

## Application for direct admission to membership

A member of the Institute of Singapore Chartered Accountants who has completed the ISCA Professional Examination introduced in 2005 and has satisfied ACCA's practical experience requirements shall be eligible for admission into membership of ACCA.

Members admitted under this arrangement are strongly encouraged to maintain their original designation, which includes payment of annual subscriptions to both organisations.

Admission as a member under this arrangement does not provide an applicant with the right to engage in public practice. Applicants who are engaged in public practice as a sole practitioner, partner or director of a firm which undertakes public practice, are required to hold an ACCA practising certificate and must therefore submit a practising certificate application form. A copy of the form can be downloaded from ACCA's website at [www.accaglobal.com/practising](http://www.accaglobal.com/practising)



**Receiving communications from ACCA**

This section sets out certain information and options on how ACCA may communicate with you, the types of information ACCA may send to you and the extent to which ACCA will discuss your details with certain third parties.

**Communication methods**

ACCA may communicate with you by e-communications (including email and SMS), phone or by post using the contact details provided by you. E-communications are ACCA's preferred method of sending publications, promotional information and updates, and affiliate/member account correspondence.

Please choose one of the following options:

- I would like to receive all correspondence from ACCA by paper.
- I would like to receive all correspondence from ACCA by e-communications (including my affiliate/member account correspondence).
- I would like to receive publications and promotional information and updates by e-communications but still receive my affiliate/member account correspondence by paper.

**ACCA employers**

ACCA often communicates with employers to discuss improvements and ways in which ACCA can provide enhanced support for members and students. When communicating with employers it is often helpful to provide a list of ACCA members and trainees who are working at that company.

Do you agree to your details being passed to employers as described above?  Yes  No

**Third party promotional 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 studies and career development. All third party organisations are strictly vetted and the mailing/email list is never supplied directly to them. All campaigns are carried out by ACCA or an ACCA approved agency.

Do you agree to your details being passed to third party organisations as described above?  Yes  No

**Data protection**

We may use your personal data for the purposes of membership administration and training requirements, sending you publications and other communications, responding to enquiries investigating complaints and complying with our regulatory obligations.

You can update your information through your myACCA account at any time. We may share information with our suppliers and our auditors. We may also share information with other IFAC member bodies and employers.

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please access our [privacy notice](http://accaglobal.com/privacy) (accaglobal.com/privacy), or contact [privacy@accaglobal.com](mailto:privacy@accaglobal.com)

**For residents of China**

- By filling in this form and ticking the box, I give my consent that ACCA can collect, use, transfer and share the personal information I have entered according to ACCA's privacy notice, to process and contact me about industry news, events, career tips and other information relevant to their qualification or to me via the official email address, our monthly e-magazine, potential and relevant events/activities information.

You can update your information or opt-out from communication at any point by contacting us. ACCA may share information with suppliers and auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and maybe accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside the UK and EU as part of its operations and service delivery.

For more information on how your information and rights are respected, please see our [privacy notice](#), or contact [privacy@accaglobal.com](mailto:privacy@accaglobal.com)

**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

The ACCA Rulebook is available to view online at [www.accaglobal.com/rulebook](http://www.accaglobal.com/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)

#### 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)  
 Banking       Insurance/investment       Education  
 Local government       National government       Not for profit  
 Health

#### 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+

## 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

## PERFORMANCE OBJECTIVES SUMMARY

### To be completed by the applicant

To be eligible to apply for ACCA membership you must have completed 36 months in relevant finance/accounting roles and you must also have achieved all five Essentials and four Technical performance objectives from the list below.

Please review the performance objective statements, which can be found in the ACCA performance objective booklet available to download at [www.accaglobal.com/per](http://www.accaglobal.com/per), then mark the performance objectives which you have achieved.

Mark (X)

<b>ESSENTIALS</b>	1 Professionalism and ethics	
	2 Stakeholder relationship management	
	3 Strategy and innovation	
	4 Governance risk and control	
	5 Leadership and management	
<b>TECHNICAL</b>	6 Record and process transactions and events	
	7 Prepare external financial reports	
	8 Analyse and interpret financial reports	
	9 Evaluate investment and financing decisions	
	10 Manage and control working capital	
	11 Identify and manage financial risk	
	12 Evaluate management accounting systems	
	13 Plan and control performance	
	14 Monitor performance	
	15 Tax computations and assessments	
	16 Tax compliance and verification	
	17 Tax planning and advice	
	18 Prepare for and plan the audit process	
	19 Collect and evaluate evidence for an audit	
	20 Review and report on the findings on an audit	

Please provide examples of work activities you have carried out during your career which demonstrate, in summary, your achievement of the four 'Options' performance objectives you selected on the previous page. In your chosen examples, please include information on:

- the types of activities you have undertaken, including reference to your role(s) and your level of responsibility
- the skills you have learned
- examples of what went well and what, with hindsight, you could have been done differently.

