

# Application for a Practising Certificate



Please read carefully the relevant sections of the *Practice Information* handbook, which can be found on ACCA's website ([www.accaglobal.com/members/professionalstandards](http://www.accaglobal.com/members/professionalstandards)) or requested from professional standards (tel: +44 (0)141 534 4175), before completing this form. This form covers all types of practising certificate issued by ACCA. You should ensure that you complete pages 1 to 6, 13 and 14 plus the section(s) which relate to the type of certificate you are seeking. Please use **BLOCK CAPITALS** and black ink throughout and retain a photocopy of the completed form for future reference. Return the form, with the appropriate fee, to: Professional Standards, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.

Please note that all certificates are issued on an annual basis. Certificates valid in the UK, Ireland, Channel Islands and Isle of Man expire on 31 December each year. Certificates valid in all other countries expire on 30 June each year.

## PERSONAL INFORMATION

Full name	Title
<hr/>	
Membership number (if known/applicable)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Mailing address	
<hr/>	
Town	County
<hr/>	
Country	Postcode
<hr/>	

## PRACTISING DETAILS

- A Date you intend to commence practising
- 
- B I intend to practise (tick as appropriate)
- as a sole practitioner       as a partner/director       as both a sole practitioner and a partner/director
- as an employee of a firm responsible for audit within the meaning of the Companies Act 2006 or Irish Companies Act 1990
- C Firm's name<sup>†</sup>
- 
- (Please underline the first surname to indicate where your firm should appear in registers/directories compiled or published by ACCA.)
- <sup>†</sup> If this is an incorporated firm, and ownership and control details have not previously been provided to ACCA, please complete and return an *Incorporation Notification* form, a copy of which is included at the end of this application form. Further copies can be found on ACCA's website or requested from professional standards (see above for contact details).
- D Partners/directors (If you are not intending to practise as a sole practitioner, please enter the names of all partners/directors with their designatory letters.)
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E i Head office address

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Town	County
Country	Postcode
Tel	Fax
E-mail	Website

ii Address of your office (if different from E(i))

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Town	County
Country	Postcode
Tel	Fax
E-mail	

F Address and contact details of your firm's other branches (use a separate sheet if necessary)

i

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Town	County
Country	Postcode
Tel	Fax
E-mail	

ii

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Town	County
Country	Postcode
Tel	Fax
E-mail	

G **OTHER FIRMS IN WHICH YOU PRACTISE** – In addition I am a partner/director, sole practitioner or individual responsible for audit/employee\* in the following firm(s). (All practices must be listed and incorporation details provided, if applicable. Please use a separate sheet if necessary.)

\* Delete as applicable

Firm's name

(Please underline the first surname to indicate where your firm should appear in registers/directories compiled or published by ACCA.)

H Partners/directors (If you are not a sole practitioner please enter the names of all partners/directors with their designatory letters.)

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I i Head office address

Town	County
Country	Postcode
Tel	Fax
E-mail	Website

ii Address of your office (if different from I(i))

Town	County
Country	Postcode
Tel	Fax
E-mail	

Please provide address and contact details of your firm's other branches on a separate sheet, if applicable.

## PREVIOUS AUTHORISATIONS

**This section should only be completed by applicants for UK/Irish practising certificates.**

Have you previously been granted/applied for audit registration from another Recognised Supervisory Body or Authority?\* Yes  No

\* You must tick 'Yes' if you (or any firm in which you were a partner/director) has made any form of application, including any application which was rejected or withdrawn, or which is still awaiting consideration.

If YES, please state  
Name(s) of the Recognised Supervisory Body or Authority

Date of application \_\_\_\_\_ Was the application successful? Yes  No

If NO, please state the reasons on a separate sheet and attach it to this form.

Have you (or your firm or any of its partners/directors/responsible individuals) ever been subject to any regulatory action in respect of audit, investment business and/or insolvency by a regulatory body? \*\* Yes  No

\*\* You must tick 'Yes' if you (or your firm or any of its partners/directors/responsible individuals) have any pending regulatory matter(s) under investigation by a regulatory body.

