

# Application for direct admission to membership



A member of CGA-Canada\* who has completed the CGA-Canada Program of Professional Studies and has satisfied the CGA-Canada practical experience requirements shall be eligible for admission into membership of ACCA.

The relevant section of regulation 3 is set out below in more detail.

An individual shall be eligible for membership of ACCA if he/she:

- i is a member of CGA-Canada having completed the CGA-Canada Program of Professional Studies and has satisfied the CGA-Canada practical experience requirements; and
- ii completes the Overview of UK Tax and Law course, or equivalent. Applicants may be eligible for exemption from the Overview of UK Tax and Law course if they have passed ACCA Paper F4, *Corporate and Business Law* (England, Scotland or Global); Paper F6, *Taxation* (UK) or acceptable tax and law courses from a recognised institution in the UK. Applicants are required to return this form to the address below. Please note that applications will only be finalised once a copy of the pass certificate for the Overview of UK Tax and Law course (or other documentation confirming exemption from this course) has been submitted to ACCA; and
- iii satisfies the Admissions and Licensing Committee as to his general character and suitability and any other prescribed terms in accordance with the relevant mutual recognition agreement.

Members admitted under the terms of the Mutual Recognition Agreement (MRA) are required to maintain their originating designation, which includes payment of annual dues to both organisations. If, for any reason, a member ceases to hold his or her originating designation, the member concerned shall automatically cease to be eligible for membership in the other body under the MRA.

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\* A full list of all CGA-Canada associations eligible for direct admission to membership of ACCA are listed below:

The Certified General Accountants Association of Alberta  
 The Certified General Accountants Association of Bahamas  
 The Certified General Accountants Association of Bermuda  
 The Certified General Accountants Association of British Columbia  
 The Certified General Accountants Association of Canada  
 The Certified General Accountants Association of Caribbean  
 The Certified General Accountants Association of China  
 The Certified General Accountants Association of Hong Kong  
 The Certified General Accountants Association of Manitoba  
 The Certified General Accountants Association of New Brunswick  
 The Certified General Accountants Association of Newfoundland/Labrador  
 The Certified General Accountants Association of Nova Scotia  
 The Certified General Accountants Association of N.W.T/Nunavut  
 The Certified General Accountants Association of Ontario  
 The Certified General Accountants Association of Prince Edward Island  
 The Certified General Accountants Association of Quebec  
 The Certified General Accountants Association of Saskatchewan  
 The Certified General Accountants Association of Yukon

Please indicate your CGA member number here (failure to provide your member number may delay your application)

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## PERSONAL DETAILS

Surname

Title (X)  Mr  Mrs  Miss  Ms  Dr  Other (please specify)

Forenames

Honours/university degrees

Date of birth

Your full name (forenames followed by surname) will be printed on your membership certificate. If you wish to have the certificate printed showing your name in a different order, please detail here your name as you would like it printed.

### Residential address

Post town/city

County/state

Country

Postcode

Tel Area/STD code

Number

### Business address

Job title

Company name

Company address

Post town/city

County/state

Country

Postcode

Tel Area/STD code

Number

Fax Area/STD code

Number

### Mailing details

Please indicate the address to which you wish your correspondence to be sent (X):

Residential  Business

If you wish your country of residence to appear in the *Directory of members*, please indicate your consent by ticking this box (X):

Residential  Business  Neither

This section sets out certain information and options on how ACCA may communicate with you, the types of materials which ACCA may send to you and the extent to which ACCA will discuss your details with certain third parties. By signing the declaration, you give consent to ACCA using your data for the purposes and in the manner indicated in this section, except to the extent you opt out below or by logging into myACCA.

**Communications method** – ACCA may communicate with you by email, phone or by post using the contact details provided on this form or otherwise provided by you. Email is ACCA's preferred method of sending general correspondence, publications and promotional information.

**ACCA promotional material** – In order to get the maximum benefit out of your membership, ACCA may send you promotional materials relating to ACCA services and events.

**ACCA support** – ACCA often communicates with employers to discuss membership improvements and ways in which ACCA can provide enhanced support towards CPD. When communicating with employers it is often helpful to provide a list of name of the ACCA contact who are working in that company.

**Third party marketing material** – ACCA would like to keep you informed of products and services from third party organisations that may be of interest, relevance or benefit to you in your professional capacity. All are strictly vetted and the mailing/email list is never given directly to the advertising party. All campaigns are carried out by ACCA or an ACCA approved agency.

I do not wish to receive third party marketing materials.

