

## Chartered Certified Accountant (ACCA)

### What is ACCA

The Association of Chartered Certified Accountants (ACCA), established in 1904, is a globally recognised professional accountancy body for Chartered Certified Accountants and Certified Accounting Technicians. As the largest global organization for professional accountants, ACCA has over 252,500 members and 526,000 students across 180 countries. Its head office is located in England.

### Professional qualification

To pursue ACCA's Professional Qualification, a bachelor's or HBO degree is required. Students receive training over three and a half years, covering key areas of accountancy, under the guidance of experienced lecturers and industry professionals. Additionally, we provide coaching and support to help students complete the required three years of practical experience. Upon successfully completing the qualification and fulfilling the practical experience requirement, you will earn the globally recognized title of Chartered Certified Accountant (ACCA).

### Personal characteristics

Naturally, a feeling for figures is important but more specifically, the world behind these figures. How do you apply the latest legislation to various situations? How do you effectively interact with people? As an accountant, you gain insight into the workings of organizations and the individuals within them. Integrity and trustworthiness are crucial, as you will handle sensitive and often highly confidential information with care.

### Group size and training schedule

For ACCA's professional qualification, the choice is made to work with a group of max 30 students. We provide blended learning and this involves:

- Part of the course is online, with the student being able to manage the place and time they learn.
- Another part of the course is instructor-led, conducted through webinars (ECR) and face-to-face learning where needed.

Classes are held up to three evenings per week, with each session lasting a maximum of 150 minutes. These sessions focus on practical exercises and questions.

### Practical Experience Requirement

ACCA's Professional Qualification emphasises adequate preparation for the practical field. For this, the students must obtain 36 months of relevant practical experience, ideally at their current workplace, under the guidance of a workplace mentor.

Prior work experience in the financial sector can be acknowledged as practical experience for this requirement.

The Practical Experience Requirement (PER) consists of an online form listing the main activities the student will need to work on during his or her studies. The PER record can be requested online and is updated via the student's account (myACCA).

### Subscription procedure

The subscription starts with the full completion of the subscription form. This form must be submitted to the training administration office. The final subscription will take place after an orientation interview with the training coordinator. Upon subscription, the following documents must be submitted:

- Color copy of ID or passport (Dutch and English)
- Certificate from CBB (uittreksel van CBB)
- One (1) passport photo
- Color copy of diploma and lists of marks (Dutch and English)
- Guarantee letter<sup>1</sup>.

### Curriculum subjects

The curriculum consists of in total 13 papers. Below is the sequence that is followed for the submission of the papers:

#### FUNDAMENTALS (nine papers in total)

##### Applied Knowledge Level

Business and Technology	(BT)
Management Accounting	(MA)
Financial Accounting	(FA)

##### Applied Skills Level

Corporate and Business Law	(LW)
Financial Reporting	(FR)
Financial Management	(FM)
Taxation	(TX)
Audit and Assurance	(AA)
Performance Management	(PM)

#### STRATEGIC PROFESSIONAL (four papers in total)

##### Essentials Level

Strategic Business Leader	(SBL)
Strategic Business Reporting	(SBR)

##### Options (two to be completed)

Advanced Financial Management	(AFM)
Advanced Performance Management	(APM)
Advanced Taxation	(ATX)
Advanced Audit and Assurance	(AAA)

<sup>1</sup> If your employer pays for the costs of this course, please also enclose an approval statement from your employer.

### Exam conditions

1. Students have seven years to pass the Strategic Professional exams once you pass your first Strategic Professional exam.
2. For passing the exams, a score of 50% applies, in conformity with the Fundamental and Professional Scheme.
3. There are four exam periods per year - in March, June, September and December for the session CBEs.
4. The on-demand CBEs (Applied Knowledge and subject LW of Applied Skills) are administered at SCA.
5. Students are not allowed to take part in more than three exams per exam period.
6. Students must pass one mock exam before they can take part in the compulsory exam.

