

## GUIDANCE FACTSHEET

### CONTROL AND DESCRIPTION REQUIREMENTS

The Chartered Certified Accountants' Global Practising Regulations (GPRs), Chartered Certified Accountants' Designated Professional Body Regulations (DPBRs) and the ACCA Code of Ethics and Conduct (the Code) set out the control and description requirements for members and firms that wish to be authorised by ACCA to carry out statutory audit work, carry out the assurance of sustainability reporting in the Republic of Ireland, or conduct investment business in the UK. The GPRs, DPBRs and the Code are published in the *ACCA Rulebook* at [accaglobal.com/rulebook](https://accaglobal.com/rulebook).

This factsheet has no regulatory status. It is issued for guidance purposes only, and in the event of any conflict between the content of this factsheet and the content of the *ACCA Rulebook*, the latter shall at all times take precedence. Therefore, this factsheet should not be regarded by a member as a substitute for familiarising themselves with the appropriate regulations or, where necessary, obtaining specific advice concerning a specific situation.

# CONTENTS

INTRODUCTION .....	3
AUDITING CERTIFICATES .....	3
IRELAND ASSURANCE OF SUSTAINABILITY REPORTING APPROVAL.....	4
UK INVESTMENT BUSINESS REGISTRATION .....	5
CONTROL REQUIREMENTS RELATING TO PRACTICE DESCRIPTIONS/OTHER DESCRIPTION ISSUES .	5
Statutory auditors .....	6
Statutory auditors – Assurance of Sustainability Assurance In Ireland .....	7
Exempt regulated activities in the UK .....	7
Insolvency practitioners .....	7
CONTROL AND OTHER REGULATORY ASPECTS OF PARTNERSHIP AGREEMENTS .....	7
CONTROL AND OTHER REGULATORY ASPECTS OF ARTICLES OF ASSOCIATION .....	8
PRACTICE NAMES .....	9
Sole practitioners.....	10
Practice descriptions .....	10
Alternative ownership structures .....	10
PROFESSIONAL STATIONERY.....	11
What is professional stationery?.....	11
Use of the ACCA logo .....	11
Specialisms .....	12
Persons named on professional stationery.....	12
FURTHER INFORMATION .....	12

# INTRODUCTION

Firms that wish to be authorised by ACCA to carry out statutory audit work, or to carry out the assurance of sustainability reporting in the Republic of Ireland, or that wish to conduct investment business in the UK, must comply with ACCA's regulations on the control of authorised businesses by appropriate persons. Firms that have, as principals, holders of ACCA practising certificates are also subject to regulatory requirements.

This factsheet describes the relevant provisions of ACCA's regulations and, in addition, provides guidance on the related issues of practice descriptions and partnership agreements/articles of association. The terms **firm** and **practice**, when used in this factsheet, mean a sole practitioner, partnership, or body corporate, including a limited liability partnership. The term **principal** means an individual who is a sole proprietor, a salaried or equity partner of a partnership, a statutory, de facto or shadow director of a company, or a member (designated or non-designated) of a limited liability partnership, or any individual who is held out as being a partner, company director or member. The term **responsible individual** means a person who is a statutory auditor in a firm holding an auditing certificate issued by the Association who is designated by the firm to sign, or hold themselves out as being available to sign, an audit report in their name on behalf of the firm.

## AUDITING CERTIFICATES

Audit appointments are required to be held in the name of a firm rather than in the name of an individual. The detailed requirements are contained in the Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs). The GPRs are published in the [ACCA Rulebook](#).

All ACCA members who take responsibility for audit work, hold audit appointments and sign audit reports must hold an audit qualification, a current practising certificate in their own name, and responsible individual status. They must also have an auditing certificate in the name of their firm. The audit qualification does not, on its own, authorise the holder to hold audit appointments nor to sign audit reports. Sole practitioners are, however, not required to pay an additional fee for their firms' auditing certificates. Similarly, there is no additional charge for firms comprised solely of ACCA principals.