### Data Protection

ACCA may use your personal data (provided on this form or otherwise collected during the course of your relationship with ACCA) in order to;

- administer your application and subsequent ACCA membership
- administer and monitor your exams, courses and experience (if applicable)
- send you publications and other communications (produced by ACCA)
- respond to enquiries and investigate complaints
- comply with ACCA's regulatory obligations

For more information in how we collect and use your personal data, please refer to our data protection notice, available at [www.accaglobal.com/documents/protection\\_notice.pdf](http://www.accaglobal.com/documents/protection_notice.pdf) or alternatively contact ACCA using the details noted on this form.

### Email address

Your email address will be used for outbound emails. It must be unique to you and not shared. It is your responsibility to ensure that your email address is correct. ACCA will not accept responsibility for emails being sent to email addresses which are no longer used, which are incorrectly formatted, or which are publicly available.

Email

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Upon admission to membership you will automatically receive a copy of the *ACCA Rulebook* in CD-ROM format. This is also available online at [www.accaglobal.com/members/professional\\_standards/ethics/rulebook](http://www.accaglobal.com/members/professional_standards/ethics/rulebook)

## EMPLOYMENT CATEGORY

### Which best describes your organisation?

- National organisation       Presence in 2 – 10 countries       Multinational organisation

### PUBLIC PRACTICE

- If you work in **Public practice** insert a tick in this box (✓). Please also complete the **Job category** and **Number of partners/directors** by inserting a tick in the relevant boxes.

#### Nature of firm?

If all of the partners/directors are members of the Association of Chartered Certified Accountants, the firm is Chartered Certified. If all of the partners/directors are members of one, or more, of the Institutes of Chartered Accountants in England and Wales, Ireland or Scotland, the firm is Chartered. If all of the partners/directors are members of ACCA and one, or more, of the above-mentioned Institutes, the firm is Mixed Chartered Certified/Chartered. If all of the partners/directors are members of the Association of Authorised Public Accountants, the firm is Authorised. Any other combination of partners/directors, including firms with unqualified partners, is Other.

- Chartered Certified       Mixed Chartered Certified/Chartered       Chartered  
 Authorised       Other (specify) \_\_\_\_\_

**Members in the UK and Ireland working in public practice will automatically be enrolled in the Practitioners' Network/ACCA Ireland Practitioners' Network, as applicable, unless indicated otherwise in the Members' network enrolment section on page 7.**

#### Job category

Which one of the categories below best describes your work?

- General practising services

OR specialising in:

- Audits       Insolvency       Taxation  
 Management consultancy       Information technology       Other (specify) \_\_\_\_\_

#### Number of partners/directors?

- Sole practitioner       2–3       4–6       7–9       10–99       100+

### INDUSTRY, COMMERCE OR PUBLIC SECTOR

- If you work in **Industry, Commerce or Public sector** insert a tick in this box (✓). Please also complete the **Job category** and **Size of organisation** by inserting a tick in the relevant boxes.

#### Business category

Which one of the categories below best describes your employment?

- Retail/consumer       Energy and utilities       Manufacturing/industry/engineering  
 Transport/distribution       Professional services       IT/communications  
 Pharmaceuticals/healthcare       Leisure/tourism/travel       Other (specify) \_\_\_\_\_

**Members in the UK and Ireland working in the above categories will be enrolled in the Corporate Sector Network unless indicated otherwise in the Members' network enrolment section on page 7.**

- Banking       Insurance/investment

**Members in the UK and Ireland working in the above categories will be enrolled in the Financial Services Network/ACCA Ireland Financial Services Network, as applicable, unless indicated otherwise in Members' network enrolment section on page 7.**

- Education       Local government       National government       Not for profit

**Members in the UK and Ireland working in the above categories will be enrolled in the Public Sector Network unless indicated otherwise in Members' network enrolment section on page 7.**

- Health

**Members in the UK and Ireland working in the above category will be enrolled in the Health Service Network unless indicated otherwise in Members' network enrolment section on page 7.**

#### Job category

Which one of the categories below best describes your work?

- Internal auditing       Data processing/management services       Financial accounting  
 General management       Financial management/treasurership       Management accounting  
 Company secretarial       Taxation       Other (specify) \_\_\_\_\_

#### Size of organisation?

- 1–10       11–50       51–250       251–2000       2001+



## DECLARATION

I hereby apply under byelaw 2 and Membership Regulation 3 for admission to membership of the Association of Chartered Certified Accountants.

