local CAT students register with both bodies and can therefore satisfy the exam criteria for technician status of both bodies simultaneously.

ACCA operates CAT Joint Examination Schemes with local bodies in the following countries:

Belize with the Institute of Chartered Accountants of Belize (ICABelize)

Cambodia with the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA)

Guyana with the Institute of Chartered Accountants of Guyana (ICAG)

Jamaica with the Institute of Chartered Accountants of Jamaica (ICAJ)

Lesotho with the Lesotho Institute of Accountants (LIA)

Sierra Leone with the Institute of Chartered Accountants of Sierra Leone (ICASL)

Singapore with the Certified Accounting Technicians (Singapore) Ltd (CAT(S))

Trinidad and Tobago with the Institute of Chartered Accountants of Trinidad and Tobago (ICATT)

If you are resident in one of these countries, you must be registered with both ACCA and the partner body. You should have received a CAT Joint Examination Scheme registration card in your pack. If this is not the case, please contact *ACCA Connect* immediately. All documentation issued to CAT Joint Examination Scheme students will carry the appropriate logo for the CAT Joint Examination Scheme. CAT Joint Examination Schemes are also open to nationals resident in other countries.

All of the schemes are based on ACCA's CAT syllabus. Students in Singapore and Lesotho are able to choose to sit a paper covering local tax for Paper 9, Preparing Taxation Computations.

Should you have any queries regarding CAT Joint Examination Schemes you should contact your local CAT Joint Examination Scheme professional body in the country concerned. Please refer to the global network list in the 'How we can help' section of this booklet.

Except for students in Guyana, you will be required to pay annual subscription fees to both ACCA and the CAT Joint Examination Scheme partner.

BELIZE CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Institute of Chartered Accountants of Belize (ICABelize). If you are resident in Belize, you must be registered with both ACCA and ICABelize under the CAT Joint Examination Scheme. The scheme is also open to Belize nationals resident in other countries.

There is no variant paper covering Belize tax for Paper 9 – Preparing Taxation Computations. Your registration under the Joint Scheme requires that you are allocated the UK variant as this is the most appropriate variant for students intending to work in Belize. The stream options given to you at the time of registration were UK and International. However, it is recommended that you follow the International Stream for accounting and auditing Papers 1, 3, 6 and 8.

Application forms for registration/re-registration and exemptions should be obtained from ICABelize and submitted to its offices by the closing dates specified. You should note that different closing dates apply for exemptions and registration/re-registration under this CAT Joint Examination Scheme.

7 CAT Joint Examination Schemes

Exemption Closing Dates

Candidates entering for June exams:
15 January of same year

Candidates entering for December exams:
15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:
15 December of previous year

Candidates entering for December exams:
31 July of same year

CAMBODIA CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA). If you are resident in Cambodia, you must be registered with both ACCA and KICPAA under the CAT Joint Examination Scheme. The scheme is also open to Cambodian nationals resident in other countries.

There is no variant paper covering Cambodian tax for Paper 9 – Preparing Taxation Computations. Your registration under the Joint Scheme requires that you are allocated the Singapore variant as this is the most appropriate variant for students intending to work in Cambodia. The stream options

given to you at the time of registration were UK and International. However, it is recommended that you follow the International Stream for accounting and auditing Papers 1, 3, 6 and 8.

Application forms for registration/re-registration and exemptions should be obtained from *ACCA Connect* and submitted to *ACCA Connect* by the closing dates specified. You should note that different closing dates apply for exemptions and registration/re-registration under this CAT Joint Examination Scheme.

Exemption Closing Dates

Candidates entering for June exams:
15 January of same year

Candidates entering for December exams:
15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:
15 December of previous year

Candidates entering for December exams:
31 July of same year

GUYANA CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Institute of Chartered Accountants of Guyana (ICAG). If you are resident in Guyana, you must register with both ACCA and ICAG under the CAT Joint Examination Scheme. The scheme is also open to Guyanan nationals resident in other countries.

There is no variant paper covering Guyanan tax for Paper 9 – Preparing Taxation Computations. Your registration under the Joint Scheme requires that you are allocated the UK variant as this is the most appropriate variant for students intending to work in Guyana. The stream options given to you at the time of registration were UK and International. However, it is recommended that you follow the International Stream for accounting and auditing Papers 1, 3, 6 and 8.

