

Application for direct admission to membership

A member of CGA-Canada* who has completed the CGA-Canada Program of Professional Studies and has satisfied the CGA-Canada practical experience requirements shall be eligible for admission into membership of ACCA.

The relevant section of regulation 3 is set out below in more detail.

An individual shall be eligible for membership of ACCA if he/she:

- i is a member of CPA-Canada having completed the CGA-Canada Program of Professional Studies and has satisfied the CGA-Canada practical experience requirements; and
- ii completes the Overview of UK Tax and Law course, or equivalent. Applicants may be eligible for exemption from the Overview of UK Tax and Law course if they have passed ACCA Paper F4, *Corporate and Business Law* (England, Scotland or Global); Paper F6, *Taxation* (UK) or acceptable tax and law courses from a recognised institution in the UK. Applicants are required to return this form to the address below. Please note that applications will only be finalised once a copy of the pass certificate for the Overview of UK Tax and Law course (or other documentation confirming exemption from this course) has been submitted to ACCA; and
- iii satisfies the Admissions and Licensing Committee as to his general character and suitability and any other prescribed terms in accordance with the relevant mutual recognition agreement.

Members admitted under the terms of the Mutual Recognition Agreement (MRA) are required to maintain their originating designation, which includes payment of annual dues to both organisations. If, for any reason, a member ceases to hold his or her originating designation, the member concerned shall automatically cease to be eligible for membership in the other body under the MRA.

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* A full list of all CGA-Canada associations eligible for direct admission to membership of ACCA are listed below:

The Certified General Accountants Association of Alberta
 The Certified General Accountants Association of Bahamas
 The Certified General Accountants Association of Bermuda
 The Certified General Accountants Association of British Columbia
 The Certified General Accountants Association of Canada
 The Certified General Accountants Association of Caribbean
 The Certified General Accountants Association of China
 The Certified General Accountants Association of Hong Kong
 The Certified General Accountants Association of Manitoba
 The Certified General Accountants Association of New Brunswick
 The Certified General Accountants Association of Newfoundland/Labrador
 The Certified General Accountants Association of Nova Scotia
 The Certified General Accountants Association of N.W.T./Nunavut
 The Certified General Accountants Association of Ontario
 The Certified General Accountants Association of Prince Edward Island
 The Certified General Accountants Association of Saskatchewan
 The Certified General Accountants Association of Yukon

Please indicate your CGA member number here (failure to provide your member number may delay your application)

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Please return your completed form to:

Customer Services ACCA 110 Queen Street Glasgow G1 3BX United Kingdom
fax: +44 (0)141 582 2222 www.accaglobal.com

PERSONAL DETAILS

Surname

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

Forenames

Honours/university degrees

Date of birth

Your full name (forenames followed by surname) will be printed on your membership certificate. If you wish to have the certificate printed showing your name in a different order, please detail here your name as you would like it printed.

Residential address

Post town/city

County/state

Country

Postcode

Tel Area/STD code

Number

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

Mobile Area/STD code

Number

Business address

Job title

Company name

Company address

Post town/city

County/state

Country

Postcode

Tel Area/STD code

Number

Mailing details

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

Residential Business

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

Yes No

Receiving communications from ACCA

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

Communication methods

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

Please choose one of the following options:

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

ACCA employers

ACCA often communicates with employers to discuss improvements and ways in which ACCA can provide enhanced support for members and students. When communicating with employers it is often helpful to provide a list of ACCA members and trainees who are working at that company. Do you agree to your details being passed to employers as described above?

- Yes
- No

Third party promotional material

ACCA would like to keep you informed of products and services from third party organisations that may be of interest, relevance or benefit to you in your studies and career development. All third party organisations are strictly vetted and the mailing/email list is never supplied directly to them. All campaigns are carried out by ACCA or an ACCA approved agency. Do you agree to your details being passed to third party organisations as described above?

- Yes
- No

Data protection

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 may share details 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, or applying for a joint scheme, ACCA may share details with your other professional associations(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.

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

Upon admission to membership you will automatically receive a copy of the ACCA *Rulebook* in CD-ROM format. The ACCA Rulebook is available online at www.accaglobal.com/rulebook

EMPLOYMENT CATEGORY

Which best describes your organisation?

- National organisation Presence in 2 – 10 countries Multinational organisation
-

PUBLIC PRACTICE

- If you work in **Public practice** insert a tick in this box (✓).

Please also complete the **Job category** and **Number of partners/directors** by inserting a tick in the relevant boxes.

Nature of firm?

If all of the partners/directors are members of the Association of Chartered Certified Accountants, the firm is Chartered Certified. If all of the partners/directors are members of one, or more, of the Institutes of Chartered Accountants in England and Wales, Ireland or Scotland, the firm is Chartered. If all of the partners/directors are members of ACCA and one, or more, of the above-mentioned Institutes, the firm is Mixed Chartered Certified/Chartered. If all of the partners/directors are members of the Association of Authorised Public Accountants, the firm is Authorised. Any other combination of partners/directors, including firms with unqualified partners, is Other.

