

Application for direct admission to membership

A member of the Institute of Singapore Chartered Accountants who has completed the ICPAS Professional Examination introduced in 2005, and before its subsequent replacement in 2013, and has satisfied ACCA's practical experience requirements shall be eligible for admission into membership of ACCA.

Sections 1 to 7 must be completed by you, the applicant. Section 8 must be completed by a referee who is a member of an IFAC (International Federation of Accountants) member body and/or a body recognised by law in your country, and is able to confirm that in their professional opinion you have the necessary level of competence to be admitted to ACCA membership. Please ensure that all signatures are handwritten or official verified digital signatures. We are unable to accept typed signatures.

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. All applicants who are in public practice in a designated territory or in a country of jurisdiction that, according to local legislative and/or regulatory requirements, requires an ACCA practising certificate (or who, subsequent to admission to ACCA membership, enters into public practice in a designated territory or a country of jurisdiction that, according to local legislative and/or regulatory requirements, requires an ACCA practising certificate) must hold an ACCA practising certificate. This is a requirement even if the applicant already holds a licence to practise issued by a recognised national accountancy body or regulatory authority. All applicants who are carrying on public practice in a country or jurisdiction where an ACCA practising certificate is not required must notify ACCA and be placed on a register of ACCA practitioners. Such members must confirm that they have complied with any local legislative and/or regulatory requirements to be eligible to carry on public practice.

A copy of the form can be downloaded from ACCA's website at www.accaglobal.com/practising

1 PERSONAL DETAILS

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

Surname

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

If you would like to receive general updates by SMS text message please provide your mobile telephone number

Mobile Area/STD code

Number

Business address

Job title

Company name

Company address

Post town/city

County/state

Country

Postcode

Tel Area/STD code

Number

Mailing details

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

Residential

Business

Do you wish your town and country of residence to appear in the online Directory of members?:

Yes

No

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 and investigating complaints
- complying with our regulatory obligations.

You can update your information through your myACCA account at any time. We may share information with our service delivery partners and our auditors. If you are a trainee, we may also share information with employers, in order to verify details regarding this PER confirmation.

Please note that for individuals based outside the UK and EU, 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](#) (accaglobal.com/privacy) or contact 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 for the purpose of the above mentioned activities only, and possibly provide relevant customer support or contact me about helping with membership management, or any related industry news, events, career tips and other information relevant to the qualification or to me via the official email address, the monthly e-magazine, potential and relevant events/activities information for my continuous growth.

By filling in this form and ticking the box, I give my consent that ACCA can transfer the personal information I have entered outside of the People's Republic of China, ie to those overseas designated servers owned by ACCA or its partners mentioned below to enable global services to be provided to me. All data transfer will proceed according to ACCA's privacy notice for the purpose of the above mentioned activities only.

You can update your information or opt-out from communication at any point by contacting us. In principle, the personal information we collect will be stored in the main systems/servers globally operated by ACCA. And we, ACCA, provide products or services through the global resources and servers, which means, after receiving your consent in this form, when part of its operations and service deliveries demand, your personal information may be transferred to the jurisdictions in which the products or services are being operated, or be accessed from the ACCA local office of the jurisdictions in which you are staying, eg your personal information may be transferred and stored on the ACCA main information system located in the EU, or your personal information may be handled by the ACCA local office of your country of residence registered. ACCA may share your personal information with legally authorized suppliers and internal auditors for their proceeding in order to enable our membership management operations as well. ACCA will not use or process your personal information beyond the extent that it is directly or reasonably relevant to the purposes for which it was collected. ACCA may also share your personal information with authorized suppliers and auditors.

For more information on how your information and rights are respected, please see our privacy notice <https://cn.accaglobal.com/privacy/policy.html> or contact 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

3 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 **Nature of firm**, **Job category** and **Number of partners/directors** sections 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 **Business category**, **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 Education
Banking Insurance/investment Not for profit
Local government National government Other (specify)
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+

4 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.

5 EMPLOYMENT HISTORY

Please provide details of your full employment history. You should:

- start with your current or most recent position
- include all periods of your employment
- indicate the roles in which you have achieved the 36 months of relevant supervised finance and accounting experience to become an ACCA member.

1 Employer's name

Address

Website

Job title

Describe your key tasks

Dates of employment

Start date

Finish date

Is this a supervised relevant role?

Yes

No

If Yes, enter number of months achieved*

2 Employer's name

Address

Website

Job title

Describe your key tasks

Dates of employment

Start date

Finish date

Is this a supervised relevant role?

Yes

No

If Yes, enter number of months achieved*

3 Employer's name

Address

Website

Job title

Describe your key tasks

Dates of employment

Start date

Finish date

Is this a supervised relevant role?