An ACCA member who holds responsible individual status, and who is a principal in a firm or firms which have auditing certificates, should note that if they wish to hold personal audit appointments (separate from the partnership or company), they must obtain a separate auditing certificate to cover these personal audit appointments.

To be eligible for an auditing certificate, a firm must demonstrate that it complies with the control requirements set out in regulation 7 of Appendix 1 (United Kingdom Audit Regulations 2016) of Annex 1 to the GPRs, or regulation 7 of Appendix 1 (Republic of Ireland Audit Regulations 2017) of Annex 2 to the GPRs, as appropriate. Firms should be aware that there are different control requirements for firms authorised to carry on audit work in the UK and the Republic of Ireland.

The firm must be controlled by qualified persons (ie the qualified persons must hold the majority of the voting rights within the firm on all, or substantially all, matters). Additionally, each person who is to be responsible for a firm's audit work must be a qualified person. Non-members of ACCA who wish to be classed as qualified persons must hold certificates that are at least equivalent in status, and which authorise them to undertake statutory audits in the relevant country. Non-members who are principals or responsible individuals in a firm holding an auditing certificate must also apply to ACCA for regulated non-member status.

Where a firm is managed by a board of directors, committee or other management body, the qualified persons must have the **majority** of the votes on the board or committee and be able to direct the

firm's overall policy and to change its constitution. If the board or committee consists of only two persons, at least one of them must be a qualified person and have a casting vote.

Further details on what constitutes a majority is set out in regulation 7 of Appendix 1 (United Kingdom Audit Regulations 2016) of Annex 1 to the GPRs, and regulation 7 of Appendix 1 (Republic of Ireland Audit Regulations 2017) of Annex 2 to the GPRs.

A firm that seeks an auditing certificate will be permitted to have as its principals a combination of individuals holding appropriate qualifications and other persons who are not qualified to conduct audit work. However, those members who hold practising certificates and who are not qualified to conduct audit work will not meet the definition of a qualified person for the purpose of assessing control of the firm.

Control is assessed on the allocation of the voting rights and not just the ownership of the capital or the distribution of profits. This means that, for an incorporated firm, it is possible to issue more than one class of share, so that unqualified individuals may own shares without exercising control.

All firms that carry out audit work within the United Kingdom and Ireland must ensure that procedures are established that prevent individuals who do not hold appropriate qualifications from being able to exert influence over the way in which an audit is conducted. This restriction on participation in the control and influence of audit matters applies to holders of an ACCA practising certificate who do not hold responsible individual status, as well as to all other persons not qualified to conduct audit work. The firm's procedures and policies (as well as its control) should seek to prevent the independence or integrity of the audit from being compromised.

## IRELAND ASSURANCE OF SUSTAINABILITY REPORTING APPROVAL

In the Republic of Ireland, ACCA is able to approve sustainability assurance service providers and statutory audit firms to carry on the assurance of sustainability reporting under Part 28 of the Companies Act 2014 of the Republic of Ireland. Eligibility requirements are contained within Annex 2 of the Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs). The GPRs are published in the *ACCA Rulebook*.

All ACCA members who take responsibility for the assurance of sustainability reporting, must be statutory auditors and approved as sustainability assurance service providers. They must also have an auditing certificate in the name of their firm which authorises the firm to carry out the assurance of sustainability reporting.

To be eligible for an auditing certificate which authorises the firm to carry out the assurance of sustainability reporting, a firm must demonstrate that it complies with the control requirements set out in regulation 7 of Appendix 2 (Republic of Ireland Sustainability Assurance Regulations 2024) of Annex 2 to the GPRs.

The firm must be controlled by qualified persons (ie the qualified persons must hold the majority of the voting rights within the firm on all, or substantially all, matters). Additionally, each person who is to be responsible for a firm's assurance work must be a qualified person. Non-members of ACCA who wish to be classed as qualified persons must hold certificates that are at least equivalent in status, and which authorise them to undertake statutory audits in the relevant country. Non-members who are principals or responsible individuals in a firm holding an auditing certificate which authorises the firm to carry out the assurance of sustainability reporting must also apply to ACCA for regulated non-member status.