If YES, please provide details on a separate sheet and attach it to this form.

Are you aware of any other regulatory matter(s) which may impact on your application? Yes  No

If YES, please provide details on a separate sheet and attach it to this form.

## JOB CATEGORY

Which ONE of the categories listed below, supported by the competences achieved and verified on your PCTR, best describes your work?

General practising services

or specialising in  Auditing  Insolvency  Information technology  Management consultancy  Taxation

Other (please specify)

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## CONDITIONS FOR THE ISSUE OF A PRACTISING CERTIFICATE

In signing this section of the form I confirm that:

**A Fit and proper person**

none of the matters or events referred to in the Chartered Certified Accountants' Global Practising Regulation 2003 (GPR) 8 applies to me or to any matters referred to in the corresponding Annex(es);

**B Professional indemnity insurance** (not applicable to an employee applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

I have professional indemnity insurance as required by GPR 9 and, following my current policy's expiry, will renew it on terms complying with GPR 9. Details of the name of the insurer and the policy number are provided in the appropriate part of the form;

**C Maintenance of competence**

I will comply with the continuing professional development obligations of GPR 10;

**D Continuity of practice** (not applicable to an employee applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

I have made arrangements complying with GPR 11 for the continuity of my practice in the event of my death or incapacity. Details of the continuity arrangements are provided in the appropriate part of the form;

**E Notification**

I agree to comply with GPR 12 and to notify in writing to ACCA all matters specified in that regulation and will provide such notification at least 28 days in advance of the relevant event. I undertake to notify ACCA immediately in the event of any information previously supplied to it in support of my application ceasing to be true, accurate or complete, or in the event of any change in circumstances, or any event which may call into doubt the validity of my application, or the continuation of any certificate granted;

**F Conduct of public practice**

I will comply with GPR 13, ACCA's Code of Ethics and Conduct and all technical standards/guidelines applicable to my work;

**G Monitoring, quality assurance and compliance**

I confirm that I am aware of the requirement of GPR 14 and will supply all such information as is necessary to enable ACCA to complete its monitoring and quality assurance programme efficiently;

**H Disclosure of information and register of auditors**

I will comply with GPR 15 and will supply to ACCA all necessary information to enable it to comply with its obligations with respect to any legal or regulatory requirement that may exist in the country where my certificate is/certificates are valid;

(Where reference is made to the GPRs, members applying for certificates valid in the UK, Jersey, Guernsey, Isle of Man, Ireland, Cyprus and Zimbabwe should note that they must also comply with the relevant Annex(es) to the GPRs.)

Signature

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## PROFESSIONAL INDEMNITY INSURANCE

**Professional indemnity insurance** (not applicable to an **employee** applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

I detail below the name of my insurer and policy number/I enclose a quotation document as evidence that I have applied for a policy and undertake to provide details of my policy number to ACCA once it has been confirmed.\*

If you practise in more than one firm, please provide additional professional indemnity insurance details on a separate sheet.

Insurance company \_\_\_\_\_

Policy number \_\_\_\_\_

\* Delete as applicable

### OR

I am applying for a practising certificate valid in a non-designated territory and I do not hold professional indemnity insurance. I indicate below my reasons for not being able to comply. (Please continue on a separate sheet if necessary. You may be asked to provide a fuller explanation and evidence to substantiate your statement.)

Not available in the country/countries in which I wish to practise.

Cost of obtaining insurance is prohibitive.