Yes

No

If Yes, enter number of months achieved*

Note: If you have had more than three employers, please include your additional information on a separate sheet or include a copy of your CV with your application.

* If you worked in a part-time or partially relevant role please pro rata your experience.

6 PERFORMANCE OBJECTIVES SUMMARY

To be completed by the applicant

To be eligible to apply for ACCA membership you must have completed 36 months in supervised 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](#), then mark the performance objectives which you have achieved.

Performance objective		✓	
Essentials	1 Ethics and professionalism		
	2 Stakeholder relationship management		
	3 Strategy, innovation and sustainable value creation		
	4 Governance, risk and control		
	5 Leadership and management		
Technical	Corporate and business reporting	6 Record and process transactions and events	
		7 Prepare external financial reports	
		8 Analyse and interpret financial reports	
	Financial management	9 Evaluate investment and financing decisions	
		10 Manage and control working capital	
		11 Identify and manage financial risk	
	Management accounting	12 Evaluate management accounting systems	
		13 Plan and control performance	
		14 Monitor performance	
	Taxation	15 Tax computations and assessments	
		16 Tax compliance and verification	
		17 Tax planning and advice	
	Audit and assurance *	18 Prepare for and plan the audit and assurance process	
		19 Collect and evaluate evidence for an audit or assurance engagement	
20 Review and report on the findings of an audit or assurance engagement			
Advisory and consultancy	21 Business advisory		
Data, digital and technology	22 Data analysis and decision support		

* To achieve the audit and assurance objectives you need to work in an internal or external audit role

Please describe how you achieved the performance objectives you selected on the previous page. As a guide, we would recommend a minimum of 200 words for each objective. You only need to cover the broad description of each performance objective. Please include:

- a heading for each objective and confirm the role where you gained that experience
- one or two tasks as examples for each objective
- highlight any lessons you learned.

7 MEMBERSHIP DECLARATION

I understand that when transferring to membership, I could become liable to disciplinary action for events which engage ACCA Bye-law 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 as a member of ACCA I must adhere to and keep updated with ACCA's Rulebook at all times. This is available online at <http://www.accaglobal.com/rulebook>
- I understand that if I fail to declare an event which may engage Bye-law 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 in writing about any event which may engage Bye-law 8;
- I agree to comply with ACCA's Charter, Bye-laws, 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 Bye-law 8 that have not already been brought to the attention of ACCA's Assessment or Professional Conduct departments in writing;
- 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 all 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 and 2020) which provides 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 Bye-law 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 understand that if I provide external accountancy services as defined by CCAB guidance (which includes book keeping/payroll services or any service which involves the recording, review, analysis, calculation or reporting of financial information, and which is provided under arrangements other than a contract of employment), I must be registered for anti-money laundering supervision with HM Revenue and Customs or another Professional Body Supervisor recognised for such purposes prior to provision of such services. NB: Members outside the UK should check what local obligations they may have regarding anti-money laundering supervision.

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/members-in-practice/members-in-practice/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 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's Bye-law 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA's Bye-laws 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 / /

¹ If you have any queries as to whether your current work constitutes public practice, please contact ACCA's Authorisation Department on +44 (0)141 534 4175 or via authorisations@accaglobal.com

I enclose the following with my application (✓):

a letter from the Institute of Singapore Chartered Accountants, confirming that I am a member in good standing and stating the date of my admission to membership

Fees breakdown

- **297GBP** (admission fee)
- **888GBP** (practising certificate fee of **591GBP*** plus **297GBP** admission fee)
- **416GBP** (spare-time practising certificate fee of **119GBP*** plus **297GBP** 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 119GBP rate applies only where fee income will be under 15,000GBP 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.

8 REFERENCE FOR ACCA MEMBERSHIP

To be completed by the referee who must be a member of an IFAC member body and/or a body recognised by law in your country.

Referee name

Job title

Employer

Email

Are you a qualified accountant recognised by law in your country?

Yes

No

Professional accountancy qualification(s) you hold:

Membership number

Membership number

Please confirm how long and under what circumstances you have known the applicant

Please give your assessment of the applicant's skills and attributes:

Excellent

Good

Average

Unable to rank

Ethics and professionalism

Stakeholder relationship management

Strategy, innovation and sustainable value creation

Governance, risk and control

Leadership and management

Please use the space below to comment on why you believe the applicant has the competence required for ACCA membership.

I confirm that, in my professional opinion, the person named in Section 1 has the required level of experience and competence to be admitted to ACCA membership

Signature

Printed name

Date / /

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.