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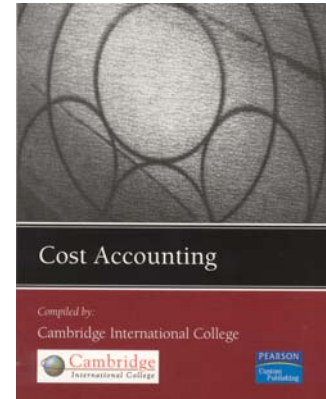
COST ACCOUNTING PROGRAM

The Cambridge International College

Publication

'Cost Accounting'

will be sent to you by registered airmail post
as an integral component of the Program



Introduction

The CIC Program on **Cost Accounting** has the aims of:

- ★ introducing you to the main principles of cost accounting,
- ★ simplifying this complex and diverse subject, and
- ★ presenting the subject in a straightforward and easy to understand format.

The contents are presented in a clear and unambiguous style, so that the subject matter can be applied both to academic problems and in practical business situations.

Cost accounting is a discipline that originally arose out of costing and estimating practices in engineering. Its historical context has been manufacturing, as evidenced by many of the examples used in this CIC Program, but increasingly cost accounting is being successfully implemented in service industries and not-for-profit organisations with significant results. This reflects the fact that today cost accounting is vital to all 21st century businesses which face growing competition and globalization.

This CIC Program concentrates on the principles of cost accounting, which are fundamental to the understanding of the discipline and will be relevant to members, students, accounts practitioners, managers and business people alike. However, this CIC Program is not intended to cover specific costing methods such as job costing, batch costing, process costing or joint product costing in depth, as such methods are relevant to specific business situations and may be covered in other related or complementary studies or programs.

Modules/Chapters in this Cambridge International College Program on Cost Accounting include:

- ★ A list of Learning Objectives
- ★ An introduction to the subject matter
- ★ Illustrative examples to explain the procedural aspect of the techniques being covered
- ★ A “key points” summary
- ★ Questions for review designed to reinforce learning
- ★ In most Modules/Chapters, Self-assessment examination-style questions
- ★ Answers to most (but not all) the self-assessment questions, at the end of the publication

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Advice on How to Study this Program

Every individual CIC Member approaches his/her study in a different manner, and different people may have a particular study method that they find most effective for them. However, the following is a tested and proven Study Method, suggested to you as a CIC Member in order to assist in making your study and learning easier - and enjoyable - and to assist you to quickly master the contents of this CIC Program on Cost Accounting.

- Step 1:** Set yourself a flexible study schedule, depending on the time you have available and what is best for you. For example, the target set could be to study for 1 or 2 hours a night, or for 8 or 9 hours a week, or to complete one Chapter every 2 weeks. There is no set or compulsory schedule, but simply setting a schedule or goal is often an important action in ensuring that study is undertaken successfully and within the specified timeframe.
- Step 2:** Read the whole of the first Chapter at your normal reading pace, without trying to memorise every topic covered or fact stated, but trying to get “the feel” of what is dealt with in the Chapter as a whole.
- Step 3:** Start reading the Chapter again from the beginning, this time reading more slowly, paragraph by paragraph and section by section. Make brief notes of any points, sentences, paragraphs or sections which you feel need your further study, consideration or thought. You may wish to keep any notes in a separate file or notebook. Try to absorb and memorise all the important topics covered.
- Step 4:** Start reading the Chapter again from its start, this time paying particular attention to - and if necessary studying more thoroughly - those parts on which you earlier wrote notes for further study. It is best that you do not pass on to other parts or topics until you are certain you fully understand and remember those parts you earlier noted as requiring your special attention. Try to fix everything taught firmly in your mind.
- Step 5:** There are self-assessment review questions at the end of the Chapter, and you are strongly advised to try to answer or think about them as best you can - but do **not** send your answers to the College. If these questions/exercises highlight any areas that you feel you need to revise or re-read in the Chapter, then go ahead and do that before moving on to Step 6.
- Step 6:** Once you have completed steps 1 to 5 above, move on to the next Chapter and repeat steps 1 to 5 for each subsequent Chapter.

