



CAMS BATH ISLAND CAMPUS

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Tel : 92-22-3818336, 3865749

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17 Al Hamra, CHS
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Tel : 92-21-4537782, 4537414

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College of Accounting & Management Sciences

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Introduction to CAMS

Key Success Factors

INNOVATION

CONSTANT CHANGE

SOCIAL RESPONSIBILITY

VIBRANT LEADERSHIP

RESPONSIVE TO THE NEEDS OF THE ENVIRONMENT

ACQUIESCENT TO ETHICAL CORPORATE GOVERNANCE

Our expertise in tutoring accounting and business management is proven....

College of Accounting & Management Sciences was established in 1994 as a private college offering tuitions for Chartered Accountancy Foundation Course of Institute of Chartered Accountants of Pakistan. It is the first college that became the registered college of ICAP. Since, 1994 CAMS has grown remarkably, and is producing quality accountants, who are successfully meeting the demands of the corporate sector .

CAMS alumni constitute Chartered Accountants, ACCA's, CIMA's, MBA's, BBA's who are playing lead roles in various organizations within Pakistan and abroad.

Indeed, it's a remarkable success for the College of Accounting & Management Sciences that over a decade, it is producing world wide high achievers for ACCA- UK. CAMS Bath Island Campus is a Premier Status College Of ACCA-UK

CAMS Other Programs

- MBA/BBA in affiliation with University of Karachi
- B.COM in affiliation with University of Karachi
- B.COM in affiliation with University of Sindh, Jamshoro (Hyderabad Campus)
- Intermediate Commerce in affiliation with Board of Intermediate Education, Karachi
- LLB (External Program) in listed with University of London
- Collaboration Agreement with University College Sedaya International (UCSI), Malaysia
- Cooperation Agreement with London South Bank University (LSBU), UK

The Avicenna School

The Avicenna School is the sister concern of College of Accounting & Management Sciences. It is a chain of schools offering Cambridge studies in Metropolitan Karachi.

CAMS is on its road to progression and growth. We are striving to bring the finest study options in accountancy, finance, and business management for the students of Pakistan through endeavoring globalization, and breaking boundaries. We are pioneers in introducing world-class curricula, teaching techniques, and the trained human resource.

Vision

GROWTH with QUALITY

It is the vision of the founder of CAMS to make available educational opportunities that meet International standards and acceptability at affordable costs.

Message from the President



At this juncture of your life, it is time to make sure that you make the right decision. Is a career in finance and accounting suitable for you?

Usually student considers Accountancy boring. However, today's accountancy has a lot to offers. Firms no longer have large manual ledgers but accountant of today fulfill the role of a business advisor, and must provide an added value service. As a result of increasing market expectations the industry is thus demanding high quality graduates that are looking for a challenging and rewarding career. The accountancy graduates once through with the course work and the work experience criteria, usually lead the organization in three to four years.

The aspiring students should have a strong desire to continue studying for at least 7 years after school. Trainees will spend most of their time away from their office and visit a wide variety of clients where they will be expected to deal personally with the clients as a part of their practical training. Combining this with a demanding exam structure means accountancy is not for people who are not willing to travel and work hard.

Assess your potential to be an accountant. You should be good at number crunching to pass exams. You should be a team member, adaptable, tactful, organised, honest and presentable. Training to be a professional Accountant is not easy and requires a firm commitment from the individual. Accountancy now is primarily a "social business" where it is essential to have an outgoing personality and good communication skills with both clients and colleagues.

Firms offer practical experience on a wide variety of clients that provides the right environment for swift advancement. Many firms offer the opportunity for secondments to their international operations that means a wide international exposure. The professional accountancy qualification holds worldwide recognition and continues to open many doors in the job market.

This great variety of experience helps the trainee to develop different talents and the broadest possible commercial awareness and understanding of all aspects of business matters relating to clients from very small

concerns to public companies. Not only does this stretch the trainee but it also gives them an opportunity to decide where their interests lie.

Make the right choice for your career, as it will take place now or never.

Finally, for those with the perseverance and professional work ethic, accountancy offers a career with a rewarding future.