I undertake that, if admitted, I will, so long as I remain a member of ACCA, comply with the bye-laws and all other regulations of ACCA for the time being in force.

I further undertake that I will use the designation 'Chartered Certified Accountant' and/or the prescribed designatory letters 'ACCA' or 'FCCA' only while I remain a member of ACCA.

I confirm that I am not the subject of any disciplinary proceedings of, or investigations by, the body of which I am currently a member.

I acknowledge my duty to the public to ensure that the quality of my knowledge and service is maintained after qualification. I therefore accept my responsibility to undertake adequate continuing professional development as directed by Council and specified in the Chartered Certified Accountants' Membership Regulations.

I confirm that I have never been adjudged bankrupt or either individually or as a partner in a firm, made or agreed to make an assignment for the benefit of creditors or made any arrangement or composition with creditors or executed any similar deed or agreement or taken or attempted to take the benefit of any statutory provision for arrangement with creditors.

I confirm that I have read and fully comprehend the content of ACCA's bye-law 8 and that there is nothing which I should bring to ACCA's attention at the present time. Please note that the UK Rehabilitation of Offenders Act 1974 does not apply to the accountancy profession. You are, therefore, required to disclose spent convictions.

I declare that the whole of the information contained in this application is true, accurate and complete to the best of my knowledge and belief. I acknowledge that any statement contained herein which is known by me to be false may invalidate this application and any decision reached thereon by Council.

I agree to pay the admission fee of £197 (which includes my subscription for the current calendar year) and, where applicable, the practising certificate fee of £393/£83\* (or insolvency licence fee of £1,699 for appointment takers or £393 for non-appointment takers). I understand that this sum will be refunded to me if my application is unsuccessful.

Signature

Date

I enclose the following with my application (X):

- a letter from my provincial association, CGA HK or CGA Canada International as appropriate, confirming that I am a member of good standing and have completed the Program of Professional Studies and satisfied the CGA-Canada practical experience requirements
- Certificate of Completion for the Overview of UK Tax and Law course
- cheque for £197 (admission fee) or  
cheque for £590 (practising certificate fee of £393\* plus £197 admission fee) or  
cheque for £280 (spare-time practising certificate fee of £83\* plus £197 admission fee) or  
cheque for £590 (insolvency licence fee for non-appointment takers of £393 plus £197 admission fee)
- OR
- please debit my  MasterCard  Visa  American Express  Maestro  Solo with the sum of £ \_\_\_\_\_

Card number

Start date/valid from     Expiry date     Issue no (if applicable)

Name of cardholder

Signature of cardholder

(\*Applicable only to UK/Irish/Channel Islands/Isle of Man practising certificate applicants. Certificates for other countries are, currently, issued free of charge. The £83 rate applies only where fee income will be under £5,000 per calendar year and is not available to an applicant for a practising certificate and audit qualification).

- practising certificate application form, if applicable
- copy of a practising certificate/confirmation of eligibility for a practising certificate.

Students wishing to claim exemption from the Overview of UK Tax and Law course:

- copy of pass in ACCA Paper F4, *Corporate and Business Law* (England, Scotland or Global) and Paper F6 *Taxation* (UK)
- OR
- copy of transcript showing a pass in acceptable tax and law courses from a recognised institution in the UK

- 8 a** A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
- i** he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
  - ii** in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
  - iii** he or it has committed any breach of these bye-laws or of any regulations made under them in respect of which he or it is bound;
  - iv** in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these bye-laws or of any regulations made under them in respect of which that person is bound;
  - v** he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional body or pursuant to some other disciplinary process;
  - vi** he or it has been disciplined by another professional body or pursuant to some other disciplinary process;
  - vii** he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation; or
  - viii** he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (and the fact that he or it did not have sufficient funds to discharge the debt shall not be a reasonable excuse for this purpose) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder.
- b** Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to the Association or to the accountancy profession.
- d** For the purposes of bye-law 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- i** whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
  - ii** whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
  - iii** the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** The following shall be conclusive proof of misconduct:
- i** the fact that a member, relevant firm or registered student has pleaded guilty to, or been found guilty of, any offence discreditable to him or, as the case may be, it, or derogatory to the Association or the accountancy profession, before a court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction any other country where such court's judgments are in the opinion of Council (or relevant committee of Council) relevant;
  - ii** the fact that a member, relevant firm or registered student has been found to have acted fraudulently or dishonestly in any civil proceedings before any court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction in any other country where such court's judgments are enforceable in the United Kingdom.