## UK INVESTMENT BUSINESS REGISTRATION

In the UK, ACCA is able to register firms, which enables them to conduct exempt regulated activities within the terms of the Financial Services and Markets Act 2000, provided they are appropriately controlled. Eligibility requirements are contained within the Chartered Certified Accountants' Designated Professional Body Regulations 2001 (DPBRs). The DPBRs are published in the [ACCA Rulebook](#).

Sole practitioners may be authorised by ACCA to conduct exempt regulated activities, provided they meet the conditions set out in DPBR 3. A sole practitioner must be an ACCA member who has been issued with a UK practising certificate; the main business of their practice must be the public practice of accountancy.

Partnerships wishing to obtain investment business registration from ACCA are required to meet the conditions set out in DPBR 3. A partnership whose main business is the public practice of accountancy is eligible to be registered to conduct exempt regulated activities if its principals are either members of ACCA, members of other DPBs (eg the Institute of Chartered Accountants in England and Wales) or otherwise entitled to practise accountancy. All principals who are not members of ACCA must hold regulated non-member status in accordance with DPBR 4 and give undertakings to abide by ACCA's regulations, and at least one of the principals in the firm must be an ACCA member. Each principal who is a member of ACCA must hold a UK practising certificate, and each principal who is not a member of ACCA must hold such other qualification as is deemed adequate by the Admissions and Licensing Committee. Those principals who are members of ACCA or of another DPB must manage or control the partnership.

Incorporated firms wishing to obtain investment business registration from ACCA are required to meet the conditions set out in DPBR 3. A company that has as its main business the public practice of accountancy will be eligible to conduct exempt regulated activities if its principals are either members of ACCA, members of other DPBs or otherwise entitled to practise accountancy. All principals who are not members of ACCA must hold regulated non-member status in accordance with DPBR 4 and give undertakings to abide by ACCA's regulations, and at least one principal and controller<sup>1</sup> in the company must be an ACCA member. Each principal who is a member of ACCA must hold a UK practising certificate, and each principal who is not a member of ACCA must hold such other qualification as is deemed adequate by the Admissions and Licensing Committee. Those principals who are members of ACCA or of another DPB must manage or control the incorporated firm.

## CONTROL REQUIREMENTS RELATING TO PRACTICE DESCRIPTIONS/OTHER DESCRIPTION ISSUES

Section B4 of the Code of Ethics and Conduct in the [ACCA Rulebook](#) deals with practice descriptions and, among other things, the circumstances in which a firm is entitled to use the descriptions, 'Statutory Auditors', 'Registered Auditors' and 'Chartered Certified Accountants', 'Certified Accountants' or 'an ACCA Practice'.

A firm containing, as principals, ACCA members who are holders of practising certificates may describe itself as a firm of 'Chartered Certified Accountants', 'Certified Accountants' or 'an ACCA Practice', provided at least half of the firm's principals are ACCA members and these same persons, among them, control 51% or more of the voting rights in the firm. A firm in which all principals are

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<sup>1</sup> For the purposes of UK investment business registration, a controller is a person who either alone, or with any associates, controls 10% or more of the rights to vote on all, or substantially all, matters at general meetings.

Chartered Certified Accountants is also entitled to use the following description at the foot of its professional stationery:

- Members of the Association of Chartered Certified Accountants

A holder of an ACCA practising certificate who is based outside the UK may only use such a designation and in such a form as they are entitled/required to use by virtue of their membership of a recognised professional body, or registration granted by any appropriate authority, in the country in which they practise. Where ACCA's descriptions guidance and local requirements differ, the stricter of the two positions should be applied. Generally, unless the legislation of the country in which the practitioner is based overrides this requirement, the designation of any overseas body should not be used in combination with 'Chartered Certified Accountant(s)', other than as follows:

- The principals of this firm are members of either the Association of Chartered Certified Accountants or {insert name of local professional body}

A mixed firm – for example, one wholly composed of principals who are Chartered Certified Accountants or UK/Irish Chartered Accountants – is not permitted to use the description 'Chartered Certified Accountants and Chartered Accountants' or 'Chartered and Certified Accountants'. Such a firm may use the following statement on their professional stationery (provided the Chartered Accountants have obtained permission from their own Institute to use the statement):

- The principals of this firm are members of either the Association of Chartered Certified Accountants or the Institute of Chartered Accountants in England and Wales {or of Scotland or in Ireland}

Members of ACCA may be either members or fellows, and both are entitled to use the professional designation 'Chartered Certified Accountant' or 'Certified Accountant'. They may also use the designatory letters 'ACCA' or 'FCCA' respectively on professional stationery. However, members are not permitted to add 'Honours' or 'Hons' after their designation or designatory letters. (No honours are awarded in ACCA's examinations.)

Where members belong to two or more accountancy bodies, they should either use all their designatory letters or none at all. When listing non-principals on professional stationery, care must be taken to ensure that they cannot be confused with the principals. This will entail placing their names apart from those of the principals, and avoiding any descriptive terminology that implies they are principals (eg 'associate partner' or 'salaried partner'). In fact, section B4 states that, where such a person is named on the professional stationery, a description must be included by their name, and terms such as 'manager' and 'tax consultant' are given as acceptable examples.

Members who hold a civil or service honour (such as CBE, DSO, DFC, etc) or a civil office (such as MP, etc) are entitled to use the appropriate designatory letters on their professional stationery if they so wish. However, the designatory letters for a Justice of the Peace (JP) or its equivalent outside the United Kingdom must not be included on professional stationery. Before including designatory letters, members should consider carefully to what extent (if at all) a statement of such honours or offices is relevant to the professional services they offer. Any reference to honours or appointments would be entirely inappropriate in signing any audit report or other expression of professional opinion.

## STATUTORY AUDITORS

Firms in the United Kingdom or the Republic of Ireland holding a firm's auditing certificate issued by ACCA may describe themselves as 'Statutory Auditors' or 'Registered Auditors', and must add the following statement to their professional stationery:

- Approved as statutory auditors (or registered auditors) in {the United Kingdom/Ireland} by the Association of Chartered Certified Accountants

## STATUTORY AUDITORS – ASSURANCE OF SUSTAINABILITY ASSURANCE IN IRELAND

Firms in the Republic of Ireland holding a firm's auditing certificate issued by ACCA and approved to carry out the assurance of sustainability reporting may describe themselves as 'Statutory Auditors' or 'Registered Auditors', and must add the following statement to their professional stationery:

- Approved as statutory auditors (or registered auditors) to carry out the assurance of sustainability reporting in Ireland by the Association of Chartered Certified Accountants

## EXEMPT REGULATED ACTIVITIES IN THE UK

Firms that carry on exempt regulated activities in the United Kingdom are referred to regulation 6(6) of the Designated Professional Body Regulations 2001. The approved wording for the purpose of regulation 6(6) is as follows:

- Regulated for a range of investment business activities by the Association of Chartered Certified Accountants

Firms that conduct exempt regulated activities may (without undue prominence) use the logos of investment business organisations of which they are members on their professional stationery.

Where appropriate, registered auditors may combine the 'audit registration' statement with the exempt regulated activities statement as follows:

- Approved as statutory auditors (or registered auditors) and regulated for a range of investment business activities in the United Kingdom by the Association of Chartered Certified Accountants

## INSOLVENCY PRACTITIONERS

A member who holds a current insolvency licence in the United Kingdom may use the description 'Licensed Insolvency Practitioner'. A member who holds a current insolvency licence issued by a recognised professional body or the Competent Authority under the Insolvency Act 1986 or Insolvency (Northern Ireland) Order 1989) must add either one of the following statements to their professional stationery:

- Licensed in the United Kingdom to act as an insolvency practitioner by {insert name of recognised professional body or competent authority}
- or
- Insolvency Practitioner licensed in the United Kingdom by {insert name of recognised professional body or competent authority}

Firms composed wholly of insolvency licence holding principals issued by a recognised professional body or the Competent Authority under the Insolvency Act 1986 or Insolvency (Northern Ireland) Order 1989) may describe themselves as firms of 'Licensed Insolvency Practitioners'.

