

Foundation in Accountancy (FIA/CAT)

Course overview

The course Foundation in Accountancy (FIA) is designed for students with a high school diploma (IMEAO/HAVO/VWO) who aspire to build a solid foundation in accounting and finance. This practical and flexible course prepares you for the ACCA qualification. Upon completion, students earn the title Certified Accounting Technician (CAT).

Group size and training schedule

For the FIA course, 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.

The face-to-face moments are conducted max 3 times per week and last 150 minutes in which practical exercises and questions are answered. From mid-August to September there are no lectures.

Subscription procedure

The subscription starts with the full completion of the subscription form. This form must be submitted to the training administration office. Upon subscription, the following documents must be submitted:

- Color copy of ID or passport (in Dutch and English)
- Certificate from CBB (uittreksel van CBB)
- One (1) passport photo
- Color copy of diploma and list of marks VOS (in Dutch and English)
- Guarantee letter ¹

Self-check online module

ACCA has designed a self-check online module for the subjects Mathematics and English to provide feedback to the students on their entry levels in English and Mathematics. The self-check modules are free and non-compulsory. Please see the website: <http://studentvirtualllearn.accaglobal.com>

Concentric three-level structure

The FIA course distinguishes three levels: an introductory, intermediate and advanced level. All subjects of the first two levels are compulsory. The third level has three compulsory subjects and two choice subjects. To obtain the diploma and CAT title, it is required to:

- Pass 9 exams
- Complete the module Foundations in Professionalism (FIP)
<https://www.accaglobal.com/gb/en/student/ethics/fip.html>
- Complete the practical experience requirement (FPER)
<https://www.accaglobal.com/gb/en/student/practical-experience-per/practical-experience-foundation-level.html>

¹ If your employer pays for the costs of this training, please also enclose an approval statement from your employer.

Curriculum subjects

The curriculum consists of 9 subjects. Below is the sequence that is followed for conducting the subjects:

Introductory level

FA1 Recording Financial Transactions
MA1 Management Information

Intermediate level

FA2 Maintaining Financial Records
MA2 Managing Costs and Finances

Advanced level

FBT Business and Technology
FMA Management Accounting
FFA Financial Accounting

Options (two to be completed)

FTX Foundations in Taxation
FFM Foundations in Financial Management
FAU Foundations in Audit

Exams

ACCA distinguishes between on-demand CBE and session CBE exams.

CBE exams are computer-based and can be administered at all times at an acknowledged institute.

The first seven subjects of the CAT training regard on-demand CBE exams, the other 2 subjects regard session CBE exams. At the end of each semester, there is an exam round which only applies to the on-demand CBE exams.

FFM and FAU exams are home-based session CBEs and are administered twice a year, in the months June and December.

All questions regarding these exams can be addressed to ACCA directly. These are the rules of ACCA regarding exam centers.

In Suriname, SCA is the official on-demand ACCA Computer-Based Exam Center.

Exam conditions:

1. For passing the exams, a score of 50% applies.
2. There are two exam periods per year - in June and December- for the home-based session CBEs.
3. The on-demand CBEs are administered at SCA.
4. Students are not allowed to take part in more than three exams per exam period.
5. Students must pass at least 3 exams of the 1st school year before they can progress to the 2nd school year.

Costs per school year

The course consists of the following costs:

	1st school year EUR		2nd school year EUR
Subscription fee	326	Subscription fee	326
Tuition fees incl. 1 st exam	2,530	Tuition fees incl. 1 st exam	2,530
Total 1st school year	2,856	Total 2nd school year	2,856

1st school year

Introductory level

Lectures: January - April / Exam in May
FA1 Recording Financial Transactions
MA1 Management Information

Intermediate level

Lectures: June - October / Exam in November
FA2 Maintaining Financial Records
MA2 Managing Costs and Finances

2nd school year

Advanced level

Lectures: January - April / Exam in May - June
FBT Business and Technology
FMA Management Accounting
FFA Financial Accounting

Options (two to be completed)
Lectures: July - October / Exam in December
FTX Foundations in Taxation
FFM Foundations in Financial Management
FAU Foundations in Audit

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.

Cost for RE-exam		Cost for RE-exam	
Introductory level		Advanced level	
FA1 Recording Financial Transactions	90	FBT Business and Technology	125
MA1 Management Information	90	FMA Management Accounting	125
FA2 Maintaining Financial Records	90	FFA Financial Accounting	125
MA2 Managing Costs and Finances	90		
		Options (two to be completed)	
		FTX Foundations in Taxation	152
		FFM Foundations in Financial Management	152
		FAU Foundations in Audit	152

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.

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.

Practical experience requirement

It is desirable that students are employed during their study in a position that has common grounds with the training, in view of the simultaneous completion of the theoretical component of the training and the practical component. This implies a practical experience of 12 months. All prior work experience in a financial position also applies as practical experience and can be used for the practical experience requirement (FPER).

The Foundation in Practical Experience Requirement (FPER) is a document with assignments to be carried out by the student for assessment by the workplace mentor. These exercises are noted on the FPER form which can be requested by the student via their school account (myACCA). Students must complete the FPER and the Foundations in Professionalism (FIP) exam before they can be considered for the diploma.

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

For more general information, visit the websites:

www.surinamecollegeofaccountancy.com

www.accaglobal.com