

## Application for admission to ACCA membership for those individuals who have the right to practise in the Republic of Ireland as a Chartered Certified Accountant pursuant to Regulation 21 of the European Union (Recognition of Professional Qualifications) Regulations 2017 (SI: No. 8/2017)

Please read the whole of this application form carefully before completing it.

When submitting your application please email your completed form to [members@accaglobal.com](mailto:members@accaglobal.com)

I hereby apply under bye-law 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 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 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 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 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 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 (as defined by The Chartered Certified Accountants Global Practising Regulations 3 and 4), I will need to hold an ACCA practising certificate. I confirm that I have read and understood the factsheet: [Am I in public practice?](#)<sup>1</sup>

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.

**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 regulator; bankruptcy 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 failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession. The following events are conclusive proof of misconduct and of the facts and matters found: a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in criminal proceedings; a copy of a certified judgment in civil proceedings. 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.

Please tick this box to confirm that you have fully read and understood the above declaration. By doing so you agree to the terms and conditions stated.

**Signature**

**Date**

<sup>1</sup> 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 [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)

## PERSONAL DETAILS

Surname

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

Forenames

Honours/university degrees

Date of birth

Your full name (forename(s) 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/Eircode

Tel      Area/STD code      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

In order to be eligible to apply for ACCA membership under Regulation 21 of the European Union (Recognition of Professional Qualifications) Regulations 2017 (SI: No. 8/2017) you must be:

- a national of one of the EU Member States or of Iceland, Liechtenstein, Norway or Switzerland
- wishing to practise that profession in Ireland.

Please indicate your nationality

**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**

ACCA may use your personal data provided on this form for the purposes of:

- membership administration
- sending you publications and other communications
- responding to enquiries and investigating complaints
- if you are a dual or multi-qualified member, we will share your membership status and any disciplinary and/or committee findings against you with your other professional association(s).
- complying with our regulatory obligations.

Once approved as a member, you can update your information through your myACCA account at any time. ACCA may share information with suppliers and our auditors. If you are a dual or multi-qualified member, we will share your membership status and any disciplinary and/or committee findings against you with your other professional association(s). 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 EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside of the EU as part of its operations and service delivery.

For more information on how your information and rights are respected, please access our [privacy notice](#) (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 EU and maybe accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside the 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

A member in Ireland will 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, please tick here:

A member in Ireland will 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, please tick here:

This adds value to being an ACCA member by making it easier for you to connect with other members locally or within your sector and to hear about relevant events that you may be interested in attending. At anytime you can update your details regarding member networks allocation through your myACCA account.

The ACCA Rulebook is available 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/sole director

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

- a** Please detail below the professional accountancy institute(s) from an EU (European Union) state/EEA (European Economic Area) state/Switzerland of which you are a member or the professional accountancy qualification(s) which you obtained in an EU (European Union) state/EEA (European Economic Area) state/Switzerland. Please state the date on which you were admitted to membership of the above body/bodies or when you obtained your professional accountancy qualification(s).

If you are a member of a professional accountancy institute(s), a letter from the institute(s) of which you are a member confirming that you are a member in good standing and stating the date of your admission to membership must accompany this application.

- b** Does membership of the above body/bodies, or do your accountancy qualification(s), authorise you to undertake the statutory audit of company accounts in an EU (European Union) state/EEA (European Economic Area) state/Switzerland? (If yes, please supply evidence from your institute(s) or from the national register of auditors, as appropriate.)
- |     |    |
|-----|----|
| Yes | No |
|-----|----|

## OTHER EDUCATION AND TRAINING

If your profession is not regulated in your home Member State please provide details of any relevant education and training you have undertaken in pursuit of your profession.

## RECOGNITION SOUGHT

Please read all questions carefully before answering

- |   |     |    |
|---|-----|----|
| <b>a</b> Are you seeking membership of ACCA only?   | Yes | No |
| <b>b</b> Are you seeking membership and the right to enter into non-statutorily regulated public practice?  | Yes | No |
| <b>c</b> Do you wish to apply for membership of ACCA and to be authorised by ACCA to practise as a Statutory Auditor under the Companies Act 2014 of the Republic of Ireland? | Yes | No |

If you tick the 'yes' box in respect of questions b and c, you will need to refer to ACCA's Practice Information booklet and complete a practising certificate application form. Additional information will be required if you are seeking authorisation as a statutory auditor in Ireland. The application form will need to be submitted before you take the Stage Two Aptitude Test. The practising information booklet and practising certificate application form can be downloaded from the [ACCA website](#).