Not required by recognised national body or regulatory authority (please specify) \_\_\_\_\_

Other (please specify) \_\_\_\_\_

## CONTINUITY OF PRACTICE

**Continuity of practice** (not applicable to an **employee** applying to hold a UK/Irish practising certificate and audit qualification in order to become an individual responsible for audits within a firm)

I have made arrangements for the continuity of my practice in the event of my death or incapacity

in the partnership agreement or memorandum and articles of association of my firm

### OR

with the following practising accountants or firms of practising accountants\*\*

Name of firm \_\_\_\_\_ Professional body \_\_\_\_\_

Address \_\_\_\_\_

Town \_\_\_\_\_ County \_\_\_\_\_

Country \_\_\_\_\_ Postcode \_\_\_\_\_

### OR

I am applying for a practising certificate valid in a non-designated territory and I wish to apply for a waiver of the continuity of practice requirement. I hold a licence to practise issued by (insert name of recognised national body or regulatory authority) \_\_\_\_\_ and confirm that this body/authority does not require me to make arrangements for the continuity of my practice. (You may be requested to provide evidence in support of your waiver application.)

If you practise in more than one firm or country, your continuity arrangements must make provision for this. Please provide additional continuity of practice details on a separate sheet.

\*\* A practising certificate and audit qualification applicant must make arrangements with a registered auditor or firm of registered auditors.

## AREAS OF JURISDICTION AND TYPE OF CERTIFICATE

I wish to apply for a practising certificate for (tick as appropriate)

- UK\*       Ireland\*       Channel Islands       Isle of Man       Cyprus       Zimbabwe  
 Other(s) (please specify)

\* In ticking this box, an applicant for a practising certificate and audit qualification will be registered by ACCA as qualified to act as an auditor under the Companies Act 2006 and/or the Companies Act 1990 (Irish Republic). Holding a practising certificate and audit qualification will not, of itself, permit audit appointments to be held or obtained. If you wish to hold or seek appointments reserved to registered auditors, your firm must hold or apply for a separate firm's auditing certificate from ACCA or from another Recognised Supervisory Body. If you wish to apply for an ACCA firm's auditing certificate please complete the 'Additional Authorisations' section on page 13.

I wish to apply for

- a full-time certificate  
 a spare-time certificate, with anticipated fee income in excess of £5,000 per calendar year  
 a spare-time certificate, with anticipated fee income not in excess of £5,000 per calendar year and I wish to apply for a practising certificate, taking advantage of the dispensation available to those with fee incomes of £5,000 or less per calendar year. I anticipate that my fee income will not exceed £5,000 per calendar year. In the event that my fee income exceeds £5,000, I undertake to inform ACCA immediately. (This dispensation is not available to an applicant for a practising certificate and audit qualification.)

Signature

I wish to apply for

- a practising certificate and audit qualification to practise in UK, Ireland, Channel Islands or Isle of Man – **see below**  
 a practising certificate and audit qualification to practise in Cyprus or Zimbabwe – **go to page 8**  
 a practising certificate – **go to page 9**

## ELIGIBILITY FOR A PRACTISING CERTIFICATE AND AUDIT QUALIFICATION FOR A DESIGNATED TERRITORY

This section should be completed by an applicant seeking a practising certificate and audit qualification in respect of UK, Ireland, Channel Islands or Isle of Man. It should not be completed by an applicant seeking a certificate for other countries. An applicant in Cyprus or Zimbabwe should complete page 8.

The eligibility requirements for a practising certificate and audit qualification for UK, Ireland, Channel Islands and Isle of Man are outlined in section 2 of the *Practice Information* handbook. If you require a copy of this handbook, please contact professional standards on +44 (0)141 534 4175. This handbook can also be found on ACCA's website at [www.accaglobal.com/members/professionalstandards](http://www.accaglobal.com/members/professionalstandards)

ACCA does not have the discretion to waive or vary the eligibility requirements in individual circumstances. An application which is incomplete, or which is from an individual who does not meet the eligibility criteria, will not be accepted for processing and will be returned to the sender. If you are not eligible for a practising certificate and audit qualification you may still be eligible for a practising certificate and should refer to the relevant sections of this application form.

You should complete one only of A, B or C below by ticking the relevant box and providing such information as required. If you are unable to complete fully one of A, B or C – or if you do not understand any of the questions/terminology contained therein – you should not submit this application but should instead contact professional standards for advice on your position.