## CONTROL AND OTHER REGULATORY ASPECTS OF PARTNERSHIP AGREEMENTS

Like most contracts, there is no requirement for a partnership agreement to be in writing. However, a written agreement may reduce uncertainty at a later date. (ACCA will usually require there to be a



written agreement where there are unqualified principals.) It should also be borne in mind that, even if a partnership agreement is written, it may be overridden by any subsequent agreements among the partners, whether written, oral or simply implied by accepted procedures and courses of action.

A partnership agreement might, typically, cover goodwill, property, division of profits and losses, the method of valuing work in progress, partners' drawings, expulsion of partners, dissolution of the partnership, obligations of partners in terms of time and other commitments, restrictions on setting up in new firms for those leaving the partnership, leave and sickness arrangements, life insurance and permanent health insurance premiums, pension arrangements and the basis on which the agreement may be amended. It should be noted that this list is not exhaustive and that ACCA is unable to provide advice on drawing up a partnership agreement; on a matter of this importance there can be no substitute for obtaining specific legal advice. This guidance is intended simply to highlight the control and other regulatory aspects of a partnership agreement.

Where there is a written partnership agreement, the control provisions relating to audit, assurance of sustainability reporting, and investment business authorisation should be included in the agreement, as appropriate, in such a way as to ensure that, in the case of audit and the assurance of sustainability reporting, the majority of the votes are vested with holders of the relevant qualifications and/ or, in the case of investment business, overall control cannot be exercised by persons who are not members of the relevant professional bodies. The agreement should provide for these arrangements to endure at least until such time as the firm has met its obligations to give ACCA notice of a change in its composition (see separate factsheet entitled **Notification requirements** which can be downloaded from the [Factsheets and guidelines](#) page of ACCA's website).

It should be noted that, in relation to audit registration, control is determined by the distribution of votes. There is no regulatory requirement for the allocation of votes to correlate to the ownership of the firm or the share of profits. Where there is a major difference between the allocation of votes and ownership/ distribution of profits (eg in a partnership containing a greater number of unqualified individuals rather than holders of relevant qualifications), the firm may be required to demonstrate (during monitoring visits and, possibly, to the Admissions and Licensing Committee) that control is held by holders of relevant qualifications and is not simply written into the partnership agreement for the sake of appearance.

Where there is no written partnership agreement, the firm's control procedures should be documented in writing.

All practitioners are required to make arrangements for the continuity of their practices in the event of their death or incapacity (see separate factsheet entitled **Continuity of practice requirements** which can be downloaded from the [Factsheets and guidelines](#) page of ACCA's website). For those in partnerships, such arrangements will often form part of the partnership agreement. Continuity arrangements must be in writing, and so there will need to be a written continuity agreement where there is no written partnership agreement. As noted above, however, a partnership agreement is a legal contract and should be prepared in consultation with a solicitor.

## CONTROL AND OTHER REGULATORY ASPECTS OF ARTICLES OF ASSOCIATION

Incorporated practices may apply for audit, assurance of sustainability reporting, and investment business authorisation. The control and regulatory requirements for incorporated firms are broadly similar to those described earlier for partnerships, and incorporated firms in which all of the shares are held by directors (and which, in reality, are not dissimilar from partnerships) will experience few additional regulatory complications as compared with partnerships.



As with partnerships, the principal point to be considered in drawing up the company's articles of association is a procedure for ensuring that control remains vested in appropriately qualified persons in terms of audit, assurance of sustainability reporting, and investment business authorisation control procedures. Whereas a partnership needs only to deal with this issue in relation to its partners, an incorporated firm must deal with it in relation to both directors and shareholders.

