

Application for direct admission to membership



Scheme A (Membership Regulation 3(c)) is for applicants who are members of a body and hold an appropriate qualification recognised under the UK Companies Act 2006; and; is, or intends to be a partner, director, person responsible for audit or sole principal of a firm which holds, or intends to hold an auditing certificate under The Chartered Certified Accountants' Global Practising Regulations 2003.

Scheme B (Membership Regulation 3(d)) provides entry routes for members of the Hong Kong Institute of Certified Public Accountants (HKICPA), Institute of Certified Public Accountants of Singapore (ICPAS) and Certified General Accountants Association of Canada (CGA-Canada). Applicants who wish to apply by virtue of their ICPAS membership should not complete this form but should instead obtain form DM (ICPAS). Applicants who wish to apply by virtue of their CGA-Canada membership should go to www.cga-online.org/canada and log in to PdNet to download the DM (CGA-Canada) form. Applicants who wish to apply by virtue of their MICPA membership should not complete this form but should instead obtain the form DM (MICPA).

Scheme C (Membership Regulations 3(e)) is available to applicants from all sectors of the profession who can demonstrate records of achievement in accountancy and who have been members of other, specified, bodies for in excess of five years. The list of acceptable bodies is set-out overleaf. It should be noted that applications will not, in any circumstances, be accepted from those who are not members of one of the specified bodies listed overleaf.

All applicants who are in public practice (or who, subsequent to admission to ACCA membership, enters into public practice) must hold an ACCA practising certificate. This is a requirement even if the applicant already holds a licence to practice issued by a recognised accountancy body or regulatory authority.

This scheme is also available to members of staff employed on a full-time basis by the Association for at least a year.

Scheme E (Membership Regulation 3(b)) applies to those who have the right to practise in the UK as Chartered Certified Accountants within the meaning of Regulation 5 of the European Communities (Recognition of Professional Qualifications) Regulations 1991 by virtue of satisfying either of the requirements referred to therein and any amendment imposed pursuant to Regulation 6 thereof. It also applies to those who have the right to practise in the United Kingdom as a Chartered Certified Accountant pursuant to Regulation 11 of the European Communities (Recognition of Professional Qualifications) (Second General System) Regulations 1996, having satisfied any requirements imposed on him pursuant to Regulation 19 thereof. Applicants under this route should not complete this form but should instead obtain form MRD.

Please enter your full name here, before proceeding to the remainder of this form.

Full name

SCHEME A

An individual shall be eligible for direct admission to membership of the Association under Regulation 3(c) if he or she:

- (i) is a member of a body and the holder of an appropriate qualification recognised for the purposes of section 1221 of the UK Companies Act 2006; and
- (ii) is, or intends to be a partner, director, person responsible for audit or sole principal of a firm which holds, or intends to hold an auditing certificate under The Chartered Certified Accountants' Global Practising Regulations 2003; and
- (iii) satisfies the Admissions and Licensing Committee as to his general character and suitability.

SCHEME B

An individual shall be eligible for direct admission to membership of the Association under Regulation 3(d) if he or she:

- (i) is a member of the Hong Kong Institute of Certified Public Accountants, who has at anytime been registered as a student of Hong Kong Institute of Certified Public Accountants in Hong Kong (and not in any other place), having completed the Hong Kong Institute of Certified Public Accountants Qualification Programme and satisfied the Association that he has at least three years of practical experience in accountancy which has been gained under an authorised employer or authorised supervisor complying with the Hong Kong Institute of Certified Public Accountants Practical Experience Requirement; or
- (ii) is a member of the Institute of Certified Public Accountants of Singapore having completed the Institute of Certified Public Accountants of Singapore Professional Examination introduced in 2005 and three years of approved experience; or
- (iii) is a member of the Certified General Accountants Association of Canada, having completed the Certified General Accountants Association of Canada Program of Professional Studies, satisfied the Certified General Accountants Association of Canada Practical Experience Requirements and has satisfactorily completed a designated assessment in local tax and law previously approved by the Association and the Certified General Accountants Association of Canada; or
- (iv) is a Certified Public Accountant member of the Malaysian Institute of Certified Public Accountants, having completed the Malaysian Institute of Certified Public Accountants examinations, satisfied the Malaysian Institute of Certified Public Accountants Practical Experience Requirements and has either:
 - (aa) achieved five years' relevant post-qualification experience and satisfactorily completed either the ACCA Professional Ethics module or the ACCA Critical Incident Questionnaire; or
 - (bb) passed Paper P1 – Governance, Risk and Ethics; and
- (v) 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.