Supplementary Study

The CIC Examination questions on Cost Accounting will be set and should be attempted only after you have completed the relevant study. Questions in the Examination Paper will be based upon the contents of this CIC Program. If you have the time or opportunity to look at or study other publications or Programs covering related or similar topics - such as CIC’s “Accounting & Finance in Business & Management” Program - that can be helpful but it is not a requirement .

COST ACCOUNTING PROGRAM

MODULE ONE

(based on Chapter 1 of the CIC Publication 'Cost Accounting' by Russell, Patel & Riddle)

Contents of Module One

Chapter objectives
Introduction
What is cost accounting?
The scope of cost accounting
Summary
Questions for review

Learning Objectives

Having studied this Module you should be able to:

- ◆ explain the meaning and purpose of cost accounting
- ◆ understand how cost accounting arises out of the need to make business decisions
- ◆ differentiate between cost accounting, management accounting and financial accounting
- ◆ appreciate how raw data is transformed into information
- ◆ be familiar with some costing terminology

Introduction

The purpose of this Module is to introduce the subject of cost accounting, to explain its relationship to management accounting and to differentiate it from financial accounting.

The survival of any business depends on its ability to settle its debts as they fall due (*liquidity*) and on having products or services that obtain revenues higher than the costs incurred in producing and selling them (*profitability*).

The type of accounting which is concerned with recording transactions with outsiders and in determining what the business owns and what is owed to it (*assets*) in comparison to what it owes to the outsiders (*liabilities*) and to the owners of the business (*capital*) at any given time is termed financial accounting. Financial accounting matches the revenues earned in a period against the corresponding costs to measure the profitability of the business as a whole. Thus, financial accounting assists in maintaining liquidity and recording overall profits of the business. Reports based on financial accounting provide useful information to users, the majority of whom are outsiders, who may be interested in the business as a whole. For instance, shareholders and creditors are only concerned with the overall profitability and viability of the business, leaving managers to focus on the profitability of individual product or service lines, using cost and management accounting techniques.

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Accounting is multidisciplinary, encompassing financial accounting, cost accounting, management accounting, finance and taxation. The focus of accounting has developed over time from recording financial transactions to comply with legal requirements and for the purpose of a periodic profitability statement (*profit and loss account*) and position statement of assets, liabilities and capital (*balance sheet*) to the provision of cost data to assist management in the planning and control of activities and for the purpose of decision making.

Information on the cost incurred in producing and selling individual products or services is not readily available from the financial accounting records. When a business produces different products or services, without such information its managers cannot make sensible decisions about controlling the costs and maximising the profits earned from a particular line of products or services. To obtain this information promptly, a mechanism of recording transactions within the business is required. Cost accounting provides such a mechanism to record the cost of resources used by an individual product/service line, either by identifying the direct connection (*cost allocation*) or by sharing out the common costs on a fair basis (*cost apportionment*).

The role of cost accounting, a discipline arising out of the costing and estimating practices in engineering, is vital to the modern business facing increasing competition. Advances in transportation technology have eroded the geographical barriers to competition, while advances in communication technology have increased consumer awareness about alternative suppliers and their pricing. Increasingly, businesses are facing the challenge of operating in a 'cost continuous' environment with little buffer to absorb poor cost management. Cost accounting assists in cost management by offering various techniques for control and reduction of the different types of costs incurred by a business. It also helps in making the best use of the available resources.

The discipline of management accounting emerged as a natural progression from cost accounting as the information requirements of business managers were better understood and increasingly catered for by accountants. Management accounting is more strategic in nature and encompasses various accounting disciplines such as cost accounting, financial accounting, taxation and financial management as well as behavioural psychology, management science and systems theory. This Program focuses on Cost Accounting, rather than concentrating on management accounting in great depth; however, as management accounting employs cost accounting data, there is an inevitable overlap between the two.

What is Cost Accounting?

