



Application for Direct Admission to Membership

A member of the Institute of Certified Public Accountants of Singapore who has completed the ICPAS Professional Examination introduced in 2005 and has satisfied ACCA's 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 the Association if he:

- i 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
- ii has completed three years of approved experience in accordance with ACCA's practical experience requirements; and
- iii satisfies the Admissions and Licensing Committee as to his general character and suitability.

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

Post/Zip code

Business Address

Job Title

Company Name

Company Address

Post Town/City

County/State

Country

Post/Zip code

Tel Area/STD code

Number

Fax Area/STD code

Number

Mailing DetailsPlease indicate the address to which you wish your correspondence to be sent (X): Residential Business Please indicate which address you wish to have published in the **Directory of Members** (X): Residential Business Neither **E-mail address**

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

E-mail

From time to time, ACCA will send you information by e-mail ranging from administrative notices to continuing professional development opportunities and news on the profession. To ensure that you receive only the type of information you require by e-mail, please cross one of the four boxes below.

- If you do NOT wish to receive any electronic correspondence from ACCA, please cross here. All correspondence will be sent by post.
- If you wish to receive the majority of correspondence via e-mail rather than post, please cross here.
- Throughout the year ACCA may send specific information and general promotional/event information. Should you wish to receive these by e-mail, please cross here.
- ACCA may carry out mailings on behalf of third parties where, solely in ACCA's opinion, the products or services on offer are likely to be of direct interest, relevance or benefit to a student or member. Should you wish to receive these by e-mail, please cross here.

Do you wish your e-mail address to be included in the **Directory of Members**? Yes No

Your details are retained on ACCA's databases for administrative and regulatory purposes, in accordance with ACCA's registration under data protection legislation. Whilst ACCA never sells its mailing list to third parties, it does undertake strictly controlled mailings on behalf of selected third parties where the product or service being advertised is likely to be of interest or use to accountants. If you wish to receive such mailings please indicate your express consent by crossing the box (X):

Upon admission to membership you will automatically receive a copy of the ACCA *Rulebook* in CD-ROM format. If you would prefer to receive this in book format, cross here (X):

Which best describes your organisation? National organisation Presence in 2 – 10 countries Multinational organisation

PUBLIC PRACTICE

If you work in **Public Practice** insert a cross in this box (X). 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 & 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) _____

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 (X). 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 & Utilities Manufacturing/Industry/Engineering
 Transport/Distribution Professional Services IT/Communications
 Pharmaceuticals/Healthcare Leisure/Tourism/Travel Banking
 Insurance/Investment Education Local Government
 National Government Not for Profit Health
 Other (specify) _____

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+

In order that ACCA can monitor effectively, please indicate your ethnic origin by crossing **one** box below only.

Supplying this information is optional. However, please note that by supplying this information, you are giving consent to ACCA to store this information on either computer or manual files and to use it for statistical purposes on an anonymous and confidential basis.

- Asian – Bangladeshi
 Asian – Chinese
 Asian – Indian
 Asian – Malay
 Asian – Pakistani
 Asian – other
 Black – African
 Black – Caribbean
 Black – other
 White
 Other

PROFESSIONAL QUALIFICATIONS

Please indicate the professional body, or bodies, of which you are a member.

	Date of Admission
	Date of Admission

If you have ever been a registered student of ACCA please give details below.

Student Registration Number
Year of Registration

If you are an active ACCA student you will be removed from the register on admission to membership.

EMPLOYMENT HISTORY

Please list below your employment history for the past five years (**commencing with your current post**). You are welcome to supply a curriculum vitae instead of completing this section if you prefer.

1 Name and Address of Employer

Nature of Employer's Business

Job Title	Start Date	Finish Date
_____	_____	_____

2 Name and Address of Employer

Nature of Employer's Business

Job Title	Start Date	Finish Date
_____	_____	_____

To be admitted to ACCA membership, you must demonstrate that you have obtained at least three years of acceptable, supervised, practical experience and have reached the required standard in at least 16 elements of competence, including:

- at least 12 Technical elements of competence (Key Areas 1 – 8), including a minimum of 6 Key Technical elements of competence which must be taken from at least 2 Key Areas (marked with the symbol **K**); and
- all 4 Mandatory Management elements of competence (marked with the symbol **M**) in Key Area 9.

