

# 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 2 SPM exams (grade C or above) including English and Mathematics, or equivalent 2 Certificate in Accounting or equivalent.

- AC1 Accounting Financial Transactions<sup>1</sup>
- AC4 Management Information<sup>1</sup>
- AC2 Managing Financial Records<sup>1</sup>
- AC3 Managing Cash and Finance<sup>1</sup>
- AC5 Accounts in Business<sup>1</sup>
- AC6 Management Accounting<sup>1</sup>
- AC7 Financial Accounting<sup>1</sup>

### Two of the following options

- PT1 Foundation in Taxation  
Success requires three SPM exam results (AC1, AC2, AC3)
- AC8 Foundation in Financial Management  
Success requires two SPM exam results (AC4, AC5)
- AC9 Foundation in Audit  
Success requires two SPM exam results (AC4, AC5)

<sup>1</sup>Students who scored grade B, B+ or B in their SPM Entry Examination paper will be exempted from paper PT1 from the CAT Qualification.

<sup>2</sup>The relevant SPM Examination Board examination.

## ACCA Qualification

### Entry Requirements

2 graded papers at SPM grade C or above, plus  
 3 credits at SPM grade C or above or grade C or B for specific subjects including Mathematics & English

Global Executive Certificate (GEC)  
 3 credits with grade C  
 including English and Maths

2 papers at SPM A Level<sup>1</sup> Cambridge Overseas Higher School Certificate grade A, B or C4  
 plus  
 3 papers at SPM A Level<sup>1</sup> Cambridge Overseas Higher School Certificate grade A, B or C4 in the relevant subjects including Mathematics & English

Students from CAT Qualification will be exempted from ACCA Applied Knowledge<sup>2</sup>

Any relevant degree programme  
 (minimum 2:2<sup>2</sup> degree)

### Applied Knowledge

- AK Accounting in Business<sup>2</sup>
- AK Management Accounting<sup>2</sup>
- AK Financial Accounting<sup>2</sup>

### Applied Skills

- AS Corporate and Business Law<sup>2</sup>
- AS Performance Management<sup>2</sup>
- AS Taxation<sup>2</sup>
- AS Financial Reporting<sup>2</sup>
- AS Audit and Assurance<sup>2</sup>
- AS Financial Management<sup>2</sup>

<sup>1</sup>Cambridge IGCSE, Cambridge AS, Cambridge A Level, International Baccalaureate, A-Levels, AP, Advanced High School Certificate

<sup>2</sup>Students with relevant work experience may be exempted from Applied Knowledge and Applied Skills. Exemptions are subject to successful completion of the relevant SPM Examination Board examination.

### Strategic Professional

- SBL Strategic Business Leader
- SBR Strategic Business Reporting
- Success by Design: Strategic Business Reporting (SBR)

### SPM Work Experience (Performance Objectives)

Pass ACCA requirements to complete the SPM Work Experience (Performance Objectives)

### Two of the following options

- AP1 Advanced Practical Management
- AP2 Advanced Performance
- AP3 Advanced Taxation
- AP4 Advanced Audit and Assurance

<sup>1</sup>These papers are subject to international approval by ACCA. Successful completion of the relevant SPM Examination Board examination is required for exemption from the relevant SPM Examination Board examination.

<sup>2</sup>Students who pass papers in Strategic Professional will be exempted from Applied Knowledge and Applied Skills. Exemptions are subject to successful completion of the relevant SPM Examination Board examination.

## Practical Experience Requirement (PER)

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

+  
 9 performance objectives

# Acca Global Exam Paper

**Lei Huang**



## Acca Global Exam Paper:

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