Cost accounting is extensively used in a wide variety of businesses, including hospitals, local government, banking, retail and manufacturing. The cost accounting system is the basis of an internal financial information system to assist managers to make business decisions. The types of business decision will vary with the nature of the organisation, but typically these could include:-

- ☀ whether to provide a new service
- ☀ whether to make or buy a product
- ☀ the extent to which selling prices may be altered
- ☀ whether to manufacture a new type of product
- ☀ whether to increase the levels of service provided

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In an intensely competitive global marketplace, without an effective cost accounting system, it is doubtful whether a business could survive. The ability to determine the costs of products using product costing techniques, planning and controlling the enterprise using budgeting techniques and making decisions about the future of the organisation using appraisal techniques is paramount.

It is important to realise that no two businesses are the same. As a consequence there is no uniform costing system that can be implemented for all businesses. Appropriate cost accounting techniques may be selected from a range of techniques and applied according to circumstances.

There is no law or statute governing the application of costing techniques. Contrast this with financial accounting, where all limited companies are required by law to produce specific prescribed financial statements.

What are the Commonly Used Techniques?

Cost accounting techniques arise because of specific information requirements by management. In some cases this could relate to how much a product costs to manufacture or how much a service costs to deliver. *Product costing/service costing* techniques address this question.

Budgeting techniques assist managers to quantify their future plans in monetary terms and enable comparisons of actual financial performance with planned. Where actual performance deviates from planned this may be recorded and subsequently investigated to ascertain the reasons why this is the case.

Management may also wish to evaluate the way a particular product/service has performed in the past to determine whether the organisation is making best use of the resources available to it, and would also be interested in the future performance of existing and new products or services. In making an assessment as to the viability of a particular product or service, the level of risk associated with it would also have to be assessed and this compared with the possible rewards from the venture, with due regard to management's attitude to differing levels of risk. ***Appraisal techniques*** assist management to address this matter.

The techniques introduced in subsequent Modules/Chapters will be introduced under the broad headings of product costing, budgeting and appraisal. They arise primarily out of the requirement to address the information needs of the organisation and provide the data for subsequent analysis by management. These three headings reflect the activities of managers: they plan (budget), measure the results of their plans (record actual product/service costs) and assess the success of those plans (appraisal).

Diagrammatically the cost accounting techniques dealt with in this text are shown in Figure 1.

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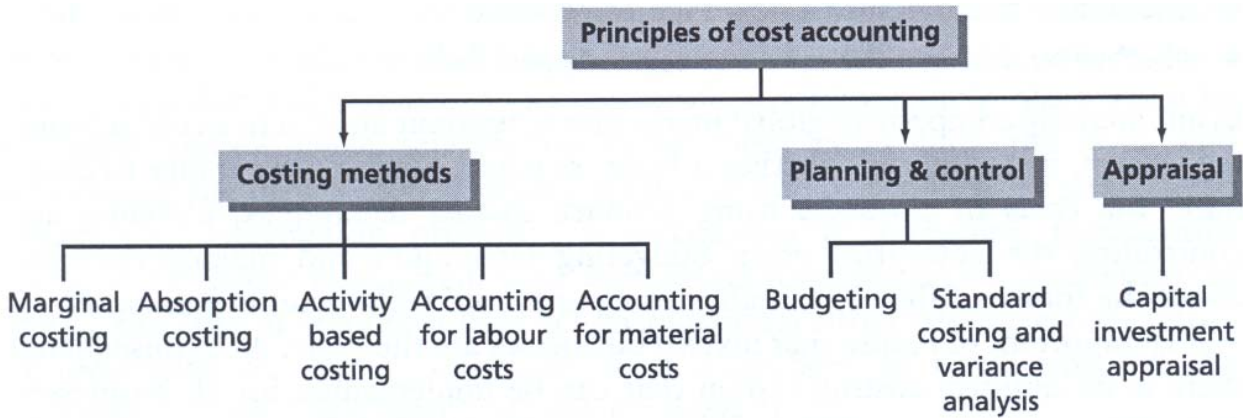


Figure 1 Cost accounting techniques dealt with in this text

The Scope of Cost Accounting

As we have explained, cost accounting techniques arise because of specific information requirements by management. Examples of information required by management and information provided by a typical costing system are shown in the Table below.