Continuity provisions must also be drawn up, and these may be written into the articles of association. Therefore, the document will often be inspected during monitoring visits. ACCA may also wish to inspect the articles of association before granting audit registration to an incorporated firm, and this may result in it taking slightly longer to process the application than usually applies in the case of a partnership. Incorporated firms should also be aware that they will have to supply full shareholder details, both in the initial application and at each renewal of authorisation.

Members are reminded that it is essential that model documents are reviewed and tailored to meet their specific sets of circumstances. Members are strongly recommended to seek legal advice when drawing up documents such as a company's articles of association, and to review the articles of association on a periodic basis to ensure continued compliance with current legislation, current ACCA regulatory requirements and the changing circumstances of the practice.

## PRACTICE NAMES

Subject to the following rules, a member (or members) holding the appropriate practising certificate(s) may practise under whatever name or title they see fit:

- a.** A practice name must be consistent with the dignity of the profession in the sense that it must not project an image inconsistent with that of a professional bound by high ethical and technical standards.
- b.** A practice name must not be misleading.
- c.** It would be misleading for a firm with a limited number of offices to describe itself as 'international' even if one of them was overseas, or for a sole practitioner to add the suffix 'and partners' to their firm's name. Similarly, it would be misleading for firms to add the suffix 'and Associates' to their business name unless they have two or more formal associations/consultancies in existence which can be demonstrated to exist.
- d.** A practice name would be objectionable if there was a real risk that it could be confused with the name of another firm (even if the member(s) of the practice could lay justifiable claim to the name).
- e.** A practice name may indicate the range or type of services offered by the firm.
- f.** A firm may trade under different names from different offices, providing that this does not mislead.
- g.** A practice name must comply with partnership, limited liability partnership and company law as appropriate, and with any other local legislation, such as The Company, Limited Liability Partnership and Business (Names and Trading Disclosures) Regulations 2015 in the United Kingdom.

It has been the custom of the profession for members to practise under a firm's name based on the names of past or present members of the firm itself or of a firm with which it has merged or amalgamated. A practice name so derived will usually be in conformity with this guidance.

A firm may be a member of a trading association and may indicate this on the firm's note paper, in proximity to the practice name. However, the practice name of such a firm should be clearly

distinguishable from the name of the trading association. Thus, it would be misleading for a member of a trading group to bear the same name as the group. (There would be no objection to a firm practising under its own name and including a statement on its professional stationery to the effect that it is ‘a member of {a named} accountancy group’.)

When choosing a firm’s name, members are recommended, as a means of ensuring compliance with this guidance, to contact Technical Advice and Support in your region about the propriety of the proposed name. This is particularly so where the new name will not be based on the names of past or present members of the firm.

## SOLE PRACTITIONERS

A sole practitioner may use the plural form of Chartered Certified Accountants or Certified Accountants, Statutory Auditors and/or Registered Auditors to describe their firm, providing they hold the appropriate certificate(s) and either:

- a.** they apply the suffix ‘& Co.’ after their name, or
- b.** otherwise trade under a business name which is not the same as their personal name.

## PRACTICE DESCRIPTIONS

The description ‘Chartered Certified Accountant(s)’, ‘Certified Accountant(s)’, ‘Statutory Auditor(s)’ or ‘Registered Auditor(s)’ must not form part of the name of a practice. For example, a limited liability company must not include the description in the name which is registered with Companies House in the United Kingdom or its equivalent elsewhere. This is because there are strict rules to determine whether or not these descriptions may be used, and if the various requirements were to cease to be met, the name of the firm would be misleading. Similarly, the designatory letters ‘ACCA’ or ‘FCCA’ must not form part of the name of a practice.

## ALTERNATIVE OWNERSHIP STRUCTURES

The operating models of ACCA firms are changing, with a move away from traditional ownership models to alternative ownership structures. New models include non-partner funding such as private equity investors and Employee Ownership Trusts (EOTs). Despite significant external investment from a third party, the day-to-day operations of the firm are usually still controlled by suitably qualified individuals.

