



NATIONAL INSTITUTE OF  
ACCOUNTING TECHNICIANS

Certified Accounting Technician  
Registered Cost Accountant  
Certified Bookkeeper



## **The Program**

The CAT® Program is a globally recognized program of the National Institute of Accounting Technicians (NIAT) that grants the CAT® designation to the successful professional here and abroad.

The CAT® Program focuses on developing a strong base of technical accounting knowledge and skills; analytical, organizational and interpersonal skills; and professional values essential for today's successful accounting professionals.

The CAT® Program is designed to be an intensive bookkeeping program that will equip the participant all the necessary skills for real life accounting work.

The CAT® Program is recognized to be equivalent to the CAT® designations of different institutes in the world, giving NIAT CAT®s access to memberships and recognition in countries such as Canada, United Kingdom, Australia, New Zealand, Europe, Hong Kong, China, Taiwan, Macau, the Middle East and Singapore.

## **What is an 'Accounting Technician'?**

Accounting Technician is a new terminology in the Philippine marketplace but is widely used in Australia and the United Kingdom to identify a range of accounts or bookkeeping occupations working in all industries and sectors. An Accounting Technician carries out valuable accounting and related jobs. They work at all levels from account clerks to financial controllers. They work in all industries and sectors and in organizations large and small. In small organization, accounting technicians maybe the only trained and qualified finance staff employed. In large corporation, they are crucial part of a balanced team working alongside auditors and management staffs.



Like many professions, accountancy is changing. Rapid technology development, tax reform and organizational restructures require broader and more flexible skills. Today's Accounting Technicians play an integral role in the overall business management function and need to be equipped not only with core technical accountancy skills, but also vital complementary skills in areas such as IT, communication, leadership and time management.

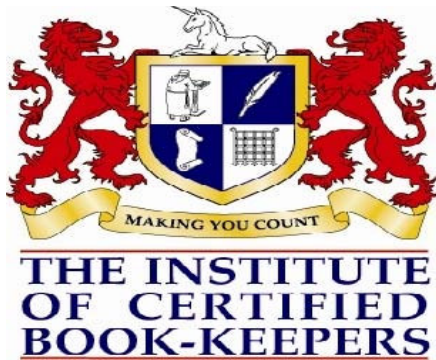
## **Certified Accounting Technician (CAT®) Examination**

The CAT® examination consists of three (3) levels:

Part 1: Practical Accounting

Part 2: Management Accounting

Part 3: Taxation Accounting



### **Certified Bookkeeper (CB) – CAT® Part 1 Examination**

Successful passers of the Part 1 Examination are immediately eligible to apply as Certified Bookkeeper (CB) member of the Institute of Certified Bookkeepers of UK, the largest bookkeeping institute in the world with over 150,000 members globally. CB members who wish to provide bookkeeping service, particularly in the UK can avail of the Practising Certificate sealed by the Institute, equivalent to Licensed Bookkeeper status in the UK.

The Institute of Certified Bookkeepers of UK is the largest bookkeeping institute in the world with over 150,000 members globally. It promotes and maintains the standards of bookkeeping as a profession, through the establishment of series of relevant qualifications and the award of grade of memberships that recognize academic attainment and competence.



## Registered Cost Accountant (RCA) – CAT® Part 2 Examination



The part 2 examination of CAT® is accredited by the Institute of Certified Management Accountants (ICMA) of Australia to be equivalent to Registered Cost Accountant (RCA) designation. CAT® candidates can take this exam independently and qualified to apply as RCA upon passing.

## Institute of Certified Management Accountants (ICMA) of Australia



The Institute of Certified Management Accountants of Australia is the premiere professional body of management accountants in the Australasian region. ICMA offers its eduCAT®ion programs, including the master level post graduate certification program, the CMA in all its branches in the region such as Australia, New Zealand, India, China, Singapore, Middle East, Hong Kong and now the Philippines.