Specific costing information that could be provided to satisfy the information needs of managers

Information required by management	Costing information provided
Production planning	Cost per unit of production
Methods of production/service delivery	Cost per unit of output
Labour cost control	Labour cost per unit. Cost of downtime and idle time
Material cost control	Material cost per unit. Cost of scrap and wastage
Pricing decisions	Cost per unit of output
Make or buy	Costs at different activity levels
Profit planning	Costs at different activity levels

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Summary

- * Cost accounting comprises a range of techniques for the purpose of:
 - cost ascertainment,
 - cost control and cost reduction.

- * Cost accounting systems and financial accounting systems are different.
 - Cost accounting is in effect for internal use. Financial accounting forms the basis of external reporting and is for stewardship purposes.
 - Cost accounting systems provide information to management for planning, control and decision making.
 - Financial accounting is concerned with types of expenditure for the purpose of an overall profitability statement and statement of assets and liabilities.

- * Cost accounting is dealt with in this text within three broad headings of *product costing*, *budgeting* and *appraisal*.
 - They arise primarily out of the need to address the information needs of the organisation.
 - Costing information is not mutually exclusive. It may be used for many purposes.

Questions for Review

- 1 What is the purpose of cost accounting?
- 2 Discuss the similarities and differences between cost accounting and financial accounting.
- 3 Discuss the types of information needs that have led to the development of:
 - a Product costing techniques
 - b Budgeting techniques
 - c Appraisal techniques
- 4 Give *two* examples of where 'cost per unit of output' could satisfy management's information needs.
- 5 Give *three* examples of business decisions where cost accounting information could prove useful.

WHAT YOU WILL LEARN IN MODULES/CHAPTERS 2 TO 12

2 Essential Cost Accounting Terminology

Chapter objectives
Introduction
Cost accounting terminology
Basic classification of costs
Further cost accounting terminology
An introduction to overhead
Determination of total cost
Summary
Questions for review
Self-assessment questions

3 Cost Behaviour

Chapter objectives
Introduction
What is cost behaviour?
Distinguishing between different cost classifications
Cost prediction
Cost behaviour analysis: the accounting model vs. the economists' model
Summary
Questions for review
Self-assessment questions

4 Accounting for Labour Costs

Chapter objectives
Introduction
The significance of labour costs
Distinguishing between different remuneration methods
Labour cost data
Summary
Questions for review
Self-assessment questions

5 Accounting for Material Costs

Chapter objectives
Introduction
What is material pricing?
Use of different pricing methods
Stock valuation
Treatment of other costs
Just-in-time
Summary
Questions for review
Self-assessment questions

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6 Absorption costing

Chapter objectives
Introduction
What is absorption costing?
The inclusion of overhead into cost units via cost centres
Non-manufacturing overhead
Appraisal of absorption costing
Summary
Questions for review
Self-assessment questions

7 Activity Based Costing

Chapter objectives
Introduction
What is activity based costing?
Overhead
Illustration of ABC
Appraisal of ABC
Summary
Questions for review
Self-assessment questions

8 Marginal Costing Systems

Chapter objectives
Introduction
What is marginal costing?
The treatment of overhead
Revenue statements in a marginal costing format
The role of contribution
Breakeven (CVP) analysis
Marginal costing vs. absorption (full) costing
Summary
Questions for review
Self-assessment questions

9 Marginal Costing Short-term Decision Making

Chapter objectives
Introduction
What is short-term decision making?
Short-run decisions
Summary
Questions for review
Self-assessment questions

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10 Planning and Budgeting

Chapter objectives
Introduction
What is a budget?
Budgetary control Budgeting appraisal
Zero based budgeting
Activity based budgeting
Summary
Questions for review Self-assessment questions

11 Standard Costing and Variance Analysis

Chapter objectives
Introduction
What is a standard cost?
What is variance analysis?
Variance calculation
Reasons for variances
Variance investigation
Appraisal of standard costing and variance analysis
Summary
Questions for review
Self-assessment questions

12 Capital Investment Appraisal

Chapter objectives
Introduction
What is capital investment appraisal?
Conventional capital investment appraisal techniques
Discounted cash flow appraisal techniques
Risk and uncertainty
Summary
Questions for review
Self-assessment questions