## EMPLOYMENT HISTORY

You should:

- start with your current, or most recent, position and;
- include **all** periods of employment

ACCA reserves the right to contact your employer/past employers in order to verify this information.

### 1 Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

### 2 Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

### 3 Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

### 4 Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

**5** Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

**6** Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

**7** Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

**8** Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

**9** Employer's name

Name of supervising accountant/principal/manager

Qualifications of above (if any)

Employer's address

Tel

Email

Your job title

Start date

Finish date

## ENCLOSURES/CHECKLIST

Please ensure that you enclose:

- proof of nationality (ie a copy of a passport or identity card)
- all educational and professional certificates in support of this application. Please include exam transcripts, confirming all subjects passed, relevant to your admission to your professional institute. These must be certified as true copies of the originals. We may contact you for copies of syllabus details if required
- where applicable, a letter from the professional institute(s) of which you are a member, confirming that you are a member in good standing (eg that there are no disciplinary actions pending or on file) and stating the date of admission to membership
- detailed job descriptions for all relevant positions held in the last 10 years.
- confirmation from the relevant employers of the type and level of work undertaken.

## CHECKLIST

Completed pages 1– 8

Supplied all documents detailed in enclosures

Have read and understood the supporting information below

Submitted application form for an [ACCA practising certificate](#).

Please refer to page 5 of the application form to determine if this is required.

Please note you will be invoiced for the appropriate fee once ACCA has assessed your application. Details of the fees applicable can be found in the supporting information below.

Please note that the LW, Corporate and Business Law (Ireland) and TX, Taxation (Ireland) examinations can only be entered for twice a year at our June and December exam sessions.

We will arrange for you to sit the required examinations at an ACCA exam centre of your choice or by remote invigilation where applicable. Please note that special exam centres carry additional fees to cover the costs of running the centre.



## BYE-LAW 8 LIABILITY TO DISCIPLINARY ACTION

- 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 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 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 the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** For the purposes of bye-law 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 bye-law 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 bye-law 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.

## Supporting information

**This guidance is intended to provide information about how to become an ACCA member (and, where appropriate, an Irish statutory auditor), where an individual has the right to practise in the Republic of Ireland as a Chartered Certified Accountant pursuant to Regulation 21 of the European Union (Recognition of Professional Qualifications) Regulations 2017 (SI: No. 8/2017).**

These regulations constitute the Irish domestic legislation which implements Directive 2013/55/EU (Recognition of Professional Qualifications).

The directive provides for a General System for recognition of professional qualifications. The General System has been established with the purpose of enabling individuals to transfer their qualifications and skills between Member States.

The General System is founded on the premise that an individual qualified in one Member State to exercise a given profession should be treated, in principle, as qualified to exercise that same profession or occupation in another Member State, without having to re-qualify from the beginning. Where there are substantial differences between the education and training, the migrant is asked to compensate for these differences.

The principle behind the system is that of accredited prior learning and experience – but with the important proviso that the applicant for recognition must be treated as a qualified professional with some gaps in his or her training, not as a student.

### RECOGNITION IN IRELAND

The Recognition of Professional Qualifications Directive controls access by individuals who hold certain qualifications obtained in Member States to professional activities in Ireland governed by a number of professional bodies.

ACCA is a designated authority under the implementing rules of Directives 2013/55/EU; as such it must ensure that its rules to access the profession of accountancy as a Chartered Certified Accountant meet the criteria set out by the instruments implementing the Recognition of Professional Qualifications Directive.

### KEY POINTS OF THE 2013/55/EU DIRECTIVE

In order to be covered by the General System you must be:

- an EU (European Union) national/EEA (European Economic Area) national/Swiss national or have enforceable Community rights.
- fully qualified to practise the profession of accountancy in one of these states
- wishing to practise that profession in Ireland.

The 2013/55/EU Directive applies to qualifications that an individual is required to possess in an EU/EEA state or Switzerland in order to practice a profession outlined in the directive.

If you received part of your professional education and training in a non-EU country you will still be covered by the General System provided that the following two requirements are both met:

- your profession must be regulated in the home Member State (the term 'home Member State' means that in which you obtained your professional qualifications)
- your professional education and training has to have been received mainly in the home Member State, ie the proportion received there must be greater than that received in the non-EU country.

You can also still be covered by the General System if you received your education and training outside the EU, provided that the following four requirements are all met:

- your professional qualifications have already been recognised in a Member State
- those qualifications permit you to practise a regulated profession in that Member State
- you have actually practised that profession there for three (or, in some cases, two) years
- you have a certificate, issued by that Member State, attesting to that period of practice.