Application forms for registration/re-registration and exemptions should be obtained from ICAG and submitted to its offices by the closing dates specified. You should note that different closing dates apply for exemptions and registration/re-registration under this CAT Joint Examination Scheme.

7 CAT Joint Examination Schemes

Exemption Closing Dates

Candidates entering for June exams:
15 January of same year

Candidates entering for December exams:
15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:
15 December of previous year

Candidates entering for December exams:
31 July of same year

JAMAICA CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Institute of Chartered Accountants of Jamaica (ICAJ). If you are resident in Jamaica, you must register with both ACCA and ICAJ under the CAT Joint Examination Scheme. The scheme is also open to Jamaican nationals resident in other countries.

There is no variant paper covering Jamaican tax for Paper 9 – Preparing Taxation Computations. Your registration under the Joint Scheme requires that you are allocated the UK variant as this is the most appropriate variant for students intending to work in Jamaica. The stream options given to you at the time of registration

were UK and International.

However, it is recommended that you follow the International Stream for accounting and auditing Papers 1, 3, 6 and 8.

Application forms for registration/re-registration and exemptions should be obtained from ICAJ and submitted to its offices by the closing dates specified. You should note that different closing dates apply for exemptions and registration/re-registration under this CAT Joint Examination Scheme.

Exemption Closing Dates

Candidates entering for June exams:
15 January of same year

Candidates entering for December exams:
15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:
15 November of previous year

Candidates entering for December exams:
15 July of same year

LESOTHO CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Lesotho Institute of Accountants (LIA). If you are resident in Lesotho, you must register with both ACCA and LIA under the CAT Joint Examination Scheme. The Scheme is also open to Lesotho nationals resident in other countries.

A local taxation Paper 9 (Lesotho) Preparing Taxation Computations is available. Your registration under the Joint Scheme requires that you are allocated the Lesotho variant as this is the most appropriate variant for students intending to work in Lesotho. No additional fees will be payable if you choose to follow the Lesotho variant. The stream options given to you at the time of registration were UK and International. However, it is recommended that you follow the International Stream for accounting and auditing Papers 1, 3, 6 and 8.

Application forms for registration/re-registration and exemptions should be obtained from LIA and, on completion, submitted to its offices by the closing dates specified. You should note that different closing dates apply for exemptions and registration/re-registration under this CAT Joint Examination Scheme.

7 CAT Joint Examination Schemes

Exemption Closing Dates

Candidates entering for June exams:

15 January of same year

Candidates entering for December exams:

15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:

15 December of previous year

Candidates entering for December exams:

31 July of same year

SIERRA LEONE CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Institute of Chartered Accountants of Sierra Leone (ICASL). If you are resident in Sierra Leone, you must register with both ACCA and ICASL under the Joint Scheme. The scheme is also open to Sierra Leone nationals resident in other countries.

There is no variant paper covering Sierra Leone tax for Paper 9 – Preparing Taxation Computations. Your registration under the Joint Scheme requires that you are allocated the UK variant as this is the most appropriate variant for students intending to work in Sierra Leone. The stream options given to you at the time of

registration were UK and International. However, it is recommended that you follow the International Stream for accounting and auditing Papers 1, 3, 6 and 8.

Application forms for registration/re-registration and exemptions should be obtained from ICASL and submitted to its offices by the closing dates specified. You should note that different closing dates apply for exemptions and registration/re-registration under this CAT Joint Examination Scheme.

Exemption Closing Dates

Candidates entering for June exams:

15 January of same year

Candidates entering for December exams:

15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:

15 December of previous year

Candidates entering for December exams:

31 July of same year

SINGAPORE CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Certified Accounting Technicians (Singapore) Ltd. If you are resident in Singapore, you must register with both ACCA and Certified Accounting Technicians (Singapore) Ltd under the CAT Joint Examination Scheme. The Scheme is also open to Singapore nationals resident in other countries.