SOME TIPS ON ACHIEVING HIGH MARKS IN YOUR FINAL EXAMINATION

There is a vast difference between simply “passing” an Examination, and passing it WELL - with high marks, that is. The basic “key”, of course, is always the THOROUGH STUDY of the relevant CIC Study and Training Manuals, materials or selected publications. But from time to time Members might wonder why their marks were not as high as they had expected. Naturally, there is no one single reason for that, and our explanation and advice in each case is based on a review of each individual Member’s Work submitted. However, some of the most common reasons for the unnecessary loss of marks include:-

* *Insufficient Study*

A dictionary tells us that “to study” means “to apply the mind **closely** (to books, etc) in order to acquire knowledge and skill”. It does NOT - as fortunately only a very small number of Members appear to think - mean simply a “read through” or a “flick through” the pages of a Publication; what it **does** mean is a **detailed** and **thorough** examination of what is taught therein.

* *Examination Attempted Too Soon*

This follows from the foregoing. Adequate STUDY of the relevant CIC selected Publication - **all Chapters** - **must** be undertaken before the Final Examination set on the Program is attempted. We do sympathise with Members who are anxious to progress rapidly - but **real** progress can only be the result of **adequate study**.

* *Answers Brief and/or Incomplete*

An Examiner wants to be shown that you **really** HAVE learned and understood everything taught in the Materials supplied as part of the Program. That can only be done if you write - when required - **full, detailed** and **explanatory** answers, containing **all** relevant facts and information, with examples when appropriate. If less than a full answer is provided, less than the full mark available to that answer will be awarded!

* *Too Few or Too Many Questions Answered/Attempted*

Sometimes Members answer or attempt **fewer** than the required number of Questions or Exercises than they are instructed to attempt, or they do not answer **all** parts of a Question or Exercise. An Examiner can award marks **only** for Questions answered or for Exercises attempted; so marks for omitted Questions or Exercises - or sections of them - are “lost”. In some cases Members answer/attempt **more** than the required number of Questions or Exercises they are instructed to attempt. That usually results in rushed and brief Work, which loses marks, and an Examiner can only award marks for the **required number** of Questions or Exercises.

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*** Questions/Exercises not Properly Read, or Misunderstood**

It is essential that you understand **exactly** what Questions or Exercises require you to do or to write about. You **must** READ Questions and Exercises **fully** and **carefully** - and **not** just “glance” at them. Without care, an “answer” you give might be quite *irrelevant* to a particular Question or Exercise; it might be about quite a different subject or topic. What you have written might be “excellent” and quite correct, but it will still **not** earn you marks if it does **not** answer the Question or Exercise SET.

*** Standard of English**

Our Examiners DO appreciate that English is not the national or main tongue of many thousands of CIC Members. Nevertheless, our Examiners **need** to be able to read quickly and easily what you have written, in order to assess whether you really **have** learned what has been taught during your Program. So you **must** take CARE with your written English, especially with grammar and spelling. CIC Examiners are busy people and simply do not have time available in which to decipher difficult-to-read handwriting or to interpret English of a low standard. If necessary, you are advised to study our **‘Secondary English’ Course** or **‘Professional English’ Program**, at a specially reduced Fee; ask us for details.

*** Presentation of Work**

Our Examiners are most likely to be “pleased” with and attracted by - and, in response, to be more generous in giving marks to - Examination answer papers which are **neat** and **clean** and **tidy**. Then, too, Examiners prefer handwriting which they can **clearly** and **easily** read.

Always take TIME and CARE, and PRIDE in your Work.

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SITTING YOUR CIC EXAMINATION(S)

A CIC Certificate or Diploma will **not** be awarded to a CIC Member unless that Member has attempted and passed a CIC Examination. CIC insists that all its Examinations must be sat under **'approved invigilation'**; which term means **'under the supervision'** of an appointed **'Invigilator'** (who - in different countries - might be called a **'Supervisor'** or **'Mentor'** or **'Proctor'**) and under **'true Examination conditions'**.

You need to secure IN ADVANCE the assistance of a **responsible person** - who we shall call your **'Invigilator'** - to carefully **supervise** you during the time you are attempting the Assigned Work for your CIC Examination. If the Invigilator you designate is acceptable to the College, he or she will be **appointed** by the College to ensure that you attempt the Assigned Work under **'true Examination conditions'**.