## Certified Accounting Technician CAT® Part 3 Examination

The part 3 examination of CAT® consists of payroll and taxation examination. This is the final exam to complete the CAT® examination. Candidates who pass all three levels of the CAT® examination can apply as CAT® from the Institute of Accounting Technicians of North America.

IAT Canada is the premiere professional body of Accounting Technicians in North America. The CAT® designation of IAT is accredited by various universities from the UK and Australia as equivalent to Bachelors degree in International Accounting and recognized by many professional



institutes, including the Association of Chartered Certified Accountants (ACCA) of UK, the largest accounting body in the world. CAT® members from IAT can in fact become as CAT® of ACCA UK without further examination.



## **Benefits of CAT® Certification**

When you attain the Certified Accounting Technician designation, you:

- Offer an employer proven specific skills and knowledge.
- Advance your career and increase your compensation.
- Put “CAT®” after your name, giving you the same distinction among bookkeepers that “CPA” gives to certified public accountants.
- Increase your value to your company or clients — Certified Accounting Technicians can and do take on new responsibilities.

## **CAT® Challenge Exam Syllabus**

### **PART 1 FINANCIAL ACCOUNTING**

- Module 1 – Recording Business Transactions
- Module 2 – Drafting Financial Statements
- Module 3 – Maintaining Financial Records
- Module 4 – Reconstructing Incomplete Records

### **PART 2 MANAGEMENT ACCOUNTING**

- Module 5 – Understanding Management Information
- Module 6 – Accounting for Materials, Labor and Overhead costs
- Module 7 – Accumulating Costs for Products and Services
- Module 8 – Budgeting for planning and control
- Module 9 – Estimating Costs and Revenues for Decision Making