### HOW ACCA MEMBERS ARE REGULATED

ACCA insists on the highest standard of ethical and professional conduct from all members and will investigate and deal with complaints about members. It is required to supply details of its regulatory processes to the Irish Auditing and Accounting Supervisory Authority (IAASA).

Members who engage in public practice work in a designated territory or in a country or jurisdiction that, according to local legislative and/or regulatory requirements, requires a practising certificate from ACCA, must obtain an annual certificate to practise from ACCA. Members who wish to perform audits require an additional licence. All such members are regularly monitored by ACCA\*. ACCA members auditing public interest entities will be dual regulated by ACCA and IAASA. ACCA's disciplinary systems are fast, firm, fair and effective. Disciplinary hearings are conducted in public.

\* Members who engage in public practice in a country or jurisdiction other than where they are required to hold a practising certificate issued by ACCA, are required to notify ACCA that, having complied with any local legislative and/or regulatory requirements, they are eligible to carry on public practice.

## **ELIGIBILITY TO APPLY FOR ACCA MEMBERSHIP THROUGH DIRECTIVE 2013/55/EU OR DIRECTIVE 2014/56/EU ON STATUTORY AUDITS OF ANNUAL ACCOUNTS AND CONSOLIDATED ACCOUNTS**

Under the revised provisions of the Directive 2014/56/EU, only the general accountancy profession falls under the General System 2013/55/EU, mentioned above, whereas the training and recognition of individuals to undertake statutory audit is regulated by Directive 2014/56/EU.

Holders of the accountancy qualifications recognised under these Directives and who are fully-registered members of an applicable professional body, may be eligible to apply for ACCA membership.

## **HOW TO REGISTER AS AN APPLICANT UNDER THE RECOGNITION OF PROFESSIONAL QUALIFICATIONS OR STATUTORY AUDIT DIRECTIVES**

Applicants may either apply for ACCA membership only or, if they intend to undertake work reserved for statutory auditors or otherwise covered under ACCA's definition of public practice, they should apply for ACCA membership and to obtain a practising certificate or a practicing certificate and audit qualification. Applicants who do not currently perform work under ACCA's definition of public practice, but who may do so in the future, are strongly recommended to apply for a practising certificate at the initial application stage.

The Chartered Certified Accountants' Global Practising Regulation 4(1) defines the circumstances in which a member will be regarded as being in public practice, and therefore required to hold a practising certificate / practicing certificate and audit qualification issued by ACCA (further information on the practising certificates available from ACCA can be found later in this guidance and Chartered Certified Accountants' Global Practising Regulation 4(1) can be found in the [ACCA Rulebook](#)).

Applicants who are partners/directors of firms engaged in public practice will also be required to hold a practising certificate even if they themselves are not undertaking public practice work.

Applicants are required to complete the application form and email the completed document to [members@accaglobal.com](mailto:members@accaglobal.com)

The PQD application process consists of two stages. Stage One is comprised of the LW, Corporate and Business Law (Ireland) and TX, Taxation (Ireland) exams (members of the Institute of Certified Public Accountants of Ireland are exempt from Stage One of the Aptitude Test).

Stage Two is the Oral Aptitude exam.

The fees payable are as follows:

LW, Corporate and Business Law (Ireland) exam 154GBP  
TX, Taxation (Ireland) exam 154GBP  
Oral aptitude exam 425GBP  
Membership admission fee 297GBP.

An applicant for membership is only admitted on successful completion of both stages.

The two stage Aptitude Test is designed to examine European accountants and auditors on areas permitted under the PQD directive. The test takes into account the fact that candidates are already professionally-qualified accountants and/or auditors

in their Member State of origin. Accordingly, the Aptitude Test aims to test areas of knowledge which are covered in the ACCA qualification and post-admission to membership testing to obtain a practising certificate, but not the applicant's own qualification or proven professional experience. The Aptitude Test covers subjects where such knowledge is essential for pursuit of the profession in Ireland.

On admission to ACCA membership an individual is able to use the designatory letters. Where applicable, the practising certificate fee is 591GBP or 119GBP. (The 119GBP rate applies only where fee income will be under 5,000GBP per calendar year and is not available to an applicant for the practising certificate and audit qualification).

## **APTITUDE TEST – STAGE ONE FOR ACCA MEMBERSHIP ONLY**

Stage One of the Aptitude Test consists of ACCA exams LW, Corporate and Business Law (Ireland) and TX, Taxation (Ireland). LW, Corporate and Business Law (Ireland) is a two-hour, computer-based exam and TX, Taxation (Ireland) is a three-hour computer-based exam which is based on the country in which you intend to practice. The LW, Corporate and Business Law (Ireland) and TX, Taxation (Ireland) exams can be entered for twice a year at our June and December exam sessions.