A local taxation Paper 9 (Singapore) Preparing Taxation Computations is available. Students in Singapore also have the option to study Singapore adapted papers for Paper 6, Drafting Financial Statements, and Paper 8, Implementing Audit Procedures. These are adapted from the International Stream papers to reflect local Singapore standards and legislation. An Inspector who is conversant with Singapore legislation and practice undertakes adaptation for Singapore. No additional fees will be payable if you choose to follow the Singapore papers. It is therefore recommended that you follow the International Stream for Papers 1 and 3, adapted Papers for 6 and 8 and Singapore variant for Paper 9.

7 CAT Joint Examination Schemes

Application forms for registration/re-registration and exemptions should be obtained from Certified Accounting Technicians (Singapore) Ltd and, on completion, submitted to its offices by the closing dates specified. You should note that different closing dates apply for exemptions and registration/re-registration under this CAT Joint Examination Scheme.

Exemption Closing Dates

Candidates entering for June exams:
15 January of same year

Candidates entering for December exams:
15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:
15 December of previous year

Candidates entering for December exams:
31 July of same year

TRINIDAD AND TOBAGO CAT JOINT EXAMINATION SCHEME

ACCA operates a CAT Joint Examination Scheme with the Institute of Chartered Accountants of Trinidad and Tobago (ICATT). If you are resident in Trinidad and Tobago you must register with both ACCA and ICATT under the CAT Joint

Examination Scheme. The scheme is also open to Trinidad and Tobago nationals resident in other countries.

There is no variant paper covering Trinidad and Tobago tax for Paper 9 – Preparing Taxation Computations. Your registration under the Joint Scheme requires that you are allocated the UK variant as this is the most appropriate variant for students intending to work in Trinidad and Tobago. The stream options given to you at the time of registration were UK and International. However, it is recommended that you follow the International Stream for accounting and auditing Papers 1, 3, 6 and 8.

Application forms for registration/re-registration and exemptions should be obtained from ICATT and submitted to its offices by the closing dates specified. You should note that different closing dates apply for exemptions and re-registration/registration under this CAT Joint Examination Scheme.

Exemption Closing Dates

Candidates entering for June exams:
15 January of same year

Candidates entering for December exams:
15 July of same year

Registration/Re-registration Closing Dates

Candidates entering for June exams:
15 December of previous year
Candidates entering for December exams:
31 July of same year

8

Disciplinary procedures

Being a CAT student or a Certified Accounting Technician will certainly bring you benefits. However, with those benefits we are sure that you will understand that there are certain obligations. ACCA has public interest responsibilities and we must ensure that our CAT students act with integrity and to high standards. Consequently, CAT students and Certified Accounting Technicians come within the jurisdiction of ACCA's disciplinary procedures.

STUDENT DISCIPLINARY PROCEDURES

MISCONDUCT IN AN EXAMINATION

LIABILITY TO DISCIPLINARY ACTION

DISCIPLINARY PROCEDURES

DISCIPLINARY COMMITTEE

APPEAL COMMITTEE

COSTS

PUBLICATION OF FINDINGS

8 Disciplinary procedures

STUDENT DISCIPLINARY PROCEDURES

The disciplinary procedures cover matters such as professional misconduct, misconduct in exams and breaches of regulations which include any actions likely to bring discredit to you, ACCA, or the accountancy profession.

The rules governing disciplinary procedures for students (and members) are set out in ACCA's Bye-laws and Regulations. All registered students are bound by these Bye-laws and Regulations.

If you wish to make further enquiries about matters which may be subject to disciplinary procedures, please write to our Professional Conduct Department at our London office in the UK. ACCA's Rulebook, which contains the Bye-laws and Regulations, is available for reading online at the ACCA website, or at ACCA offices.

Principles related to misconduct in examinations are reproduced here for easy reference.

MISCONDUCT IN AN EXAMINATION

- a. The Supervisor is empowered to discontinue the examination of a registered student suspected of misconduct and require him or her to leave the examination room.
- b. A registered student found guilty of contravening an examination regulation may be disqualified from any examinations for which the results have not yet been issued, barred from sitting examinations for a specified period, removed from the student register, and/or be liable to such other penalty as the Disciplinary Committee may determine. A registered student found guilty of a breach of the examination regulations will normally be removed from the register.
- c. Publicity will always be given to the Disciplinary Committee's decision and in all but exceptional circumstances the registered student will be named. ACCA reserves the right to withhold the results of a registered student's examination while a complaint against him or her is under investigation or consideration.
- d. The Examination Regulations and disciplinary procedures also apply to registered students sitting examinations for internally examined courses.

