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Syllabus

# Syllabus

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CAT Certified Accounting Technician

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# CAT Certified Accounting Technician

Certified Accounting Technicians have a very important role for all enterprises, from newly-started private business to a government department or a corporation. Accounting technicians help professional accountants by collecting, checking and analyzing financial information for them.

Qualification of Accounting Technician is designed in a way that requires accounting knowledge, but no relevant experience in that area. This is a developmental/improvement qualification for office managers as well as for administrative staff, as well as an unavoidable foundation for those who want to qualify as certified accountants.



## Module Scheme of CAT Certified Accounting Technician

<b>Module CAT - F1 Business Accountant</b>	<ul style="list-style-type: none"><li>▪ The business organization, its stakeholders and external environment.</li><li>▪ Business organization structure, function and governance</li><li>▪ Accounting and reporting systems, controls and compliance</li><li>▪ Leading and managing individuals and teams</li><li>▪ Personal effectiveness and communications in business</li><li>▪ Personal ethics in accounting and business</li></ul>
<b>Module CAT - F2 Management Accounting</b>	<ul style="list-style-type: none"><li>▪ The nature, source and purpose of management information</li><li>▪ Cost accounting techniques</li><li>▪ Budgeting</li><li>▪ Standard costing</li><li>▪ Performance measurement</li></ul>
<b>Module CAT - F3 Financial Accounting</b>	<ul style="list-style-type: none"><li>▪ The context and purpose of financial reporting</li><li>▪ The qualitative characteristics of financial information</li><li>▪ The use of double-entry and accounting systems</li><li>▪ Recording transactions and events</li><li>▪ Preparing a trial balance</li><li>▪ Preparing basic financial statements</li><li>▪ Preparing simple consolidated financial statements</li><li>▪ Interpretation of financial statements</li></ul>
<b>Module CAT - F6 Taxation</b>	<ul style="list-style-type: none"><li>▪ Business Associations</li><li>▪ Tax Administration and Procedures</li><li>▪ Value Added Tax</li><li>▪ Costumes and Excise</li><li>▪ Personal Income TAX</li><li>▪ Corporate Income TAX</li><li>▪ Legal requirements for the preparation and audit of the statements</li></ul>

# Module

## CAT-F1 ACCOUNTANT IN BUSINESS

15 Credits

### Objectives

To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems. In details:

- ❖ Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
- ❖ Understand business organization structure, functions and the role of corporate governance
- ❖ Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance
- ❖ Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
- ❖ Understand the importance of personal effectiveness as the basis for effective team and organizational behavior.
- ❖ Recognize that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values

### Topics to be covered:

- ❖ The business organization, its stakeholders and external environment.
- ❖ Business organization structure, function and governance
- ❖ Accounting and reporting systems, controls and compliance
- ❖ Leading and managing individuals and teams
- ❖ Personal effectiveness and communications in business
- ❖ Personal ethics in accounting and business



### Training Features:

- ✓ A Comprehensive review of Accountant in Business Module, and during the training, participants will be provided with case studies, exercises similar to those given in the ACCA exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ ACCA's materials shall be used in the training
- ✓ Upon completion of this course, participants will be able to take the exam of F1 at IKAF center.

# Module

## CAT-F2 Management Accounting

15 Credits

### Objectives

To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business contexts. In detail:

- ❖ Explain the nature, source and purpose of management information;
- ❖ Explain and apply cost accounting techniques;
- ❖ Prepare budgets for planning and control;
- ❖ Compare actual costs with standard costs and analyze any variances;
- ❖ Explain and apply performance measurements and monitor business performance.

### Topics to be covered:

- ❖ The nature, source and purpose of management information
- ❖ Cost accounting techniques
- ❖ Budgeting
- ❖ Standard costing
- ❖ Performance measurement



### Training Features:

- ✓ A Comprehensive review of Management Accounting Module and during the training, participants will be provided with case studies, exercises similar to those given in the ACCA exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ ACCA's materials shall be used in the training
- ✓ Upon completion of this course, participants will be able to take the exam of F2 at IKAF center.

# Module

## CAT-F3 Financial Accounting

15 Credits

### Objectives

To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

- ❖ Explain the context and purpose of financial reporting
- ❖ Define the qualitative characteristics of financial information
- ❖ Demonstrate the use of double-entry and accounting systems
- ❖ Record transactions and events
- ❖ Prepare a trial balance (including identifying and correcting errors)
- ❖ Prepare basic financial statements for incorporated and unincorporated entities.
- ❖ Prepare simple consolidated financial statements
- ❖ Interpretation of financial statements

### Topics to be covered:

- ❖ The context and purpose of financial reporting
- ❖ The qualitative characteristics of financial information
- ❖ The use of double-entry and accounting systems
- ❖ Recording transactions and events
- ❖ Preparing a trial balance
- ❖ Preparing basic financial statements
- ❖ Preparing simple consolidated financial statements
- ❖ Interpretation of financial statements



### Training Features:

- ✓ A Comprehensive review of Financial Accounting Module and during the training, participants will be provided with case studies, exercises similar to those given in the ACCA exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ ACCA's materials shall be used in the training
- ✓ Upon completion of this course, participants will be able to take the exam of F3 at IKAF center.

# Module CAT-F6 Taxation

15 Credits

## Objectives

To develop the knowledge and understanding of the types of business organizations, their classification according to ARBK, TAK and KFRC, as well as the technical-fiscal capabilities including the preparation of the underlying financial statements. In detail:

- ❖ Understanding Business Types
- ❖ Understanding Tax Procedures
- ❖ Understand the value added tax
- ❖ Understanding of Doan and excise
- ❖ Understanding Personal Income Tax
- ❖ Understanding Corporate Income Tax

## Topics to be covered:

- ❖ Business Associations
- ❖ Tax Administration and Procedures
- ❖ Value Added Tax (VAT)
- ❖ Customs and Excise
- ❖ Personal Income TAX (TAP)
- ❖ Corporate Income TAX (TAK)
- ❖ Legal requirements for the preparation and audit of the statements



## Training Features:

- ✓ A Comprehensive review of Taxation Module and during the training, participants will be provided with case studies, exercises similar to those given in exams, and mock exam.
- ✓ Trainers are holding professional qualifications, and well experience in their field
- ✓ Upon completion of this course, participants will be able to take the exam of F6 at IKAF center.