### A Relevant practising certificate previously held

- I have previously held a practising certificate and audit qualification, or an equivalent certificate previously issued by ACCA, and apply to resume holding a certificate. I understand that my eligibility to resume holding a certificate will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate I previously held.

Year last held?  
\_\_\_\_\_

**B Practising certificate application made in connection with an application for direct membership of ACCA**

I hold, or am eligible to hold, a practising certificate and audit qualification issued by the Institute of Chartered Accountants in England & Wales/in Ireland/of Scotland and enclose documentary evidence of this with this application form and now apply to hold an ACCA practising certificate and audit qualification.

**C Training wholly obtained within an ACCA approved employer – practising certificate development (audit)**

I have completed 36 months of training in an ACCA approved employer – practising certificate development (audit), at least 24 months of which were obtained after admission to membership.

My Practising Certificate Training Record was submitted/has now been submitted\* with my application to sit the Audit Orientation Course and Test.

I completed/will complete\* the Audit Orientation Course and Test in \_\_\_\_\_ (month) \_\_\_\_\_ (year)

\* delete as appropriate

**SOLE PRACTITIONERS**

**If you are already in practice with authorisation from another Recognised Supervisory Body, or anticipating purchasing a practice with audit clients, please provide:**

Number of audit clients\* \_\_\_\_\_ (enter 'nil' if applicable)

Number of public interest audit clients\*\* \_\_\_\_\_ (enter 'nil' if applicable)

\* If you already have audit clients you must also complete and enclose with your application an Audit Client Information form for the UK and/or Ireland and an Audit Register Information (UK) form, if applicable. These forms can be downloaded from ACCA's website ([www.accaglobal.com/members/professionalstandards](http://www.accaglobal.com/members/professionalstandards)) or requested from professional standards (tel: +44 (0)141 534 4175).

\*\* Public interest audit clients include listed companies, large charities with an income of £10 million or more per annum and large pension schemes with over 10,000 members.

**EMPLOYEES**

I am an employee of the firm (and I am not a principal or partner of any other firm). I do not hold professional indemnity insurance in my own right. I undertake not to engage in public practice in my own name without obtaining the written permission of ACCA and lodging with ACCA details of professional indemnity insurance and continuity of practice arrangements.

Signature \_\_\_\_\_

**Please now go to page 13.**

This section should be completed by an applicant seeking a practising certificate and audit qualification in respect of Cyprus or Zimbabwe. It should not be used by an applicant seeking a certificate for other countries.

The eligibility requirements for a practising certificate and audit qualification are outlined in section 2 of the *Practice Information* handbook. If you require a copy of this handbook please contact professional standards on +44 (0)141 534 4175. This handbook can also be found on ACCA's website at [www.accaglobal.com/members/professionalstandards](http://www.accaglobal.com/members/professionalstandards)

ACCA does not have the discretion to waive or vary the above requirements in individual circumstances. An application which is incomplete, or which is from an individual who does not meet the eligibility criteria, will not be accepted for processing and will be returned to the sender. If you are not eligible for a practising certificate and audit qualification you may still be eligible for a practising certificate and should refer to the relevant sections of this application form.

You should complete one only of A, B or C below by ticking the relevant box and providing such other information as required. If you are unable to complete fully one of A, B or C – or if you do not understand any of the questions/terminology contained therein – you should not submit this application but should instead contact Professional Standards for advice on your position.

**A Relevant practising certificate previously held**

I have previously held a practising certificate and audit qualification, or equivalent certificate previously issued by ACCA, and apply to resume holding a certificate. I understand that my eligibility to resume holding a certificate will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate I previously held.

Year last held? \_\_\_\_\_

**B Practising certificate application made in connection with an application for direct membership of ACCA**

I hold, or am eligible to hold, the equivalent of an ACCA practising certificate and audit qualification issued by the body through which I originally qualified. I enclose a copy of the certificate and now apply to hold an ACCA practising certificate and audit qualification. I understand that my eligibility to hold a practising certificate and audit qualification will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate issued by the body through which I originally qualified.