LIABILITY TO DISCIPLINARY ACTION

A registered student is liable to disciplinary action, whether or not he or she was a registered student at the time of the offence, if, in the course of carrying out his or her professional duties or otherwise, he or she has been guilty of misconduct or breached any regulation, in particular the regulations set out in this Handbook. Misconduct includes (but is not limited to) any act likely to bring discredit upon the registered student, ACCA, or the accountancy profession.

DISCIPLINARY PROCEDURES

Any member, or any other person, can bring to the attention of ACCA any facts or matters indicating that a registered student may be liable to disciplinary action. ACCA's Professional Conduct Department will investigate the matter and prepare a report for consideration by an independent Assessor.

It is the duty of every member, firm or registered student to co-operate throughout the course of the investigation.

If the Assessor concludes that a prima facie case amounting to professional misconduct has been made out against the registered student, he or she has two alternative courses of action:

- a. to refer the matter to the Disciplinary Committee; or
- b. to rest the matter on the registered student's file. This option is reserved for complaints which the Assessor believes renders the registered student liable to disciplinary action, but which are not serious.

DISCIPLINARY COMMITTEE

When a complaint is referred to the Disciplinary Committee, the Professional Conduct Department will notify the registered student of the date when it proposes to hear the case. The registered student is entitled to be heard before the Committee and is permitted to be represented and to call witnesses and cross-examine witnesses called against him or her. The disciplinary hearing will normally be held in public. If the Disciplinary Committee is satisfied that the complaint has been proved wholly or in part, it can make any one or more of the following orders:

- i. that he or she be removed from the student register
- ii. that the period specified in the order shall not be reckoned as part of the registered student's approved professional experience
- iii. that he or she be declared ineligible for such period as shall respectively be specified in the order to sit such examination or examinations of ACCA (or such part or parts thereof) as shall be specified in the order
- iv. that he or she be disqualified from such examination or examinations of ACCA (or such part or part thereof) as shall be specified in the order not being an examination (or part thereof) the result of which shall have been duly notified to him or her by ACCA prior to the date of the order
- v. that he or she be severely reprimanded, reprimanded or admonished.

In addition, the registered student may be ordered to pay costs (see later section on costs).

Sometimes a registered student's conduct may be investigated under these disciplinary procedures after he or she has taken ACCA examinations, but has not yet received the results. In these situations, the results will be withheld until the case has been concluded. If the registered student is removed from the ACCA student register, the examination results will not be released.

8 Disciplinary procedures

APPEAL COMMITTEE

If an order is made by the Disciplinary Committee against a registered student, he or she has 30 days, from service of the notice of the Committee's findings, in which to appeal. His or her notice of appeal must be in writing addressed to the Professional Conduct Department and must state the grounds of appeal.

If the registered student appeals against the findings made by the Disciplinary Committee, the appeal hearing will be a fresh hearing. The Appeal Committee may affirm, vary or set aside the decision of the Disciplinary Committee, and may substitute any other order that the Disciplinary Committee could have made.

COSTS

The Disciplinary Committee and the Appeal Committee may order the student to pay a sum by way of costs to ACCA. Where the Disciplinary Committee orders that a student be removed from the student register, and that student appeals against such a finding, he or she must ensure that he or she pays any costs so ordered by the Disciplinary Committee before his or her appeal is heard. Failure to do so will result in the notice of appeal being treated as invalid.

PUBLICATION OF FINDINGS

The orders of the Disciplinary and Appeal Committees are always published in the local, national and/or professional press and in all but exceptional circumstances the registered student is named. As these hearings are in public and the press may attend, ACCA has no control over what may be published in the press.

ACCA/CAT/HB/005

For further information please contact *ACCA Connect*, our dedicated global customer service centre
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The Association of Chartered Certified Accountants