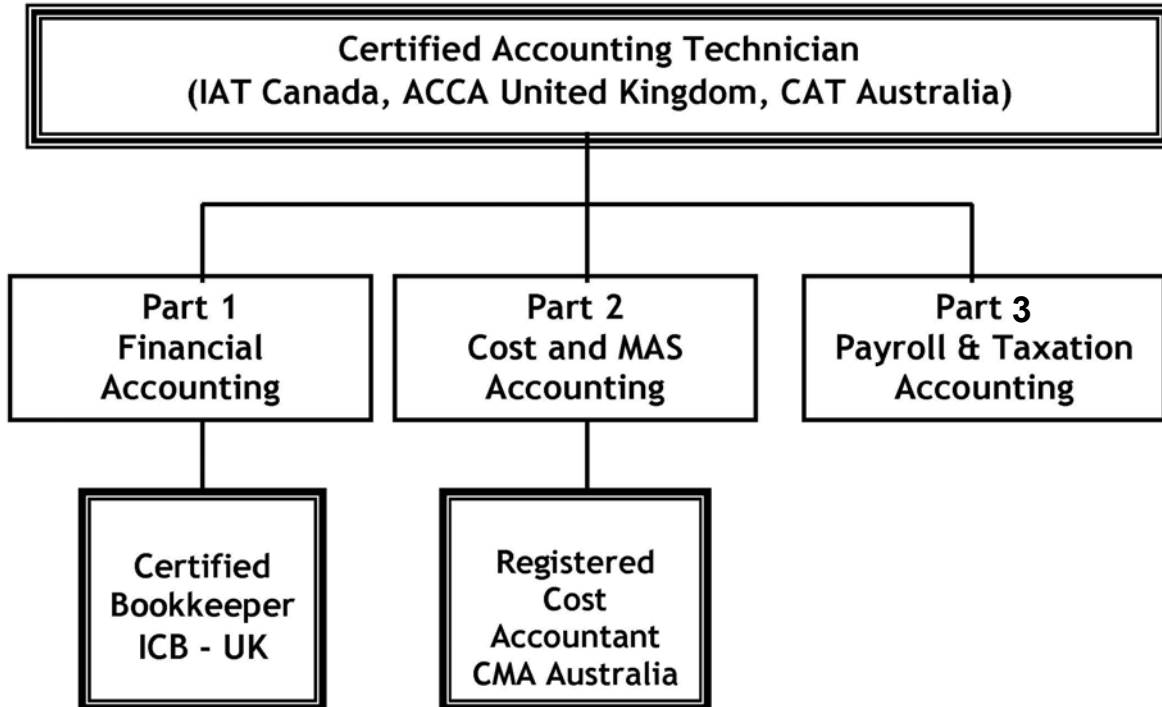
### **PART 3 TAXATION ACCOUNTING**

- Module 10 – Preparing Payroll Computations
- Module 11 – Preparing Income Tax Computations
- Module 12 – Preparing Transfer and Business Tax Computations





## CAT® Examination Pathway



### **In Summary:**

Certified Bookkeeper = a student may apply to become a CB if he or she finished and passed Part 1 only.

Registered Cost Accountant = a student may apply to become an RCA if he or she finished and passed Part 2 only.

Certified Accounting Technician = a student may apply to become a CAT if he or she finished and passed ALL the Examinations (Parts 1, 2 and 3).



## **Global Employers trust the CAT®**

The CAT® is first and foremost an occupational qualification. You learn and develop by actually doing the work, rather than just preparing for the exam. We recognize your professional ability not just your memory which is why CAT® staffs are in such demand by employers.

The CAT® is recognized by employers across all sectors and all industries. The respect that employers hold for the CAT® can be a massive boost to your career prospects, whether you have already started out in your career or are taking your first steps. The CAT® will help develop your existing skills and help you gain new ones, which will open up new opportunities and give you the chance to prove yourself.

The CAT® title will also help you gain practical understanding and develop first-class skills in other areas, including IT communications and personal effectiveness. These skills not only give you extra confidence to make the most of your career, but they are held in high regard by employers.

## **Rewards of CAT®**

The CAT® Program is the ideal certification for anyone wanting to work as an accounting technician. This vocational course provides the knowledge and skills to perform the tasks demanded by this role; it offers you the chance to gain a useful and practical qualification while studying at your own pace.

The CAT® Program offers great rewards. That is the reason so many people around the world take courses to become CAT®. But you will also know that the rewards are only earned if you are prepared to work hard towards your qualification.

The CAT® will give you valuable new skills and increase the value you can add to your organization thus paving the way for career development.



## **National Institute of Accounting Technicians of the Philippines (NIAT Phils)**

The National Institute of Accounting Technician of the Philippines is the largest bookkeeping institute in the Philippines representing over 30,000 accounting professionals. It conducts training and examination for bookkeepers and accounting technicians who want to enhance their bookkeeping and accounting skills through the Certified Accounting Technician (CAT) program.



It is a professional organization for accountants recognized for their practical bookkeeping skills. The NIAT is committed to raising standards in the accounting technician industry through developing direct and practical educational and certification programs promoting an enhanced profile for accounting technicians with the highest level of professional and ethical conduct.

The NIAT was formed to represent the accounting professionals in the Philippines who work as accounting technicians in industry, government, academia and private practice. It has a mission to raise the level of recognition for its members, their specialized skills and the accounting profession in general.

### **Mission & Vision**

The NIAT is a premier body of accounting technicians that strives for the recognition and employability of the accounting technician profession across all business sectors.

### **The Institute thus aims:**

- To promote and develop accounting technology and to encourage education and disseminate knowledge related to or connected with accounting technology;
- To provide a professional organization for accounting technicians and by means of examination and other methods of assessment to test the skill and knowledge of persons desiring to enter the profession;
- To further the development of accounting technology in the industry, government, academe, and private practice;
- To provide continuing education programs as a means for disseminating updates and information in the discipline of accounting technology, and for promoting the CAT qualification