## DECLARATION

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

I understand that when transferring to membership, I could become liable to disciplinary action for events which engage ACCA Byelaw 8, liability to disciplinary action, which occurred before or after I transfer (read **Notes** section below now).

I confirm I have now read the **Notes** section below and:

- I understand that if I fail to declare an event which may engage Byelaw 8, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will promptly notify ACCA about any event which may engage Byelaw 8;
- I agree to comply with ACCA's Charter, Byelaws, Regulations and Code of Ethics and Conduct;
- I have not been subject to any criminal conviction and/or caution;
- I have not been disciplined by any professional body and/or regulator;
- I have not been subject to any other matters which may engage Byelaw 8 that has not already been brought to the attention of ACCA's Assessment or Investigations department;
- I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to me (as it does not apply to the professions of chartered accountant, certified accountant) and that I am required to disclose any convictions and/or cautions, including those that are spent, provided that they are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013). The amendments to the Exceptions Order 1975 (2013) provide that certain spent convictions and cautions are 'protected' and are not subject to disclosure
- I understand that any matters which I have disclosed to ACCA which engage Byelaw 8 will be taken into account when dealing with my application, but that the matters may not automatically stop me transferring to membership;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time.

I further undertake that I will only use the designation 'Chartered Certified Accountant' and the designatory letters 'ACCA' (or 'FCCA' when I become a fellow) only while I remain a member of ACCA. I understand that if I engage in any public practice activities or hold myself out to do so (as defined by The Chartered Certified Accountants Global Practising Regulations 3 and 4) as a director, partner, LLP member or principal in an accountancy practice, I will need to hold an ACCA practising certificate or arrange to be placed on ACCA's register of practitioners.

I understand that ACCA's definition of public practice extends beyond audit to incorporate all types of work generally associated with an accountancy practice, such as producing accounts, tax returns, but excluding book keeping services, and requires me to hold an ACCA practicing certificate.

I have read, understood and checked my position against the factsheet: *Am I in public practice?*

[https://www.accaglobal.com/content/dam/ACCA\\_Global/Members/Doc/Am\\_I\\_in\\_Public\\_Practice.pdf](https://www.accaglobal.com/content/dam/ACCA_Global/Members/Doc/Am_I_in_Public_Practice.pdf)

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 consent to ACCA processing my personal data as described under the Communications, Marketing and Data Protection section.

I agree to pay the membership admission fee (258GBP in 2021) and understand that I will be invoiced for this amount on successful conversion to ACCA membership. I am aware that non-payment of sums due to ACCA may lead to removal from the register of ACCA members. Payment can be made via your online *myACCA* account when you have successfully transferred to ACCA membership.

**Notes:** ACCA Byelaw 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 Byelaws or Regulations; disciplinary action against you by another professional body or regulatory body; entering a voluntary arrangement, administration or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings; misconduct – this includes (but is not limited to) any act or omission which brings, or is likely to bring, discredit to you, a relevant firm, ACCA or the accountancy profession. Please note that hearings of ACCA's Disciplinary Committee shall be open to the public and all orders and findings shall be publicised unless the Committee determines otherwise.

Signature

Date

I enclose the following with my application (X):

- 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

**Fees breakdown**

- 258GBP (admission fee)
- 772GBP (practising certificate fee of 514GBP\* plus 258GBP admission fee)
- 362GBP (spare-time practising certificate fee of 104GBP\* plus 258GBP admission fee)

**Payment can be made via your online myACCA account when you have successfully transferred to ACCA membership. You will receive immediate acknowledgement that your payment has been received by ACCA.**

(\*Applicable only to UK/Irish/Channel Islands/Isle of Man practising certificate applicants. Certificates for other countries are, currently, issued free of charge. The 104GBP rate applies only where fee income will be under 5,000GBP 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.



## BYELAW 8: LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to byelaw 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 byelaws 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 byelaws 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 or regulatory body;
  - vi he or it has been disciplined by another professional or regulatory body;
  - 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;
  - viii he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
  - ix before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to the Association or to the accountancy profession; or
  - x before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- b** Each of the paragraphs in byelaw 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of byelaw 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 byelaw 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 the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** For the purposes of byelaw 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- f** For the purposes of byelaw 8(a)(x):
- i where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
  - ii where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- g** Subject to byelaw 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.