**C Experience detailed in training records**

1 Cyprus

I have detailed the required experience in my Practising Certificate Training Record and enclose this record with this application form. The details I have provided cover the whole of the required 36 months' experience/cover only 24 months' post-admission to membership experience, with details of the remaining 12 months' experience having already been submitted with my application for membership.\*

2 Zimbabwe

I have detailed the required experience in my Student Training Record/Trainee Development Matrix and enclose this record with this application form/have already submitted this record with my application for membership.\*

The details I have provided cover

the whole of the required 36 months' experience for a university graduate or 60 months' experience for a non-university graduate<sup>†</sup>;

or

part of the required 36 months' experience for a university graduate or 60 months' experience for a non-university graduate, totalling

(enter number of months) \_\_\_\_\_.

The remainder of the required experience was submitted with my application for membership.\*

<sup>†</sup> I am/am not a university graduate.\*

\* Delete the statements which do not apply.

**Please now go to page 13**

## ELIGIBILITY FOR A PRACTISING CERTIFICATE

This section should be completed by an applicant seeking a practising certificate.

The eligibility requirements for a practising certificate are outlined in section 1 of the *Practice Information* handbook. If you require a copy of this handbook please contact professional standards on +44 (0)141 534 4175. This handbook can also be found on ACCA's website at [www.accaglobal.com/members/professionalstandards](http://www.accaglobal.com/members/professionalstandards)

You should complete one only of A, B, C, D, E or F below by ticking the relevant box and providing such information as required. If you are unable to complete fully one of A, B, C, D, E or F – or if you do not understand any of the questions/terminology contained therein – you should **not** submit this form but should instead contact professional standards for advice on your position. An application which is incomplete, or which is from an individual who does not meet the above-mentioned criteria, will not be accepted for processing and will be returned to the sender.

### A Relevant practising certificate previously held

I have previously held a practising certificate or an equivalent certificate previously issued by ACCA and apply to resume holding a certificate. I understand that my eligibility to resume holding a certificate will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate I previously held.

Year last held?  
\_\_\_\_\_

### B Local licence to practice held – an applicant in a non-designated territory only

I currently hold a practising certificate from a recognised national body or regulatory authority in the country, or countries, in which I practise. I wish to apply for an ACCA practising certificate valid in the same country for which I hold this practising certificate. I enclose a copy of the practising certificate issued by the recognised national body or regulatory authority in support of my application.

### C Practising certificate application made in connection with an application for direct membership of ACCA

I hold, or am eligible to hold, the equivalent of an ACCA practising certificate issued by the body through which I originally qualified. I enclose a copy of the certificate and now apply to hold an ACCA practising certificate. I understand that my eligibility to hold a practising certificate will be subject to verification by ACCA, particularly with regard to the equivalence of the certificate issued by the body through which I originally qualified.

### D Training wholly obtained within an ACCA approved employer – practising certificate development

I have completed 36 months of training in an ACCA approved employer – practising certificate development, at least 24 months of which were obtained after admission to membership. I enclose my Practising Certificate Training Record/My Practising Certificate Training Record has previously been submitted.\*

### E Training obtained outside of an ACCA approved employer – practising certificate development

I have completed 36 months of training (24 months of which have been after admission to membership) equivalent to that which would have been obtained in an ACCA approved employer – practising certificate development but the firm or organisation in which the training was obtained was not registered with ACCA for all or part of the 36 months. I enclose my Practising Certificate Training Record/My Practising Certificate Training Record has previously been submitted.\* I request ACCA to consider backdating the approved employer status for the firm(s) or organisation(s) in which I obtained my training.

### F Applicants admitted to membership prior to 1 January 2005 who have trained other than in public practice or in a specialist area within public practice

I became a member of ACCA prior to 1 January 2005 and my training has not been obtained in an ACCA approved employer – practising certificate development. I have obtained 60 months of accountancy experience in a role, or roles, which has, or have, equipped me for self-employment, providing public practice services directly to the public, 24 months of which were obtained after admission to membership. I have completed the required Summary of Employment and Experience Record on pages 10–12 of this application form.