To register your proposed Invigilator in good time, you need (1) his or her **full name** and **full address** to be written clearly on the **'Agreement to Invigilate'** Form below, (2) his or her **signature** to be written on the Form, and (3) the **official stamp or seal** of his or her employing organization to be affixed to the Form. You should then **airmail** or **fax** or **scan and email** the completed Form to the College under **registered cover**. The Examination Booklet (in a sealed envelope) together with "Guidance for the Invigilator" information will be airmailed **DIRECT**** from the College to your Invigilator by **registered post**. It is YOUR responsibility to ensure that the **'Agreement to Invigilate'** Form is returned to the College, at least **two months before** you want to sit the Examination(s), and at least **two months before** the "Expiry Date" of your Membership (see your "Confirmation of Membership" particulars).

ACCEPTABLE INVIGILATORS: The following categories of person might be accepted by the College as being "qualified" to Invigilate your Examination(s). Not all categories will necessarily be available in your country, or in the area of it in which you live; if in doubt, ask the College for advice:-

- ★ Executives at CIC Affiliated Organizations.
- ★ Officials of the Examinations Section of your national Department or Ministry of Education in your area.
- ★ Officials of your national Examinations Board, Council or Syndicate.
- ★ An official of the British Council (many offices have an "Examinations Officer").
- ★ A senior official of an Embassy, High Commission, Consulate or other diplomatic or United Nations mission.
- ★ Principals or Vice/Deputy Principals of schools, colleges or universities recognised by CIC.
- ★ Your employer or a person designated by your employer.
- ★ Senior civil servants or senior officers of the police force or the armed forces.
- ★ Qualified professionals, e.g. lawyers, accountants, and doctors; senior clergy of recognised religious orders.

NOTES:

1. Do **not** try to arrange the Examination Date too early; wait until you have completed the thorough study of the Study & Training Manuals or other Publications before arranging the Examination Date with your Invigilator. An **additional charge** will be made to you by the College for new Assigned Work, postage, etc, should you change Invigilators.
2. ******If your Fee has been completed when the "Agreement to Invigilate" Form reaches the College, the Examination Booklet(s) will be posted **at once**; if you are paying by Instalments, despatch will be made when the Fee **is** completed.
3. Any invigilation or Examination fee charged must be paid **by you**; it is **not** included in your Training Fee.
4. Even if you have enrolled for two or more Courses or Programs under your current Membership, **only one completed** "Agreement to Invigilate" form is required by the College; **all** Examination Booklets will be sent to the **same** Invigilator.
5. The Examination Booklet will be despatched **under registered cover for safety** DIRECTLY to your Invigilator, who will be informed of the **despatch date** and **registration number** by separate post. Please **ensure** that your Invigilator **KNOWS** to expect the **registered packet** containing the Examination Booklet and **does collect** the packet from the post office. The College will **NOT** be responsible should your Invigilator fail to collect the registered packet, and you will have to pay for the preparation and despatch of a new Examination Booklet.

YOU MAY SIT THE EXAMINATION(S) ONLY IF YOU AGREE TO ABIDE BY ALL THE COLLEGE'S EXAMINATION RULES & REGULATIONS

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RULES AND REGULATIONS GOVERNING THE INVIGILATION OF CIC EXAMINATION(S)