In order to accommodate these new and emerging ownership models and allow eligible firms to continue to use the ‘Chartered Certified Accountants’ designation, ACCA has implemented a new framework for the use of practice descriptions. The new requirements are set out in regulations 16 and 17 of Section B4 (Descriptions of Professional Accountants and Firms and the Names of Practising Firms) of the Code of Ethics and Conduct and are effective from 15 December 2023.

Under the new requirements, a firm that does not meet the strict ownership or board control criteria set out in Regulation 15 to describe itself as a firm of “Chartered Certified Accountants”, “Certified Accountants” or “an ACCA practice”, may make an application (and pay applicable fees) to ACCA for the use of such practice descriptions.

Applicants must be able to demonstrate to ACCA that day-to-day control of the firm continues to rest with suitably qualified principals. In particular, the firm must satisfy the following conditions:

- a.** the firm's affairs are managed by a board of directors, committee or other management body where a majority of that body are ACCA members and other persons having, in the opinion of ACCA, an appropriate qualification, and
- b.** the firm has in place board instructions to cover voting rights on specified matters where a majority of ACCA members and other persons having, in the opinion of ACCA, an appropriate qualification would be necessary, and
- c.** the firm has in place arrangements to prevent non-qualified individuals exercising undue influence on the firm's regulatory obligations and day-to-day operations, and
- d.** the non-qualified individuals give an undertaking to comply with the requirements of the ACCA Rulebook insofar as the provisions therein apply to them, and
- e.** any other requirements which ACCA may impose on the applicant firm.

Find out more about how to register a firm under the new alternative ownership structures requirements, including the application form, applicable fees and guidance, in the **Practitioner Forms** section on the Practising certificates and licences webpage.

## PROFESSIONAL STATIONERY

### WHAT IS PROFESSIONAL STATIONERY?

The term professional stationery includes all paper and electronic materials that the company uses to communicate or market itself with its clients. This includes letterheads, business cards, envelopes, engagement letters, websites and emails etc.

### USE OF THE ACCA LOGO

A firm may use the ACCA logo on professional stationery, provided that it:

- a.** has at least one ACCA member as a principal and is controlled by holders of recognised accountancy qualifications, or
- b.** satisfies the requirements in regulations 16 and 17 of Section B4 (Descriptions of Professional Accountants and Firms and the Names of Practising Firms) of the Code of Ethics and Conduct (see **Alternative Ownership Structures** above).

The logo must be used in an appropriate manner, so that it cannot be confused with the logo of the firm (for example, in conjunction with the regulation statement in respect of audit or financial services).

To request a copy of the ACCA logo, along with guidelines on how to use it, please email your name, membership and practising certificate numbers to [logo@accaglobal.com](mailto:logo@accaglobal.com). Please also confirm that your firm is controlled by holders of recognised accountancy qualifications or has applied to ACCA for the use of practice descriptions (see **Alternative Ownership Structures** above).

## SPECIALISMS

A firm may include on its professional stationery a list of the services it provides. It is also permitted to use a description indicating a specialism in any area of work, for example 'Tax advisers', provided that:

- a.** it is competent to provide the specialisms shown, and
- b.** the content and presentation of the descriptions do not bring ACCA into disrepute or bring discredit to the firm or the accountancy profession.

## PERSONS NAMED ON PROFESSIONAL STATIONERY

As stated earlier in this factsheet, it must be clear from reading a firm's professional stationery whether each person named on it is a principal in that firm. Firms may include the name of any person who is not a principal of the practice on its professional stationery. However, where such a person is named, a description about this person (eg 'manager', 'tax consultant', etc) must also be included by their name.

## FURTHER INFORMATION

Further information is available on the ACCA website at [www.accaglobal.com](http://www.accaglobal.com), or by contacting Technical Advice and Support in your region.