\* Delete as applicable.

Please now go to page 10, if applicable, and page 13

## SUMMARY OF EMPLOYMENT, EXPERIENCE RECORD AND AREA OF SPECIALISM

This section may be completed by an applicant seeking a practising certificate who was admitted to membership prior to 1 January 2005 and who has trained other than in public practice or a specialist area of public practice. If completed, it will act as a substitute for a Practising Certificate Training Record (PCTR). However, your practising certificate may not be globally portable. If you require a globally portable practising certificate you must meet ACCA's practical training requirements and complete a PCTR rather than this section.

### SUMMARY OF EMPLOYMENT

An applicant for a practising certificate who has trained other than in public practice (or in a specialist area within public practice) must have obtained at least 60 months' accountancy experience, 24 months of which must have been obtained after admission to membership.

Please outline below your complete employment history since admission to membership, commencing with your current or most recent employer. (Please use additional sheets if necessary.)

#### 1 Name and address of employer

Nature of employer's business

Job title Dates (from) (to)

Areas of responsibility

#### 2 Name and address of employer

Nature of employer's business

Job title Dates (from) (to)

Areas of responsibility

#### 3 Name and address of employer

Nature of employer's business

Job title Dates (from) (to)

Areas of responsibility

#### 4 Name and address of employer

Nature of employer's business

Job title Dates (from) (to)

Areas of responsibility

#### 5 Name and address of employer

Nature of employer's business

Job title Dates (from) (to)

Areas of responsibility

Please continue on a separate sheet if necessary





## ADDITIONAL AUTHORISATIONS

Forms to apply for insolvency licences, firm's auditing certificates and/or firm's investment business certificates (Ireland) are available via ACCA's website at [www.accaglobal.com/members/professionalstandards](http://www.accaglobal.com/members/professionalstandards) or by ticking the relevant box(es) below.

I would like to receive the appropriate form to apply for

- an insolvency licence under the Insolvency Act 1986 (Great Britain) and Insolvency (Northern Ireland) Order 1989.
- an auditing certificate, in order to hold audit appointments in the firm's name under the Companies Act 2006.\*
- an auditing certificate, in order to hold audit appointments in the firm's name under the Companies Act 1990 (Irish Republic).\*
- an investment business certificate for my firm under the Irish Investment Intermediaries Act 1995.

\* A sole practitioner applying for a practising certificate and audit qualification, not trading through a limited company, who ticks this box will automatically receive an auditing certificate without completion of any additional forms.

### Investment business – exempt regulated activities registration (applicants in the UK only)

Firms in the UK are able to carry on a limited range of regulated activities, known as exempt regulated activities, if they are registered through ACCA to carry out such activities and meet the eligibility criteria as specified in ACCA's Designated Professional Body Regulations 2001.

Do you wish your firm to undertake exempt regulated activities through ACCA?

Yes  No

If yes, please complete Application for Exempt Regulated Activities Registration (UK) form which can be found on ACCA's website at [www.accaglobal.com/members/professionalstandards](http://www.accaglobal.com/members/professionalstandards) or requested from professional standards, tel: +44 (0)141 534 4175.

If no, please indicate (by ticking the relevant box) whether your firm

- is applying for/has obtained investment business authorisation from FSA
- is applying for/has obtained exempt regulated activities registration through another DPB. Please specify \_\_\_\_\_
- does not intend to undertake exempt regulated activities.

If you practise in more than one firm, please provide the above information in respect of each firm on a separate sheet.

### Consumer credit

Firms in the UK are automatically eligible to be covered by ACCA's Group Licence under the Consumer Credit Act 1974 if they are registered by ACCA to carry on audit work or if they meet the control requirements to use the description 'Chartered Certified Accountants'.