Shehzad Chamdia,
Fellow Chartered Accountant (FCA)

Message from the Chief Executive



2007 shall be remembered within CAMS as the year CAMS became a truly metropolitan institution. For years it has distinguished itself as the only "Premier Status" ACCA tuition provider in Pakistan, but in 2007 the quality advantage became accessible to a larger part of metropolitan Karachi with the opening of our branches in PECHS and Gulshan Iqbal.

The First Graduate Directory of CAMS is also out for distribution amongst recruiters and employers containing the bio-data of hundreds of successfully qualified accounting professionals and business graduates. The professional ethics and sound technical competence of our alumni ensures job placements and premium salaries in leading national and multi national organizations.

With undiluted attention to developing and maintaining the quality of our faculty, extensive investment in information technology and infrastructure and providing opportunities through programme diversity, the CAMS brand name marks an institution committed to the ideals of developing highly capable, dedicated, ethical and career-oriented professionals.

CAMS, Your career in accountancy and business begins here.

Adil M. Butt,
B.Sc., Indiana University (USA)
MBA, Fordham University (USA)
Fellow Member of Institute of Financial Accountants (UK)

Message from the Director



By joining CAMS you will be just one-step away from entering into a global community of professionals.

College of Accounting and Management Sciences is the pioneer college for initiating Fulltime Classes for Professional Accounting Courses in Karachi. Since 1994, during the last 13 years it has produced numerous accountants who are now members of different institutions like Institute of Chartered Accountants of Pakistan, Association of Chartered Certified Accountant, Chartered Institute of Management Accountant and Institute of Chartered Financial Analyst.

CAMS status of a **Premier College** (Bath Island Campus) of Association of Chartered Certified Accountants (ACCA) shows its commitment towards Quality Education with outstanding results. Our objective is to provide career-oriented qualifications in finance and accounting to all the students of the province. Right now we have 4 campuses in Karachi, including an exclusive Girls Campus at Tipu Sultan Road and one in Hyderabad, that are offering accounting courses.

Without doubt, CAMS is the **First Choice** for the students seeking a career in accounting in the global environment.

Fazal Haq Qureshi
Director
ACCA/Chartered Accountancy

Association of Chartered Certified Accountants (ACCA)

ACCA, with 296,000 students and 115,000 members in 170 countries, a network of nearly 80 offices, 440 registered colleges and 7,500 employers of accounts and finance professionals throughout the world proves that it is a truly global professional accounting qualification.

In today's accounting scenario and recent years developments in accounting and finance profession, it is vital for accounting and finance professionals to be equipped to operate in an industry subject to such close scrutiny. The new ACCA Syllabi is particularly designed to provide the knowledge, skills and ethical values for qualified accountants working in public and private sectors.

Syllabus

ACCA exams are divided into two levels Fundamentals and Professional, which are further divided into two modules each. Knowledge and Skills modules are in the Fundamentals level and Essentials and Options modules are in the Professional levels.

Fundamentals Level

Knowledge

- F1 Accountant in Business
- F2 Management Accounting
- F3 Financial Accounting

Skills

- F4 Corporate and Business Law
- F5 Performance Management
- F6 Taxation
- F7 Financial Reporting
- F8 Audit and Assurance
- F9 Financial Management

Professional Level

Essentials

- P1 Professional Accountant
- P2 Corporate Reporting
- P3 Business Analysis

Options (2 to be completed)

- P4 Advanced Financial Management
- P5 Advanced Performance Management
- P6 Advanced Taxation
- P7 Advanced Audit and Assurance



Professional Ethics Module

As part of the professional values and ethical developments students are required to complete this module in addition to the exams and professional training. The Professional Ethics Module can be completed on-line or in writing.

The aim of this module is to give students exposure to a range of ethical perspectives. Ideally, this should be completed before, at the same time or soon after completing paper P1 (Professional Accountant), but it must be completed before applying for membership.

Entry Requirements

- Minimum age 18 years
- 2 A' Levels and 3 GCSEs or equivalent in five separate subjects with grade C in Mathematics and English
- 2 years graduation degree from recognized university
- Certified Accounting Technicians (CAT) knowledge modules of ACCA is exempted to CAT qualifiers
- Mature Student's Entry Route (MSER)
Minimum age 21 years or above
No academic qualification is required
Must pass ACCA Knowledge modules papers F2 and F3 with in 2 years of registration before further progression to the ACCA exams is permitted.
- Relevant degree/certificate holders from ACCA's accredited institutions may be exempted from all 9 exams of the Fundamentals level and register for the Professional level. Non - relevant degrees may also qualify for some exemptions.