- ★ When you have completed the **thorough study** of the College's Study & Training Manuals or other Publications supplied to you by the College, arrange with your appointed Invigilator a place, date and time for you to "sit" your Examination(s). Most Examinations require a period of **two hours without any interruptions**.
- ★ You must NOT take into the "Examination room" the College's Manuals or other Publications or any other written or printed notes or other publications, or any form of recording device. Unless otherwise stated attempts at Assigned Work must be handwritten.
- ★ You should be seated at the desk/table provided by the Invigilator at least five minutes before the agreed starting time. When you are ready, the Invigilator will open a sealed envelope and place an Examination Booklet **front page upwards** on the desk/table in front of you. This page includes a section for your full name, address and Membership Number; write or check those details carefully, and mark **fully** and **clearly** any changes needed. There will also be **instructions** regarding the **Assigned Work** to be attempted for the Examination - which you must read carefully, and follow exactly. The **Examination Period - the length of time** you will have in which to complete the Assigned Work - will also be stated; that is usually **two hours** (but **three hours** may be allowed for some Higher or Advanced Examinations).
- ★ Inform the Invigilator when you have completed the foregoing, and at the agreed starting time the Invigilator will tell you to turn the page to the actual **Assigned Work** (Questions and/or Exercises). The **Examination Period allowed** which is usually **two hours** (although **three hours** may be allowed for some Higher or Advanced Examinations) commences immediately you have done that. You may **NOT** have longer than the stated **Examination Period** (number of hours.)
- ★ During the time you are attempting the **Assigned Work**, you are NOT permitted to refer to the College's Training Manuals or to any written or printed notes or other publications - **except** for an English-English dictionary, if necessary. Should you ignore this **very strict rule**, the Invigilator has the College's authority to **terminate** your Examination.
- ★ A few **blank sheets** of writing paper may be available, in case those supplied by the College in the Examination Booklet are insufficient. ALL sheets supplied (by the College or the Invigilator) must be sent to the College.
- ★ At the **end of the designated two-hour Examination Period** the Invigilator will instruct you to **stop writing** - which you must do AT ONCE - and the **entire** Examination Booklet (now containing your written attempts at the **Assigned Work**) must be collected from you.
- ★ Under **NO** circumstances may you handle the Examination Booklet after the conclusion of the **Examination Period**. The **entire** Examination Booklet*, and any other sheets you used, and a completed and **signed** and **stamped 'Invigilation Certificate'**, must be sent by your Invigilator - by **registered airmail post** (at your expense) - to:-

*The Examinations Director,
Cambridge International College,
College House, Leoville,
Jersey JE3 2DB, Britain.*

Notes: * The College **cannot** accept Examination Work **by fax** or **email**

* The College **cannot** accept Examination Work **without** a **signed and stamped 'Invigilation Certificate'**

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AGREEMENT TO INVIGILATE ASSIGNED WORK FOR EXAMINATION(S)

I certify that I agree to invigilate in due course the Examination(s) of the CIC Member whose name and address appear below. A mutually convenient date will in due course be arranged between the Member and me; I note that the Member will need **at least two uninterrupted hours** in which to attempt the Assigned Work for each Examination. I will be able to provide a suitably quiet room, with a writing desk or table and chair. Invigilation will take place under **true Examination conditions**, in strict accordance with Instructions to be supplied by the College. I understand that the Examination Documentation will be sent **DIRECTLY to me from the College under registered cover** (with a separate notification from the College that the packet has been despatched to me) and that I might be required to **collect and sign for** the registered item from my local post office. Inside the packet will be the Examination Booklet(s) - each in a sealed and unopened envelope - which I shall keep **securely** until the Examination time. I note that the College does not pay an Invigilation Fee.

Please complete ALL parts and requirements:

Signed: _____ Date: _____

Position in Organization /Designation: _____

FULL NAME: _____
 (capital letters please)

Qualifications: _____ Email address: _____

FULL POSTAL ADDRESS: _____
 (capital letters please)

****NOTE:
 AN OFFICIAL
 STAMP
 OR SEAL
 IS ESSENTIAL**

Particulars of the Member:

MEMBERSHIP NUMBER _____

FULL NAME _____

FULL POSTAL ADDRESS _____

STUDYING PROGRAM ON **COST ACCOUNTING**

**PHOTO ID -
 MEMBER TO
 ATTACH TWO
 PASSPORT-SIZE
 COLOUR
 PHOTOGRAPHS
 HERE**

**PLEASE SEND THIS COMPLETED FORM TO:
 THE EXAMINATIONS DIRECTOR,
 CAMBRIDGE INTERNATIONAL COLLEGE,
 College House, Leoville, Jersey JE3 2DB, Britain.**

****CIC CANNOT ACCEPT AN 'AGREEMENT TO INVIGILATE' FORM NOT BEARING THE OFFICIAL STAMP OR SEAL OF THE ORGANIZATION BY WHICH THE PROPOSED INVIGILATOR IS EMPLOYED OR MANAGES**