

CPD2010

ACCA number:

Name:



**ANNUAL CPD DECLARATION**

Please use **BLACK INK** to complete this form.

**PART 1**

All members must complete this part of the form by selecting either option A or option B.

**Option A** – I have complied with the CPD requirements for 2010. The CPD route I followed is (please select one route only):

- Unit route
- Unit route – part-time or semi-retired
- ACCA Approved Employer route
- IFAC member body route

OR

**Option B** – I have not been able to meet the CPD requirements for 2010. I understand that CPD is a requirement for my continuing membership and that I will be contacted by ACCA to enable rectification of this matter.



**PART 2**

Only complete this part of the form if the statement below applies to you. If it does not, please leave blank.

I confirm that I am involved in the audit of historical financial information.

**PART 3**

All members must complete this part of the form by signing and dating the declaration.

I confirm that the information given in this form is true and accurate to the best of my knowledge and belief. I further confirm that I have not been subject to any criminal, disciplinary or other matters within the terms of bye-law 8 (liability to disciplinary action) that have not already been brought to the attention of ACCA's professional conduct department. I have maintained and, where appropriate, developed my competence in relation to professional ethics.

Signature

▼ Today's date

       

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Official use only

 CPD

You are required to submit your 2010 CPD declaration by 1 January 2011. You can do this online, via *myACCA* at [www.accaglobal.com](http://www.accaglobal.com), or by completing the declaration overleaf using **black ink**. Please keep your evidence for three years and only send it to ACCA if we ask you to. Members holding practising certificates, insolvency licences and/or carrying out exempt regulated activities in the UK or investment business in Ireland must be able to demonstrate they have maintained competence in the specialised area(s) of their practice. For further information and guidance visit [www.accaglobal.com/members/cpd](http://www.accaglobal.com/members/cpd)

## COMPLETING PART 1

### Option A

If you have met the CPD requirement, select Option A and also indicate which CPD route you followed from the options below:

- Unit route:  
if you have completed 40 units of CPD, including 21 verifiable units. **Please select this route even if you were granted a full/partial CPD waiver.**
- Unit route – part-time or semi-retired:  
please check the guidelines to ensure that you are eligible to select this route. You need to ensure you have completed an appropriate level of CPD for your role.
- ACCA Approved Employer route:  
if you are employed by an ACCA Approved Employer – professional development and your role is covered by the approval. Please check with your employer that they are approved and confirm the scope of their approval.
- IFAC member body route:  
if you are a full member of another IFAC member body and have followed that body's IFAC-compliant (IES 7) CPD programme.  
Visit [www.ifac.org](http://www.ifac.org) for a listing of member bodies.

### Option B

If you have not been able to meet the CPD requirement, select Option B. Completing CPD is a requirement of your continuing membership, and ACCA will contact you to assist you in making good any CPD shortfall. Once your shortfall is rectified, you must make a replacement declaration for the year selecting Option A.

## COMPLETING PART 2

Complete Part 2 if you are an audit professional as defined by IFAC (IES 8), ie a professional accountant, below engagement partner level, with responsibility/delegated responsibility for significant judgments in the audit of historical financial information. (This definition does not apply to experts who undertake specific tasks within an audit – eg tax, IT or valuation experts.)

## COMPLETING PART 3

You must sign the declaration to confirm the CPD information you have provided, that you have maintained your competence in relation to professional ethics, and that you have not been subject to any matters within the terms of ACCA's bye-law 8 that have not already been brought to the attention of ACCA's professional conduct department.

If you have been subject to matters within the terms of bye-law 8 and ACCA's professional conduct department is aware of this, you may sign and submit this declaration. If you are concerned that you may be subject to matters under bye-law 8 of which ACCA is not already aware, please notify ACCA by writing to [professionalconduct@accaglobal.com](mailto:professionalconduct@accaglobal.com) or 29 Lincoln's Inn Fields, London, WC2A 3EE, UK, after which you may sign and submit the CPD declaration.

### More information about bye-law 8

Bye-law 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following:

- incompetence in carrying out work;
- breach of ACCA bye-laws or regulations;
- disciplinary action against you by another professional body or organisation;
- bankruptcy or insolvency;
- failure to satisfy a judgment debt without reasonable excuse within two months;
- misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you or ACCA or the accountancy profession. The following events are conclusive proof of misconduct:
  - conviction for a criminal offence which discredits you or is derogatory to ACCA or the accountancy profession;
  - a finding by a court in civil proceedings that you have acted fraudulently or dishonestly.

Copies of the *ACCA Rulebook* are available online at <http://rulebook.accaglobal.com> and at ACCA offices.