Certified Accounting Technician (CAT-UK)

The CAT qualification is the first step towards a career in accountancy. It is designed to equip the students with all the necessary technical skills and basic knowledge required to fulfill a support role in accountancy.

The Accounting Technician certificate allows students

to continue further for ACCA qualification. At the time of registration with CAT students can opt for automatic transfer to ACCA on completion of all 9 papers of CAT. However, students must be minimum 17 years of age at the time of transfer to the professional scheme. The Knowledge module of the Fundamental level will be exempted to CAT qualifiers.

Syllabus

The CAT syllabi is designed in such a way that on completion of all CAT exams students are expected to know basic knowledge of not only Accounting but also Information Technology and Management. The exams are divided into 3 levels Introductory, Intermediate and Advance.

Introductory Level

Paper 1 Recording Financial Transactions
Paper 2 Information for Management Control

Intermediate Level

Paper 3 Managing Financial Records
Paper 4 Accounting for Costs

Advanced Level

Compulsory papers

Paper 5 Managing People and Systems
Paper 6 Drafting Financial Statements
Paper 7 Planning, Control and Performance Management

Optional papers (any 2 out of 3)

Paper 8 Implementing Audit Procedure
Paper 9 Preparing Taxation Computations
Paper 10 Managing Finances

Entry Requirements

Entry into ACCA's Accounting Technician Program is open to all aged 16 years or above.

Preferable Qualifications

At least O' level or Matric examinations.

Key Dates

Registration deadlines
15th Aug (for December Exams)
31st Dec (for June Exams)

Exam Entry deadlines

15th Oct (for December Exams)
15th Apr (for June Exams)

Computer Based Examinations (CBE)

Flexibility is the key when it comes to the exams of Knowledge Modules (papers F1, F2 & F3) of ACCA or Introductory and Intermediate levels (papers 1- 4) of CAT. The paper-based exams are held twice a year in June and December whereas; students can take the CBEs throughout the year outside the set June and December manual exams schedules. This allows students rapid progress towards their ACCA qualifications.

The students do not need to register by the usual registration dead lines. In order to take the CBEs they just need to ensure that they are registered as CAT/ACCA students and in possession of their registration number before taking the CBEs.

ACCA-UK Contact Details

2 Central Quay, 89 Hyde Park Street, Glasgow, G3 8BW, UK.
Tel : 44 141 582 2000, Fax : 44 141 582 2222
www.accaglobal.com, students@accaglobal.com

Practical Experience Requirements

The ACCA qualification will prepare you for a challenging and often demanding career as professional accountant. It is not sufficient to solely rely on theoretical knowledge developed through exam process. The ACCA qualification closely links practical experience to the exam syllabus.

To qualify as an ACCA member students will need to complete three-years relevant practical experience in order to achieve 13 performance objectives (nine essentials and four from eleven options). Ideally, students should start working while studying for their ACCA examinations. However, this may be completed before or after qualifying ACCA papers.

CAMS Job Placement Services

CAMS also provides placement services to its students and graduates. It is very important to choose the right employer to work for and gain required practical experience. Amongst lots of other resources available to get the right training and development opportunities CAMS Placement Office should be your first choice as it provides the appropriate link between the students / graduates and the potential employers.

B.Sc. (Hons) Applied Accountancy Oxford Brookes University-UK

B.Sc (Hons) in Applied Accountancy is an additional qualification that gives ACCA students an edge over other accounting qualifications. The unique partnership between ACCA and Oxford Brookes University (OBU) gives students an opportunity to gain this degree while they study for their ACCA examinations or after completing ACCA.

Students must apply for registration with OBU for the degree prior to passing ACCA Skill module papers F7, F8 and F9. In addition to this, they will also be required to write and submit a Research and Analysis Project to the University after completing all Skill module examinations. CAMS provides mentoring for the students applying for the degree.