You should only cross boxes below where your current employer or previous employers will be prepared to confirm as accurate your achievement of the competences in question.

Name(s) of the company(ies)/organisation(s)/firm(s) in which the experience was obtained:

Mark (X) in the appropriate boxes

Please note that failure to confirm the required elements will delay your application for membership

KEY AREA 1 Financial Information	Unit A Prepare financial and other statements and accounts for external purposes	Element 1 Appraise information for the preparation of financial and other statements and accounts	K	
		Element 2 Prepare and present financial and other statements and accounts	K	
	Unit B Prepare financial information for management	Element 3 Appraise financial information for the preparation of management information	K	
		Element 4 Prepare and present financial information for management purposes	K	
	Unit C Advise and support clients/management in meeting their regulatory obligations	Element 5 Advise on relevant regulatory obligations	K	
		Element 6 Provide support in meeting regulatory obligations		
	Unit D Assist in the development and implementation of accounting systems	Element 7 Identify potential changes to an organisation's accounting systems	K	
		Element 8 Assist in the introduction of new/changes to accounting systems		
		Element 9 Assist in the evaluation of changes to accounting systems		

KEY AREA 2 Business Analysis and Measurement	Unit A Assist in the planning and monitoring of business performance	Element 10 Assist in identifying financial objectives and performance measures	K	
		Element 11 Assist in the introduction of systems and practices to plan and monitor financial performances		
		Element 12 Assist in monitoring the achievement of financial performance and objectives	K	
	Unit B Identify and analyse the costs associated with products and services	Element 13 Identify the cost of products and services		
		Element 14 Identify the potential profitability of products and services		
		Element 15 Calculate the actual costs of products and services		
		Element 16 Make recommendations to reduce costs and enhance value		
	Unit C Control expenditure and monitor budgets	Element 17 Prepare spending proposals and profiles	K	
		Element 18 Agree budgets for activities	K	
Element 19 Monitor and report on budgets		K		

Mark (X)

KEY AREA 3 Taxation	Unit A Compute tax payable	Element 20 Compute the tax payable by the client/organisation	K	
		Element 21 Negotiate with the tax authorities		
	Unit B Develop plans for tax liabilities	Element 22 Advise on tax liabilities and payments		
		Element 23 Assist clients/management with tax planning	K	

KEY AREA 4 Statutory Audit	Unit A Prepare for and control the statutory audit process	Element 24 Determine the level of audit risk	K	
		Element 25 Evaluate the control risk within an organisation's accounting systems	K	
		Element 26 Co-ordinate the delivery of statutory audit evidence		
	Unit B Collect evidence and evaluate risk for a statutory audit	Element 27 Evaluate evidence collected for a statutory audit		
		Element 28 Make judgements about the truth and fairness of an organisation's financial statements	K	
		Element 29 Review the performance of a statutory audit		
Unit C Report on the findings of the audit	Element 30 Advise on the findings and implications of the audit			
	Element 31 Prepare a formal audit report	K		

KEY AREA 5 Internal Review and Consultancy	Unit A Prepare for and control an internal review	Element 32 Determine the scope, purpose and objectives of an internal review	K	
		Element 33 Co-ordinate the delivery of evidence for an internal review		
	Unit B Deliver the objectives of an internal review	Element 34 Obtain evidence for analysis against the objectives of an internal review		
		Element 35 Make judgements against the objectives of an internal review	K	
		Element 36 Report on the findings and outcomes of an internal review	K	

KEY AREA 6 Asset Management	Unit A Monitor and maintain the organisation's working capital requirements	Element 37 Assess the organisation's working capital requirements		
		Element 38 Co-ordinate the provision of working capital		
	Unit B Contribute to controlling credit and monitoring debt	Element 39 Contribute to the specification of credit and debit policies and mechanisms		
		Element 40 Monitor and maintain credit control mechanisms		
		Element 41 Monitor and control the level of outstanding debt		
	Unit C Evaluate potential business/investment opportunities	Element 42 Determine the risks and benefits associated with business/investment opportunities	K	
Element 43 Identify ways to optimise the use of assets		K		