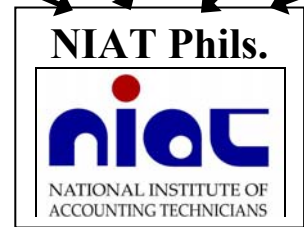


**Relationship Diagram of Organizations**

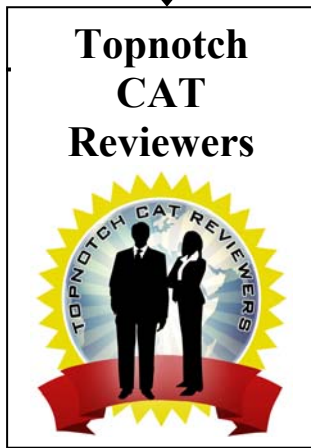
*organizations which awards the international certifications*



- Topnotch CAT Reviewers**
- one of the first accredited review/learning provider for the CAT program (CAT, RCA, CB)
  - conducts review classes for the CAT program
  - coordinates with NIAT Phils for the CAT exam
  - assist students/participants for the preparation of their requirements to be submitted to NIAT



- NIAT Phils.**
- largest institute of accounting technicians in the country
  - conducts review and exam for the international certifications
  - administers the exams of the international certificates here in the country
  - coordinates and process the requirements of exam passers for the application of certifications (and memberships) to the corresponding organization which awards the international certifications





**Topnotch CAT Reviewers**

Topnotch CAT Reviewers is one of the first review provider duly accredited by NIAT to provide CAT Review Classes.

The review group started a few years ago and is continually growing to be the premier review provider for examinees preparing for the CAT exams. The review group have review classes and exam schedules almost every month and has produced many exam passers with competitive passing percentage in every batch of review and exam. Aside from its face-to-face classroom setup review, Topnotch will be offering its review through online platform to provide convenient and quality review for CAT examinees.

Topnotch CAT Reviewers aims to:

- promote CAT in alignment with its growth of becoming one of the in-demand certification, and promote NIAT Phils’ goals and objectives
- provide proven teaching and learning techniques and, develop new methodologies to assist review participants thru the CAT exam
- promote and develop students and professionals alike to become locally and globally competitive in the accounting profession

**Ralph Michael Licaros, MAAT, MBA, CPA, CAT, RCA, MICB**  
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## Quick Summary:

### **About the Certified Accounting Technician (CAT) exam**

- Globally-recognized accounting certification administered by the National Institute of Accounting Technicians of the Philippines (NIAT Phils.)
- OPEN TO ALL COURSES: accounting, finance and business related courses (BSA, BSAT, BSMA, BSIA, BSAIS, BSFA, BSC-FMA, BSC-MA, BSFM etc). This is NOT restricted to any course. Open to students and graduates.
- Composed of 3 exams/levels, which can be taken in any order/sequence.
  - CAT part 1 - Basic and Financial Accounting
  - CAT part 2 - Cost and Management Accounting
  - CAT part 3 - Payroll and Taxation Accounting
- Certifications within the program:
  - Certified Bookkeeper = a student may apply to become a CB if he or she finished and passed Part 1 only.
  - Registered Cost Accountant = a student may apply to become an RCA if he or she finished and passed Part 2 only.
  - Certified Accounting Technician = a student may apply to become a CAT if he or she finished and passed ALL the Examinations (Parts 1, 2 and 3).
- *NOT related/connected/competing with CPA board exam, NOT under PRC*
- *NOT related/connected/competing with TESDA Bookkeeping NCIII*
- *NOT related/connected/competing with CTT (Certified Tax Technician)*

### Contact person for CAT review and exam schedules

**Ralph Michael Licaros, MAAT, MBA, CPA, CAT, RCA, MICB**

**Head, Topnotch CAT Reviewers**

0917-8827111

E-MAIL ADD: [rmlicaros\\_cat@yahoo.com](mailto:rmlicaros_cat@yahoo.com)

WEBSITE: [www.topnotchcatreviewers.com](http://www.topnotchcatreviewers.com)

### For concerns regarding sending of Exam Result/Transcript

For concerns regarding Certification/Membership (NIAT, CB, RCA, CAT), please contact:

**NIAT coordinator/administrator**

(02)637-9375 / 0947-3827256 / 0916-4656017

[info@niat.edu.ph](mailto:info@niat.edu.ph) / [registrar@niat.edu.ph](mailto:registrar@niat.edu.ph) / [membership@niat.edu.ph](mailto:membership@niat.edu.ph)



### **Frequently Asked Questions:**

**Questions:** Can an undergraduate student take the CAT exam?

I am already a graduate, am I qualified to take the CAT exam?

