

# Pathway to ACCA

SPM

CAT

ACCA

Affiliate

ACCA

9 papers  
examination available

13 papers + SPM  
examination available

3 years' Work Experience  
to achieve 9 Performance Objectives



## CAT Qualification (Certified Accounting Technician)

### Entry Requirements

Successful pass of SPM grade 1 or above, reading English and Mathematics at minimum 2 Certificate in Accounting or equivalent.

- 911 Accounting Financial Transactions<sup>1</sup>
- 912 Management Information<sup>1</sup>
- 913 Managing Financial Records<sup>1</sup>
- 914 Managing Cash and Finance<sup>1</sup>
- 915 Accounts in Business<sup>1</sup>
- 916 Management Accounting<sup>1</sup>
- 917 Financial Accounting<sup>1</sup>

### Two of the following options

- 918 Foundation in Taxation  
Success requires three papers (918, 919, 920) and 100% pass
- 919 Foundation in Financial Management  
Success requires two papers (919, 920)
- 920 Foundation in Audit  
Success requires two papers (920, 921)

<sup>1</sup>Students who scored grade B, B+ or B in their SPM Entry Examination paper will be exempted one paper (911) from the CAT Qualification.

<sup>2</sup>Successful pass of Cambridge based examination.

## ACCA Qualification

### Entry Requirements

2 graded papers at SPM grade 1 or above, plus  
9111  
3 credits at SPM grade 1 or above or grade 1 or 2 for up to six subjects including Mathematics & English

United Examinations Certificate (UEC)  
3 credits with grade 2  
including English and Maths

2 papers at O Level / Cambridge General  
Higher School Certificate grades A, B or C+ in  
Maths

2 papers at A Level / Cambridge General  
Higher School Certificate grades A, B or C+ in  
2 of the relevant subjects including Mathematics & English

Students from CAT Qualification will be  
exempted from ACCA Applied Knowledge<sup>1</sup>

Any relevant degree programmes  
Successful pass of 2<sup>nd</sup> semester

### Applied Knowledge

- AK1 Accounting in Business<sup>1</sup>
- AK2 Management Accounting<sup>1</sup>
- AK3 Financial Accounting<sup>1</sup>

### Applied Skills

- AS1 Corporate and Business Law<sup>1</sup>
- AS2 Performance Management<sup>1</sup>
- AS3 Taxation<sup>1</sup>
- AS4 Financial Reporting<sup>1</sup>
- AS5 Audit and Assurance<sup>1</sup>
- AS6 Financial Management<sup>1</sup>

<sup>1</sup>Successful pass of Cambridge based examination.  
Successful pass of  
Successful pass of  
Successful pass of

Successful pass of relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester) or relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester) or relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester)

### Strategic Professional

- SK1 Strategic Business Leader
- SK2 Strategic Business Reporting
- Success requires two papers (SK1, SK2) and 100% pass

### SPM Study in Professional Skills Module

Pass ACCA requirements students to complete the SPM before Strategic Professional papers

### Two of the following options

- 922 Advanced Financial Management<sup>1</sup>
- 923 Advanced Performance<sup>1</sup>
- 924 Advanced Taxation<sup>1</sup>
- 925 Advanced Audit and Assurance<sup>1</sup>

These papers are subject to operational approval by ACCA. Successful pass of relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester) or relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester) or relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester)

Successful pass of relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester) or relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester) or relevant degree programme (2<sup>nd</sup> or 3<sup>rd</sup> semester)

## Practical Experience Requirement (PER)

36 months of relevant working experience  
Includes before, during and after exams

+  
9 performance objectives

# Acca Global Exam Paper

**SJ Ball**



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