## ACCA RULEBOOK 2009

You will automatically receive your copy of the *ACCA Rulebook 2009* in CD-ROM format.

If you would prefer to receive a printed book, please tick here

If you already have a copy of the *ACCA Rulebook 2009*, please tick here

(If you tick this box you will not receive an additional copy)

## CONFIRMATION

If you have been subject to matters within the terms of bye-law 8 and ACCA's professional conduct department is aware of this, you may sign and submit this form. If you are concerned that you may be subject to matters under bye-law 8 of which the professional conduct department is not already aware, please notify ACCA in writing to [professionalconduct@accaglobal.com](mailto:professionalconduct@accaglobal.com) or 29 Lincoln's Inn Fields, London WC2A 3EE. Following this notification you may sign and submit this form.

I confirm that the information in this application form is true, accurate and complete to the best of my knowledge and belief. I understand that a false declaration on this form may lead to disciplinary action being taken against me and/or may invalidate any decision related to this application. I confirm that I have read, and undertake to comply with, the conditions for the issue of a practising certificate. I further confirm that I have not been subject to any criminal, disciplinary, regulatory or any other matters within the terms of bye-law 8 (liability to disciplinary action) that may call into doubt the validity of my application, which I have not already brought to the attention of ACCA's professional conduct department. I am aware of, and will abide by, my continuing obligation to draw any such matters to ACCA's attention.

Signature

Date

**Please return this form, with the appropriate fee, to:  
Professional Standards, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.**

## 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 body or pursuant to some other disciplinary process;
  - vi** he or it has been disciplined by another professional body or pursuant to some other disciplinary process;
  - vii** he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation; or
  - viii** he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (and the fact that he or it did not have sufficient funds to discharge the debt shall not be a reasonable excuse for this purpose) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder.
- b** Each of the paragraphs in bye-law 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of bye-law 8(a), misconduct includes (but is not confined to) any act or 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 Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.

e The following shall be conclusive proof of misconduct:

- i the fact that a member, relevant firm or registered student has pleaded guilty to, or been found guilty of, any offence discreditable to him or, as the case may be, it, or derogatory to the Association or the accountancy profession, before a court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction in any other country where such court's judgments are in the opinion of Council (or relevant committee of Council) relevant;
- ii the fact that a member, relevant firm or registered student has been found to have acted fraudulently or dishonestly in any civil proceedings before any court of competent jurisdiction in the United Kingdom or before a court of competent jurisdiction in any other country where such court's judgments are enforceable in the United Kingdom.

## FIRM'S BUSINESS AND TECHNICAL SPECIALISMS

You may use this form to indicate or update the specialism(s) which are applicable to your firm(s). This information will then be shown against your firm's entry on the online directory of business advisors (only applicable to firms in the UK or Ireland). Please photocopy as required.

Firm's name \_\_\_\_\_

Firm's reference number (if known/applicable):

### Firm's business specialisms

- Arts and cultures industries
- Advertising
- Agriculture and forestry
- Architects
- Catering (pubs, restaurants, food and drink)
- Charities
- Clubs and associations
- Construction industry
- Dentists
- Doctors
- Distribution and transport
- Education
- Engineering
- Entertainment
- Estate agents
- Financial services
- Friendly societies
- Housing
- IT/software
- Manufacturing
- Motor retailers
- Printing and publishing
- Public sector
- Retail
- Service industries
- Solicitors
- Sub-contractors
- Telecommunications
- Tourism and travel agents
- Vets

### Firm's technical specialisms

- Arbitration
- Business start-up and company formation
- Benchmarking
- Business process improvements
- Business plans
- Corporate finance
- Corporate recovery
- Cost systems and control
- Company secretarial service
- Debt counselling
- Data processing services
- Divorce/matrimonial
- Establishing a business overseas
- Export finance planning and tax
- Environmental auditing
- Estate planning and executorship
- Expert witness
- Feasibility studies
- Grants and finance (EU, government)
- Internal audit and systems security
- Information technology
- Limited company accounts
- Management advice to business
- Management accounting consultancy
- Management consultancy
- Partnership/sole trader accounts
- Share valuations
- Tax (CGT, corporate, IHT, personal and VAT)
- Tax and NI investigations
- Treasury
- Trusteeship/trust administration

## INCORPORATION NOTIFICATION

Please use this form to provide the ownership and control details of an incorporated firm (limited company or limited liability partnership) if not already provided to ACCA. Where used below the term 'partner' refers to a member of a limited liability partnership.