I am not a BSA student/graduate, am I qualified to take the CAT exam?

**Answer:** Please refer to the “Quick Summary” page.

**Question:** How often are the schedules conducted? When do you offer each of the CAT levels/exams?

**Answer:** We have schedules almost every month or every other month for Manila schedule. CAT part 1 is offered in every schedule. CAT part 2 and CAT part 3 are offered in alternating pattern of our schedules.

**Question:** Are there schedules for outside Metro Manila? Can we have special schedule in our school/area?

**Answer:** Special Schedules for CAT review and exam can be setup/customized for groups of 30 or more students (for one cat level/part) upon coordination and discussion with Topnotch.

**Question:** Can I take the exam without taking the review?

**Answer:** Yes, but the same program fee (with review) will apply.

**Question:** I am enrolled in the current schedule. Can I take the exam at a different schedule/month?

**Answer:** NO. You have to follow the review and exam schedules in which you have enrolled in. Non-attendance of your assigned exam schedule will result to forfeiture your exam.

**Question:** Do you offer online review for CAT?

**Answer:** Starting May 2020, Topnotch will be offering its online review for CAT. The online review has two formats which will be both available to all enrolled students.

1. Recorded Video Discussions – These are video recordings of discussions by instructors of Topnotch. These videos will be shared by Topnotch to enrolled students, and can be watched through Google Drive using laptop, tablet, or mobile phone. The videos will be available for a specific time period, and can be watched by students on their own pace and their own schedule.
2. Live Online Discussions – These are scheduled discussions of instructors of Topnotch through the use of Google Hangouts Meet. This will be scheduled only on specific times and dates, and students can attend the discussions, as if attending an actual classroom session.



### **Frequently Asked Questions:**

**Question:** When is the release of result? When will the results come out?

**Answer:** Under normal circumstances, NIAT will be releasing the exam results WITHIN TWO (2) MONTHS AFTER YOUR EXAM DATE.

**Question:** How will we know if there is already result and where will we see the result?

**Answer:** Topnotch will send text notification/announcement of the release of result.

List of passers will be posted at NIAT website – [www.niat.edu.ph](http://www.niat.edu.ph)

List of passers will be posted in Topnotch FB account and Website –

[www.topnotchcatreviewers.com](http://www.topnotchcatreviewers.com)

PLEASE WAIT FOR THE OFFICIAL ANNOUNCEMENT OF TOPNOTCH.

Individual Exam Results will be sent by NIAT thru your individual e-mails. Instructions for membership/certification will also be given thru e-mail.

**Question:** What are the exam grades and the equivalent grades? What is the passing grade for the exam?

**Answer:** The exam grades that will be shown in your individual exam results are the following (refer to the grade description, numerical grade are NOT shown in your individual exam results):

85 – 100%: High Distinction

75 – 84% : Distinction

65 – 74% : Credit

50 – 64% : Passed

<50% : Failed

**Question:** I was not able to receive the exam result/e-mail from NIAT, who do I contact for this concern? I have questions with the results of my exam, who do I contact for this concern?

**Answer:** For concerns regarding Exam Result/Transcript, Certification/Membership (NIAT, CB, RCA, CAT), please contact NIAT. Please refer to the “Quick Summary” page.

**Question:** How much are the fees for the NIAT/CB/RCA/CAT Membership/Certification? How do I apply for the Membership/Certification? How long is the validity of each certificate? What is the process for renewal?

**Answer:** For concerns regarding Exam Result/Transcript, Certification/Membership (NIAT, CB, RCA, CAT), please contact NIAT. Please refer to the “Quick Summary” page.