The Higher Education Commission (HEC) recognizes the OBU degree as equivalent to a three-year bachelors degree. To apply for the recognition of the degree to HEC, students must submit college joining and leaving certificates, an attendance certificate (minimum 80% in all ACCA papers), grade report of all ACCA papers and a copy of the B.Sc. degree from OBU.



London South Bank University (LSBU), located on the vibrant South Bank of the River Thames, originated in

the Borough Polytechnic, founded in 1892. LSBU is over a hundred year old educational institution, with the Vision to be the leading UK University for professional education, giving students the chance to "become what they want to be." LSBU has over 22,000 students enrolled in 4 Faculties and 33 departments. It is indeed a University with history and numerous study options.

CAMS and LSBU have agreed to form a strategic alliance in order to offer a range of degree options for our students to study in the United Kingdom. The CAMS-LSBU Collaboration shall provide greater flexibility to the Pakistani students, making it easier and affordable to study in the United Kingdom-a popular destinations for many Pakistani students.

ACCA students, studying at CAMS shall have to options to transfer to a Bachelors or Masters degree program at LSBU, receiving advanced standing. Specifically, the advanced placement is as under:

ACCA Papers Passed	Advanced Standing
F1-F3	2nd Year Entry - BA(Hon) Professional Accounting
F1-F6	3rd Year Entry - BA(Hon) Professional Accounting
F1-F9	1-Year MSc. Finance & Accounting
F1-F9	1-Year MSc. Accounting with Finance
ACCA Qualified	6 Months Msc. Accounting with Finance

All students seeking transfers to LSBU are expected to have a level of English equivalent to an IELTS score of 6.0 for Bachelors and an IELTS score of 7.0 for the Masters Programs. In order to ensure this requirement, students may have to sit the LSBU English Language Test and be interviewed.



Chartered Accountancy (CA)

The Institute of Chartered Accountant of Pakistan (ICAP) established in 1961 has earned a reputation globally for its highest standard of integrity, professionalism and competence. It enjoys a unique status as a premier accounting qualification with a combination of exams and practical experience in various sectors with Chartered Accountancy firms.

competence. It enjoys a unique status as a premier accounting qualification with a combination of exams and practical experience in various sectors with Chartered Accountancy firms.

ICAP's professionals are appreciated worldwide for their proficiency in managing the challenges of modern-world's business and trade. Its 24% members are working abroad.

Syllabus

The CA examinations are divided into three stages: Foundation, Intermediate and Final. It is designed in such a way that it not only assesses theoretical knowledge of the students but also its applications at different levels.

To train the students to give effective oral presentations and upgrade their computer skills, it is mandatory for the students to complete certain hours of Presentation Skills Training Course (PSTC) and Course of Computer Practical Training (CCPT).

Foundation Stage Examinations

Module A

- A1 Functional English
- A2 Quantitative Methods

Module B

- B3 Intro to Economics & Finance
- B4 Intro to Financial Accounting
- B5 Mercantile Law

Intermediate Stage Examinations

Module C **

- C6 Financial Accounting
- C7 Taxation
- C8 Business Communication & Behavioral Studies

Module D

- D9 Company Law
- D10 Cost Accounting
- D11 Auditing
- D12 Information Technology*

* Students must pass CCPT exam of 40 marks to pass the Information Technology (D12) paper.

** A PSTC certificate of 100 hrs issued by the college must be submitted at the time of module C examinations.

Final Stage Examinations

Module E

- E13 IT Management, Audit & Control
- E14 Adv Auditing & Financial Reporting
- E15 Corporate Laws
- E16 Business Management

Module F

- F17 Management Accounting
- F18 Business Finance Decisions
- F19 Advanced Taxation
- F20 Advanced Auditing

Streams of Qualification

There are different streams to enter into the program:

Modular Fulltime Course (MFC)

MFC is designed to provide HSSC or A' Level students with basic understanding of accounting, auditing, taxation and other relevant subjects.

Students must register with ICAP and take admission in any of the registered colleges for completing Foundation and Intermediate Stage examinations as a fulltime

student. Attendance should not be less than 80%.