### REGISTRATION DETAILS

Is this an incorporation of an existing firm?  Yes  No

If yes, name of existing firm \_\_\_\_\_

Does this firm require to be registered/continue to be registered as an ACCA approved employer – practising certificate development?  Yes  No

### Contact director/partner

Full name \_\_\_\_\_ ACCA membership no (if known/applicable)

### Firm details

Name of firm \_\_\_\_\_ Trading name (if applicable) \_\_\_\_\_

Firm's existing reference no (if known/applicable)           Companies House registration no

Country of registration \_\_\_\_\_ Date of last Annual Return to Register of Companies \_\_\_\_\_

### ADDRESS DETAILS

Principal office address \_\_\_\_\_

Town \_\_\_\_\_ County \_\_\_\_\_ Postcode \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Is this the firm's registered office?  Yes  No (If no, please indicate registered office clearly below)

### Branch office address(es) – continue on a separate sheet if necessary

A \_\_\_\_\_

Town \_\_\_\_\_ County \_\_\_\_\_ Postcode \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

B \_\_\_\_\_

Town \_\_\_\_\_ County \_\_\_\_\_ Postcode \_\_\_\_\_

Tel \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

### DIRECTORS/PARTNERS – continue on a separate sheet if necessary

#### ACCA directors/ACCA partners

Office \_\_\_\_\_ Name \_\_\_\_\_ ACCA membership no \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

#### Non-ACCA directors/non-ACCA partners

Office \_\_\_\_\_ Name \_\_\_\_\_ Professional qualification (if any) \_\_\_\_\_ Appropriate qualification for audit held

\_\_\_\_\_  Yes  No

\_\_\_\_\_  Yes  No

\_\_\_\_\_  Yes  No

**NON-DIRECTORS/NON-PARTNERS RESPONSIBLE FOR SIGNING AUDIT REPORTS**

Persons listed here must hold an appropriate audit qualification.

Office	Name	Professional qualification
_____	_____	_____
_____	_____	_____
_____	_____	_____

**SHAREHOLDER DETAILS****(Limited liability partnerships should use this section to provide the voting rights of partners)****Share capital**

Authorised share capital	shares of £	each. Shares issued
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If there is more than one class of shares, please provide on a separate sheet.

**Shareholders/partners**

Name	Director	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Address \_\_\_\_\_

Postcode	Number of shares held	Percentage of voting rights %
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Name	Director	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Address \_\_\_\_\_

Postcode	Number of shares held	Percentage of voting rights %
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Name	Director	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Address \_\_\_\_\_

Postcode	Number of shares held	Percentage of voting rights %
----------	-----------------------	-------------------------------

Continue on a separate sheet if necessary.

**ENCLOSURES****Headed notepaper**

Please enclose a sample of your (proposed) headed notepaper with this form. If the principal and branch offices use different notepaper, enclose a sample of each notepaper used by the firm.

**Additional sheets of information**

I attach \_\_\_\_\_ (enter 'no' if applicable) additional sheets of information.

**CONFIRMATION**

I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief after making all reasonable enquiries.

Contact director's/partner's signature	Date
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Please return this form to:

Professional Standards, ACCA, 2 Central Quay, 89 Hydepark Street, Glasgow G3 8BW, United Kingdom.

Tel: +44 (0)141 534 4175, fax: +44 (0)141 534 4237, e-mail: [authorisation@accaglobal.com](mailto:authorisation@accaglobal.com)