SCHEME C

An individual shall be eligible for direct admission to membership of the Association under Regulation 3(e) if he or she is a:

- (i) member by examination of the Canadian Institute of Chartered Accountants; or
member by examination of the Chartered Institute of Public Finance and Accountancy; or
member by examination of the Institute of Chartered Accountants in Australia; or
member by examination of the Institute of Chartered Accountants in England and Wales; or
member by examination of the Institute of Chartered Accountants in Ireland; or
member by examination of the Institute of Chartered Accountants of Scotland; or
without prejudice to rights under the European Communities (Recognition of Professional Qualifications) Regulations 2007, is a member by examination of a professional body or holder of a qualification recognised under these EC Regulations; and
- (ii) satisfies the Admissions and Licensing Committee as to his general character and suitability; and
- (iii) has held such membership for a continuous period of not less than five years; or
- (iv) has been employed as a member of staff on a full-time basis by the Association continuously for at least a year and in the opinion of the Secretary of the Association will derive benefit in his work for the Association from his being able to describe himself as a member of the Association; or
- (v) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to the Association from his being able to describe himself as a member of the Association); or
- (vi) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to membership of the Association will be eligible to hold a practising certificate from the Association); and
 - (aa) is in, or intends to enter into, partnership including limited liability partnership with a member of the Association, or be, or become a director of a body corporate another director of which is or will be a member of the Association, which partnership or body corporate will include in the description of such partnership or body corporate the words "Chartered Certified Accountants"; "Certified Accountants"; or
 - (bb) is, or intends to be, a partner, director, member or designated member in the case of a limited liability partnership, or sole principal of a firm which holds or intends to hold an auditing certificate under the Chartered Certified Accountants' Global Practising Regulations 2003; or
 - (cc) as an individual, holds, or intends to hold, a licence to act as an insolvency practitioner under The Chartered Certified Accountants' Global Practising Regulations 2003; or
 - (dd) is, or intends to be, a partner, director, member or designated member in the case of a limited liability partnership, or sole principal of a firm which holds the Association's approved employer status.

DECLARATION

I hereby apply under bye-law 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 (✓):

- a letter from the professional institute(s) of which I am a member, confirming that I am a member in good standing and stating the date of my admission to membership
- 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 £1,896 (insolvency licence fee for appointment takers of £1,699 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 UK 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 (and/or insolvency licence application form), if applicable
- copy of a practising certificate/confirmation of eligibility for a practising certificate (or copy of an insolvency licence) from one of the UK/Irish Institutes of Chartered Accountants or other body specified in Membership Regulation 3, as applicable.

PERSONAL DETAILS

THE NEXT FIVE PAGES MUST BE COMPLETED BY ALL APPLICANTS

Surname

Title (✓) 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 (✓):

Residential Business

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

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 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

A member in the UK or Ireland will normally be enrolled with the district society covering his/her residential address, which will involve receiving mailings directly from that society. If you do NOT wish to be enrolled, tick here:

A member in the United Kingdom or Ireland will normally be enrolled with the members' network covering his/her employment category, which will involve receiving mailings directly from that network. If you do NOT wish to be enrolled, tick here:

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

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+

Criteria

An individual shall be eligible for membership of the Association if he:

- (a) (i) has passed or obtained exemptions from the Association's examinations set out in Appendix 1;
 - (ii) has completed three years of approved experience in accordance with Appendix 2;
 - (iii) has completed the Professional Ethics module save that this requirement does not apply to those ACCA students registered or readmitted before 1 January 2007; and
 - (iv) satisfies the Admissions and Licensing Committee as to his general character and suitability,
- OR
- (b) has the right to practise in the United Kingdom as a Chartered Certified Accountant pursuant to Regulation 22 of the European Communities (Recognition of Professional Qualifications) Regulations 2007, having satisfied any requirements imposed on him pursuant to Regulation 23 thereof,
- OR
- (c) (i) is a member of a body and the holder of an appropriate qualification recognised for the purposes of section 1221 of the UK Companies Act 2006; and
 - (ii) is, or intends to be, a partner, director, person responsible for audit or sole principal of a firm which holds, or intends to hold, an auditing certificate under The Chartered Certified Accountants' Global Practising Regulations 2003; and
 - (iii) satisfies the Admissions and Licensing Committee as to his general character and suitability,
- OR
- (d) (i) is a member of the Hong Kong Institute of Certified Public Accountants, who has at any time been registered as a student of the Hong Kong Institute of Certified Public Accountants in Hong Kong (and not in any other place), having completed the Hong Kong Institute of Certified Public Accountants Qualification Programme and satisfied the Association that he has at least three years of practical experience in accountancy which has been gained under an authorised employer or authorised supervisor complying with the Hong Kong Institute of Certified Public Accountants Practical Experience Requirement; or
 - (ii) is a member of the Institute of Certified Public Accountants of Singapore, having completed the Institute of Certified Public Accountants of Singapore Professional Examination introduced in 2005 and three years of approved experience in accordance with Appendix 2; or
 - (iii) is a member of the Certified General Accountants Association of Canada, having completed the Certified General Accountants Association of Canada Program of Professional Studies, satisfied the Certified General Accountants Association of Canada Practical Experience Requirements and has satisfactorily completed a designated assessment in local tax and law previously approved by the Association and the Certified General Accountants Association of Canada; or
 - (iv) is a Certified Public Accountant member of the Malaysian Institute of Certified Public Accountants, having completed the Malaysian Institute of Certified Public Accountants examinations, satisfied the Malaysian Institute of Certified Public Accountants Practical Experience Requirements and has either:
 - (aa) achieved five years' relevant post-qualification experience and satisfactorily completed either the ACCA Professional Ethics module or the ACCA Critical Incident Questionnaire; or
 - (bb) passed Paper P1 – Governance, Risk and Ethics; and
 - (v) 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,
- OR
- (e) (i) is a:
 - member by examination of the Canadian Institute of Chartered Accountants; or
 - member by examination of the Chartered Institute of Public Finance and Accountancy; or
 - member by examination of the Institute of Chartered Accountants in Australia; or
 - member by examination of the Institute of Chartered Accountants in England and Wales; or
 - member by examination of the Institute of Chartered Accountants in Ireland; or
 - member by examination of the Institute of Chartered Accountants of Scotland; or

without prejudice to rights under the European Communities (Recognition of Professional Qualifications) Regulations 2007, is a member by examination of a professional body or holder of a qualification recognised under these EC Regulations; and
 - (ii) satisfies the Admissions and Licensing Committee as to his general character and suitability; and
 - (iii) has held such membership for a continuous period of not less than five years; or

- (iv) has been employed as a member of staff on a full-time basis by the Association continuously for at least a year and in the opinion of the Secretary of the Association will derive benefit in his work for the Association from his being able to describe himself as a member of the Association; or
- (v) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to the Association from his being able to describe himself as a member of the Association); or
- (vi) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to membership of the Association will be eligible to hold a practising certificate from the Association); and
 - (aa) is in, or intends to enter into, partnership including limited liability partnership with a member of the Association, or be, or become a director of a body corporate another director of which is or will be a member of the Association, which partnership or body corporate will include in the description of such partnership or body corporate the words "Chartered Certified Accountants"; "Certified Accountants"; or
 - (bb) is, or intends to be, a partner, director, member or designated member in the case of a limited liability partnership, or sole principal of a firm which holds or intends to hold an auditing certificate under the Chartered Certified Accountants' Global Practising Regulations 2003; or
 - (cc) as an individual, holds, or intends to hold, a licence to act as an insolvency practitioner under The Chartered Certified Accountants' Global Practising Regulations 2003; or
 - (dd) is, or intends to be, a partner, director, member or designated member in the case of a limited liability partnership, or sole principal of a firm which holds the Association's approved employer status,

OR

- (f) (i) has been invited by the Council to become a member of the Association; and
- (ii) is a member of an accountancy body which is itself a member of the International Federation of Accountants or is eligible to be a company auditor in a European Union member state; and
- (iii) has held such membership for a continuous period of not less than five years; and
- (iv) satisfies the Council as to his general character and suitability; and
- (v) has, in the opinion of the Council, made a significant contribution to the knowledge or practice of accountancy; and
- (vi) will, in the opinion of the Council, bring benefits to the Association and/or its membership through his membership.

- 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.