Entry Requirements

- HSSC with minimum grade B (60% marks)
- A' Level with minimum two Cs

(Students with less than grade B of two Cs in HSSC or A'Level respectively have to sit for the Pre-entry Proficiency Test (PPT) conducted by the ICAP in March, June, September and December every year)

After successful completion of modules A - D, students will be eligible to register with any CA firm for 3 ½ years of Articles Training. During the training students will have to pass Final examinations of modules E and F.

Private Graduate or PFC Scheme

PFC scheme is designed for graduates who tend to study and appear for the Foundation and Intermediate examination without attending fulltime classes. After successful completion of modules A-D, students will be eligible to register with any CA firm for 3 ½ years of Articles Training. During the training students will have to pass Final examinations of modules E and F.

Direct Graduate Trainee Scheme

This is an opportunity for the graduates who opt to directly start Articles Training after completing their graduation. Students who have 2-3 years of graduation degree will have to complete 5-year articles where as students with 4 years graduation degree will have to complete 4-year articles with CA firm.

Entry Requirements

For Private Graduates/Direct Graduates

- Graduates with first division from universities recognized by HEC. (Students with second division will have to pass the PPT)

Post Graduate Trainee Scheme

This scheme is designed for the students who have

completed their post graduation and are interested to enter into the profession. Once registered with ICAP as Post Graduate Trainee, students can start training with any of the CA firm for the period of 4 years.

Entry Requirements

- Master's degree with 2nd division from universities recognized by HEC
- (PPT is exempted to Master's degree holders)

Bright and intelligent minds are encouraged to apply for the exemptions from certain papers of modules A and B. Candidates seeking exemptions are required to apply on the prescribed form that is available at ICAP centers.

ICAP Contact Details

ICAP, Chartered Accountants Avenue, Clifton, Karachi
Tel: 111-000-422, www.icap.org.pk

Chartered Financial Analyst CFA (USA)

The Gold Standard for the Investment Professionals: The CFA charter was first awarded in 1963 and since then the program has become a benchmark for excellence in investment industries worldwide.

If you have interest in financial analysis, research, marketing, investment banking, treasury or corporate finance and want a solid investment background and ethical grounding then the CFA qualification is what you should be looking for.

Entry Requirements

In order to enroll in the program you need to have either a US bachelor's degree or equivalent or 4 years of professional work experience or the combination of the above two that totals to four years. However, if you are in the final year of your degree, you can enroll for the level I, though you must get the degree before registering for level II examinations.



In three levels of CFA, students will be assessed on the wide range of subjects including ethics, quantitative techniques, financial statement analysis, portfolio management, corporate finance, debts, equity, derivatives, securities, alternate investment and economics. Level I and II examinations are composed of multiple-choice questions and level III consists of essays and item sets (MCQs).

Examinations

CFA exams are held worldwide in June every year whereas students have the option of taking level I in December as well. Candidates must enroll only examination at a time, and must wait to receive their examinations results before enrolling for the next examinations.

CFA Charterholder

In order to have the Charterholder of CFA institute, you must be a member of CFA Institute, have passed all three levels of examinations and also have 48 months of relevant work experience. The experience may be in wide range of activities including financial, economics or statistics analysis and it can be gained before, while studying or even after completing all three levels of examinations.

Please note that titles alone cannot determine your qualifications for regular membership. It is required that you spend at least 50% of your time in the investment decision-making process:

- Client service representative or relationship manager
- Compliance analyst / officer
- Investment consultant
- Corporate chief financial officer
- Corporate finance analyst
- Investment banking analyst
- Derivatives analyst
- Economist
- Institutional sales professional / business development (buy and sell side)
- Investment strategist
- Portfolio manager
- Private client investment advisor
- Professor / Instructor
- Quantitative investment or risk analyst
- Real estate investment manager
- Regulator / supervisor of investment firm
- Security / investment analyst
- Security trader
- Valuator of closely held business
- Venture capital analyst

CFA Contact Details

CFA Institute, 560 Ray C. Hunt Drive, P.O. Box 3668

Charlottesville, VA 22903 - 0668, USA
Tel: 800-247-8132, 434-951-5499, Fax: 434-951-5262
Website : www.cfainstitute.org
E-mail : info@cfainstitute.org