Mark (X)

KEY AREA 7 Business Growth and Development	Unit A Contribute to formulating business strategy and objectives	Element 44 Assist in formulating business strategy	K	
		Element 45 Assist in the setting of business targets and objectives		
		Element 46 Develop plans to achieve business targets and objectives		
	Unit B Contribute to developing products and services	Element 47 Identify and evaluate new ideas for products and services		
		Element 48 Contribute to the identification of changes to products and services		
		Element 49 Define and implement plans for the introduction of changes to products and services		
	Unit C Monitor and maintain the quality of service to customers	Element 50 Specify customer service standards and policies		
		Element 51 Implement and monitor customer service standards and policies		
		Element 52 Promote continuous quality improvement in products, services and processes	K	

KEY AREA 8 Manage Information Systems	Unit A Advise on information systems to meet requirements	Element 53 Identify information system requirements	K	
		Element 54 Assist in establishing structures to deliver information systems		
	Unit B Specify information systems to meet identified requirements	Element 55 Contribute to the design of information systems		
		Element 56 Manage the system specification		
	Unit C Install information systems to meet requirements	Element 57 Implement information systems which meet requirements	K	
		Element 58 Review and evaluate implemented information systems		

KEY AREA 9 Manage People	Unit A Develop and maintain effective and ethical relationships	Element 59 Develop and maintain effective and ethical business relationships	M	
		Element 60 Develop and maintain effective and ethical relationships with colleagues	M	
	Unit B Recruit and develop people	Element 61 Identify personnel requirements and role specifications		
		Element 62 Recruit and select teams and individuals		
		Element 63 Develop teams and individuals		
	Unit C Prioritise own ongoing personal and professional development	Element 64 Maintain an awareness and understanding of changes affecting the profession	M	
		Element 65 Demonstrate a commitment to own ongoing personal and professional development	M	
	Unit D Lead others to achieve objectives	Element 66 Identify and agree objectives and methods to deliver required outcomes		
		Element 67 Delegate activities to teams and individuals		
Element 68 Monitor the work of others				

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 £170 (which includes my subscription for the current calendar year) and, where applicable, the practising certificate fee of £290/£60* (or insolvency licence fee of £795 for appointment takers or £290 for non-appointment takers). I understand that this sum will be refunded to me if my application is unsuccessful.

Date _____ Signature _____

I enclose the following with my application (X):

- a letter from the Institute of Certified Public Accountants of Singapore of which I am a member, confirming that I am a member of good standing and have completed the ICPAS Professional Examination introduced in 2005 and stating the date of my admission to membership
- cheque for £170 (admission fee) or
cheque for £460 (practising certificate fee of £290* plus £170 admission fee) or
cheque for £230 (spare-time practising certificate fee of £60* plus £170 admission fee) or
cheque for £965 (insolvency licence fee for appointment takers of £795 plus £170 admission fee) or
cheque for £460 (insolvency licence fee for non-appointment takers of £290 plus £170 admission fee)

OR

- please debit my MasterCard Visa American Express Switch/Maestro Solo with the sum of £ _____