### Self-check online module

Self-check quizzes to assess underlying knowledge and help you prepare for your next exam efficiently. The self-check modules are free and non-compulsory, please see the website: <http://studentvirtualearn.accaglobal.com>

### Exemptions

For general information on exemptions, please visit the website [www.accaglobal.com](http://www.accaglobal.com). If you feel that based on your prior education, you should be considered for an exemption, please submit all acquired diplomas and lists of marks in both Dutch and English. All documents will be sent to the exam committee of ACCA UK, who will assess whether you will be considered for an exemption. ACCA will charge an exemption fee for the obtained exemptions.

### Study financing

For study financing options, we refer you to the following bank that has successfully granted study financing:

- De Nationale Ontwikkelingsbank Suriname;
- Internal financing is also possible.

### Planning

2026		
1st school year	2nd school year	3rd school year
<b>Applied Knowledge</b>	<b>Applied Skills</b>	<b>Strategic Professional</b>
<b>College January - April / Exam in May - June</b>	<b>College Jan - May, Exam: June</b>	<b>College Jan - May, Exam: June</b>
Business and Technology BT	Financial Management FM	Strategic Business Leader SBL
Management Accounting MA	Taxation TX	Strategic Business Reporting SBR
Financial Accounting FA		
<b>Applied Skills</b>	<b>Applied Skills</b>	<b>Optie (2 vakken)</b>
<b>College July - October / Exam: Nov LAW / Dec</b>	<b>College July - Nov, Exam: Dec</b>	<b>College July - November, Exam: Dec</b>
Corporate and Business Law LW	Audit and Assurance AA	Advanced Financial Management AFM
Financial Reporting FR	Performance Management PM	Advanced Performance Management APM
		Advanced Taxation ATX
		Advanced Audit and Assurance AAA

The third year, which covers the Strategic Professional level, is delivered in collaboration with international tutors.

### Tuition fee

- First Year: € 2.950
- Second Year: € 2.360
- Third Year: € 2.865

These amounts include one exam attempt per subject.

**Please note** that these amounts do not include the annual ACCA subscription fee of € 326.

The subscription fee of Euro 326 must be paid and submitted together with the completed enrollment form. The second payment should be made by the second week of December 2025. This amount should be 50 % of the tuition fee for the first year.

If you prefer to enroll and pay per subject, alternative pricing applies. For more information please contact the administration of SCA.

### Re-exam rates (subject to change)

#### Applied Knowledge

	Euro
Business and Technology BT	125
Management Accounting MA	125
Financial Accounting FA	125

#### Applied Skills

Corporate and Business Law LW	200
Financial Reporting FR	200
Financial Management FM	200
Taxation TX	200
Audit and Assurance AA	200
Performance Management PM	200

#### Strategic Professional

Strategic Business Leader SBL	350
Strategic Business Reporting SBR	350
Advanced Financial Management AFM	350
Advanced Performance Management APM	350
Advanced Taxation ATX	350
Advanced Audit and Assurance AAA	350

**Note: the exam fee and subscription fee from ACCA may increase or decrease depending on:**

1. the intermediate exchange rate of the Pound sterling and the Euro or American Dollar
2. adjustments to these amounts made by ACCA annually.



The CBEs (Applied Knowledge and the subject LW of Applied Skills) are administered by SCA.

The subjects starting from Financial Reporting (FR) are home-based session CBEs and administered four times a year in the months March, June, September and December. All questions regarding these exams you can directly address to ACCA. These are the rules from ACCA regarding exam centers.

### **Costs of study material**

The costs for E-books and Enhanced Classroom (ECR) are included in the fee per school year.

### **More information**

If you still have any queries, please contact us for a personal interview.

For appointments, call 425 766 or 715 6302, from Monday – Friday, 08:00 to 12:00 hr or send an e-mail to [info@surinamecollegeofaccountancy.com](mailto:info@surinamecollegeofaccountancy.com)

For more general information, visit the websites:  
[www.surinamecollegeofaccountancy.com](http://www.surinamecollegeofaccountancy.com)  
[www.accaglobal.com](http://www.accaglobal.com)