Applicants may sit Stage One examinations at one of ACCA's designated global examination centres, by way of remote invigilation or, by prior arrangement, at a special ACCA examination centre. Applicants may be asked to contribute to costs incurred locally in the organisation of a special examination centre.

Stage One and Stage Two are in English. Weaknesses in spelling or grammatical construction will not be penalised, as long as the examiners are satisfied that an applicant's intention and meaning are clear beyond ambiguity. The amount of time needed to prepare for the Stage One Tests will depend on personal circumstances, such as work experience etc.

Information on the relevant syllabi and specimen exam papers for LW, Corporate and Business Law (Ireland) and TX, Taxation (Ireland) can be found on the ACCA website:

### **[LW, Corporate and Business Law \(Ireland\)](#)**

### **[TX, Taxation \(Ireland\)](#)**

Tuition for both LW, Corporate and Business Law (Ireland) and TX, Taxation (Ireland) is available from any of the [Irish tuition providers listed](#) and is usually available in person, online or blended.

An application to sit Stage One cannot be withdrawn once it has been submitted. If the applicant decides not to attend or is unable to attend for any reason, the fee paid for the Aptitude Test will not be returned or transferred to a subsequent sitting.

In the event of the applicant being unsuccessful, they will be eligible to re-sit one or both of the exams on any number of subsequent occasions. Each application must be accompanied by the appropriate fee.

## **APTITUDE TEST – STAGE TWO FOR ACCA MEMBERSHIP ONLY**

Stage Two consists of an oral examination lasting approximately one hour. The content is determined individually on the basis of the applicant's existing professional qualification(s) and experience and consequent 'knowledge gap'. The Stage two interview will be more extensive where an applicant wishes to enter into practice.

Applicants are contacted to arrange a mutually convenient date for the oral examination (ie there are no set dates). The oral examination is held remotely by video call. The examination is conducted in English and is recorded.

For those applicants who are not eligible to become statutory auditors but who wish to enter into public practice, the oral examination will cover the ethical framework of practice in Ireland.

For those applying for ACCA membership only, the oral examination covers those subjects in which ACCA members outside public practice would be expected to demonstrate competence: management accounting, financial management and financial accounting. Applicants may wish to revise areas covered in the ACCA exams: Financial Reporting (FR), Financial Management (FM), Strategic Business Leader (SBL) and Strategic Business Reporting (SBR).

Applicants should remember that the oral test will be practically-orientated and will draw on professional experience.

An audio recording will be taken of Stage Two. ACCA regards audio recordings and the names of examiners as confidential information, which will not, therefore, be released to candidates.

An application to sit Stage Two cannot be withdrawn once it has been submitted. If the applicant decides not to attend or is unable to attend for any reason, the fee paid will not be returned or transferred to a subsequent examination sitting.

In the event of the applicant being unsuccessful, they will be eligible to re-sit on any number of subsequent occasions. Each application must be accompanied by the appropriate fee.

## **APTITUDE TEST – FOR ACCA MEMBERSHIP AND TO BE AUTHORISED BY ACCA TO PRACTISE AS A STATUTORY AUDITOR UNDER THE COMPANIES ACT 2014 OF THE REPUBLIC OF IRELAND**

ACCA will contact applicants regarding the arrangements for the aptitude test, where application is for ACCA membership and to be authorised by ACCA to practise as a statutory auditor under the Companies Act 2014 of the Republic of Ireland.

## **PRACTISING CERTIFICATES, FIRMS' AUDITING CERTIFICATES**

Any ACCA member carrying out work in a designated territory or in a country or jurisdiction that, according to local legislative and/or regulatory requirements, requires a practising certificate from ACCA, must hold a practising certificate. There are two types of certificate: a practising certificate or a practising certificate and audit qualification.

The practising certificate is for applicants who have predominantly public practice backgrounds but do not hold statutory auditor status in their home Member State. The practising certificate confers the right to undertake general practising work but not work reserved for statutory auditors.

The practising certificate and audit qualification enables the holder to undertake the widest range of work (ie it includes work reserved for statutory auditors). Applicants wishing to conduct audit work will need to hold this certificate and a firm's auditing certificate. There is no additional fee for a sole practitioner's auditing certificate.

## **THE CHARTERED CERTIFIED ACCOUNTANTS' GLOBAL PRACTISING REGULATIONS 2003**

The Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs) set out the eligibility requirements for a practising certificate, and continuing obligations placed on practising certificate holders and can be found in the [ACCA Rulebook](#).

## **FURTHER INFORMATION**

For further information contact Members Support.

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email: [members@accaglobal.com](mailto:members@accaglobal.com)