Card number

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

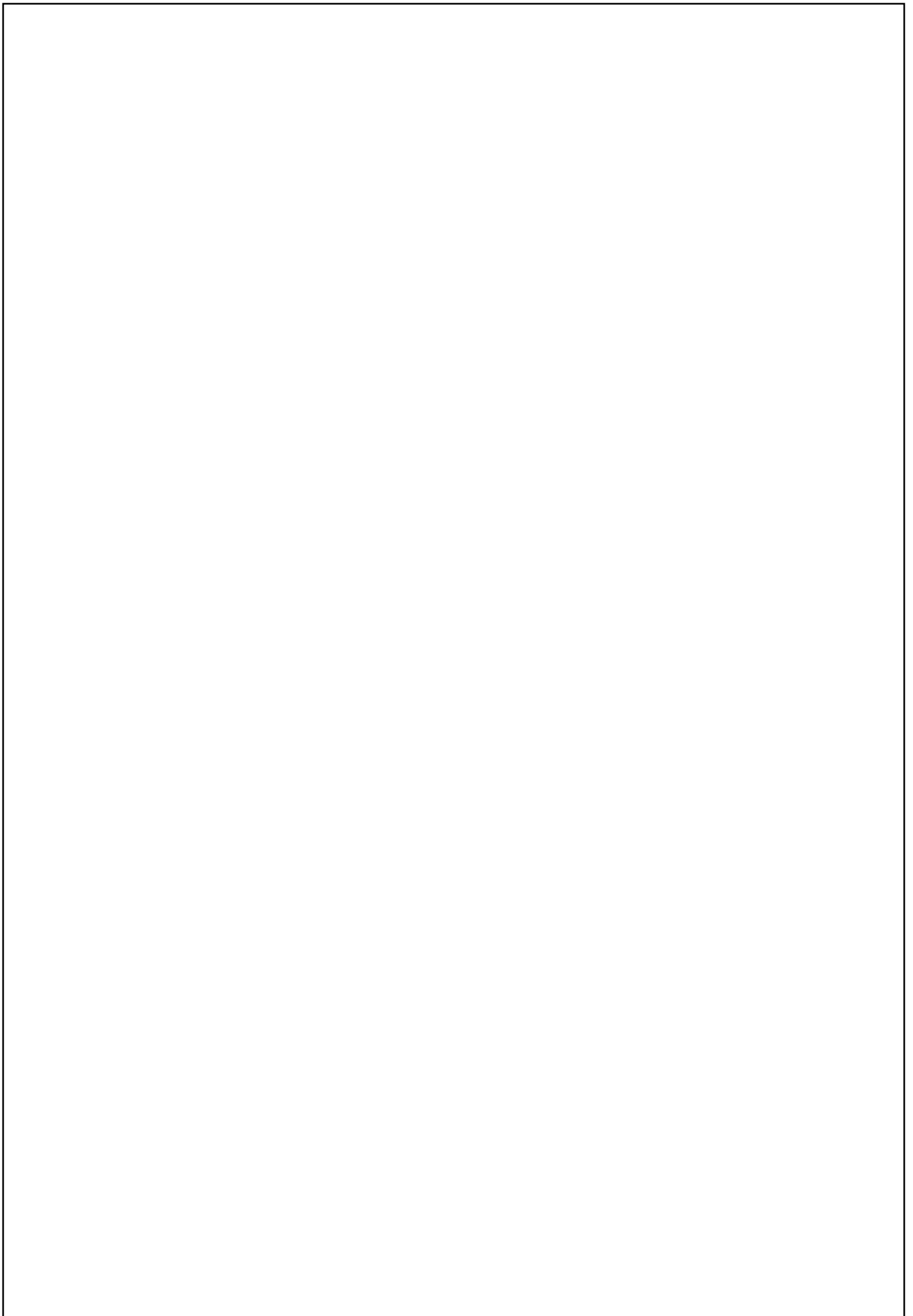
Name of cardholder _____

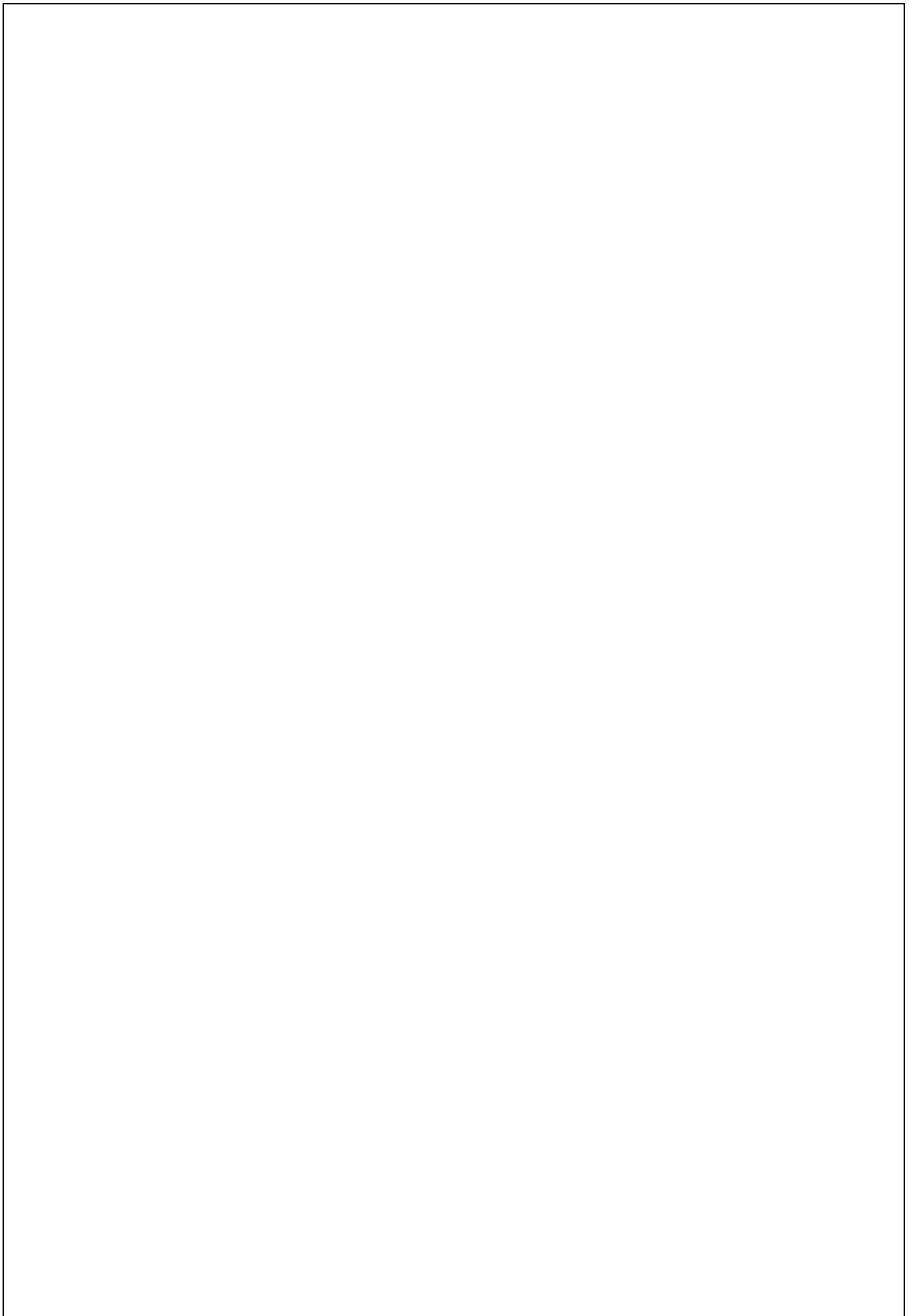
Signature of cardholder _____

(* Applicable only to UK/Irish/Channel Islands/Isle of Man practising certificate applicants. Certificates for other countries are, currently, issued free of charge. The £60 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.

- a** A member, relevant firm or registered student shall, subject to bye-law 11, be liable to disciplinary action if:
- i** he or it, in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
 - ii** he or it has performed his or its professional work or conducted his or its practice, or (in the case of a member or registered student) performed the duties of his employment, improperly, inefficiently or incompetently to such an extent or on such number of occasions as to bring discredit to himself or itself, to the Association, or to the accountancy profession;
 - 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 judgement 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 default likely to bring discredit to the member, relevant firm or registered student in question. The fact that a member, relevant firm or registered student has before a court of competent jurisdiction in the United Kingdom or in a superior court of any country whose judgements are in the opinion of Council (or relevant committee of Council) relevant, 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 or has in any civil proceedings before any court of competent jurisdiction in the United Kingdom or in a superior court of any country whose judgements are enforceable in the United Kingdom been found to have acted fraudulently or dishonestly, shall be conclusive proof of misconduct. In deciding whether a member, relevant firm or registered student has been guilty of misconduct, regard may be had to any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by the Council.





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The Association of Chartered Certified Accountants