- Chartered Certified Mixed Chartered Certified/Chartered Chartered
 Authorised Other (specify) _____
-

Job category

Which one of the categories below best describes your work?

- General practising services

OR specialising in:

- Audits Insolvency Taxation
 Management consultancy Information technology Other (specify) _____
-

Number of partners/directors?

- Sole practitioner 2–3 4–6 7–9 10–99 100+
-

INDUSTRY, COMMERCE OR PUBLIC SECTOR

- If you work in **Industry, Commerce or Public sector** insert a tick in this box (✓).

Please also complete the **Job category** and **Size of organisation** by inserting a tick in the relevant boxes.

Business category

Which one of the categories below best describes your employment?

- Retail/consumer Energy and utilities Manufacturing/industry/engineering
 Transport/distribution Professional services IT/communications
 Pharmaceuticals/healthcare Leisure/tourism/travel Other (specify) _____
 Banking Insurance/investment Education
 Local government National government Not for profit
 Health
-

Job category

Which one of the categories below best describes your work?

- Internal auditing Data processing/management services Financial accounting
 General management Financial management/treasurership Management accounting
 Company secretarial Taxation Other (specify) _____
-

Size of organisation?

- 1–10 11–50 51–250 251–2000 2001+

PROFESSIONAL QUALIFICATIONS

Please indicate the professional body, or bodies, of which you are a member.

_____ Date of admission _____
Year of registration _____

If you have ever been a registered student of ACCA please give details below.

ACCA registration number Year of registration _____

If you are an active ACCA student you will be removed from the register on admission to membership.

EMPLOYMENT HISTORY

Please list below your employment history for the past five years (**commencing with your current post**).
You are welcome to supply a curriculum vitae instead of completing this section if you prefer.

1 Name and address of employer _____

Nature of employer's business _____

Job title _____ Start date _____ Finish date _____

2 Name and address of employer _____

Nature of employer's business _____

Job title _____ Start date _____ Finish date _____

DECLARATION

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 the accountancy profession and that I am required to disclose any convictions and/or cautions, that 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?*

<http://www.accaglobal.com/content/dam/acca/global/PDF-members/practisinginfo/Factsheet%20-%20Am%20I%20in%20Public%20Practice%201012017.pdf>

I acknowledge my duty to the public to ensure that the quality of my knowledge and service is maintained after qualification. I therefore accept my responsibility to undertake adequate continuing professional development as directed by Council and specified in the Chartered Certified Accountants' Membership Regulations.

I agree to pay the membership admission fee (236GBP in 2018) and understand that I will be invoiced for this amount on successful conversion to ACCA membership. I am aware that a failure to pay sums due to ACCA may lead to removal from the register of members.

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

Signature

Date

I enclose the following with my application (X):

- a letter from my provincial association, CGA HK or CGA Canada International as appropriate, confirming that I am a member of good standing and have completed the Program of Professional Studies and satisfied the CGA-Canada practical experience requirements
- Certificate of Completion for the Overview of UK Tax and Law course
- cheque for 236GBP (admission fee) or
cheque for 706GBP (practising certificate fee of 470GBP* plus 236GBP admission fee) or
cheque for 331GBP (spare-time practising certificate fee of 95GBP* plus 236GBP admission fee) or
cheque for 2,586GBP (insolvency licence fee for appointment takers of 2,350GBP plus 236GBP admission fee) or
cheque for 928GBP (insolvency licence fee for non-appointment takers of 692GBP plus 236GBP admission fee)

OR

Payment can be made via your online myACCA account when you have successfully transferred to ACCA membership. Alternatively, payment can be made by calling ACCA Connect on +44 (0)141 582 2000 following your acceptance to ACCA membership. You will receive immediate acknowledgement that your payment has been received by ACCA.

OR

- I enclose a cheque, draft or Postal Order* for _____ GBP

* Crossed GBP cheque or Sterling bank draft valid in the UK

* Crossed British Postal Order

All cheques, drafts or Postal Orders should be made payable to 'ACCA'. Please ensure that you write your ID number on the front of cheques/drafts and Postal Orders.

(*Applicable only to UK/Irish/Channel Islands/Isle of Man practising certificate applicants. Certificates for other countries are, currently, issued free of charge. The 95GBP rate applies only where fee income will be under 5,000GBP per calendar year and is not available to an applicant for a practising certificate and audit qualification).

- practising certificate application form, if applicable
- copy of a practising certificate/confirmation of eligibility for a practising certificate.

Students wishing to claim exemption from the Overview of UK Tax and Law course:

- provide your seven-digit ACCA account number

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OR

- copy of transcript showing a pass in acceptable tax and law courses from a recognised institution in the UK

BYELAW 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;
 - vi** he or it has been disciplined by another professional 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.