Intermediate in affiliation with Board of Intermediate Karachi

Syllabus

XI

- 1) Islamiat (C) (for Muslims) / Civics (Akhlaqiat) (for Non-Muslims)
- 2) English (C) Normal Paper 1 / English (C) Advance Paper 1
- 3) Urdu (C) Normal Paper 1 / Urdu (C) Easy Paper 1
- 4) Accounting Paper 1
- 5) Principles of Commerce Paper 1
- 6) Principles of Economics
- 7) Business Maths

XII

- 1) Pakistan Studies
- 2) English (C) Normal Paper II / English (C) Advance Paper II
- 3) Urdu (C) Normal Paper II / Urdu (C) Easy Paper II
- 4) Accounting Paper II
- 5) Principles of Commerce Paper II
- 6) Commercial Geography
- 7) Statistics

B.Com in affiliation with University of Karachi

Syllabus

B.Com I

- 1) Islamic Studies (for Muslims) / Ethical Behaviors (for Non-Muslims)
- 2) Functional English (C)
- 3) Introduction to Business
- 4) Principles of Accounting
- 5) Statistics & Business Mathematics
- 6) Economic Analysis and Policy

B.Com II

- 1) Business Communication
- 2) Business & Industrial Law
- 3) Economics of Pakistan
- 4) Advanced Accounting
- 5) Cost Accounting
- 6) Principles of Management
- 7) Auditing & Income Tax Law /

Introduction to Computer Applications in Business / Fundamentals of Marketing / Principles of Insurance / Banking & Finance

Eligibility

For Intermediate

- At least 60% in Matriculation or O' Level with 8 Passes
- Admission is finalized based on the results of the Aptitude Test & Interview

For B.Com

- Intermediate with a minimum of B - Grade
- A' Level with 2 Passes

Admission Seasons

Intermediate Admissions open in May and continue till August. Classes commence usually from mid of August. Degree classes admissions usually begin in January & classes commence from February. Admissions are based on the results of last examination, passing of CAMS Aptitude Test & Interview.

College timings

The official college timings are from 8.30 A.M. To 2.00 P.M. from Mondays to Thursdays and from 8.30 A.M. to 12.30 P.M on Fridays.

Branches

CAMS Commerce College (For Boys & Girls)

109-B Gulshan-e-Faisal, Bath Island, Clifton Karachi-75530, Tel: 92-21-5837108 / 09 & 5876074 / 75
Fax: 92-21-5834783
Contact: Prof. Muhammad Sharif, Principal

CAMS Commerce College (For Girls only)

17 Al Hamra, CHS, Main Tipu Sultan Road, Karachi Pakistan.
Tel: 92-21-4537782, 4537414, Fax: 92-21-5834783
Contact: Ms. Farhat Masood, Principal
Email: fmasood@cams.edu.pk

B.Com in affiliation with University of Sindh

Syllabus

Year 1

1. Principles of Accounting
2. Introduction to Business
3. Economics
4. Business Communication

5. Banking and Finance
6. Business Statistics and Maths

Year 2

1. Economics of Pakistan
2. Business and Industrial Law
3. Cost Accounting
4. Business Taxation
5. Advanced Accounting
6. Auditing

Non Credit Courses (Electives)

1. Islamic Banking and Finance
2. Total Quality Management
3. Human Resource Management
4. Computer Applications
5. Entrepreneurship
6. Intro. to Psychology
7. Project Management
8. Statistical Inference
9. Brand Management
10. Mergers & Acquisitions
11. Treasury & Fund Management
12. E - Commerce
13. Management Information System
14. Supply Chain Management

Eligibility

For B.Com

- Intermediate with a minimum of B - Grade
- A' Level with 2 passes.

Admission Seasons

Admission for B.Com begins in November / December, and classes commence from January. Admission are based on the results of the last exams, passing CAMS aptitude test and Interview.

College timings

The official college timings are from 8.30 am To 2.00 pm from Mondays to Thursdays and from 8.30 am to 12.30 pm on Fridays.

Contact Details

Mr. Farhan Iqbal

68-A, Unit III, Latifabad, Opposite Public School, (ABL Gate), Hyderabad, Pakistan
Tel: 92-22-3818336/3865749 Fax: 92-22-5834783