

Application for direct admission to membership

A member of CPA Bulgaria (also known as Institut Na Diplomirane Ekspert-Schetovoditeli V Bulgaria (IDES)) who has completed the examination and practical experience requirements for membership of CPA Bulgaria, may be eligible for admission into ACCA membership.

Under the terms of the recognition agreement 'Memorandum of Cooperation', dated 7 May 2021, an individual shall be eligible for membership of ACCA if they have:

- Full membership of IDES, having completed all exams and practical experience requirements.
- Registered auditor status in Bulgaria.
- Completed the UK variants of Corporate and Business Law (LW) and Taxation (TX).
- Satisfied the ACCA Admissions and Licensing Committee as to their general character and suitability.

Admission as a member under this arrangement does not provide an applicant with the right to engage in public practice. Applicants who are engaged in public practice as a principal of a firm which undertakes public practice are required to either hold an ACCA practising certificate or apply to be placed on ACCA's register of practitioners (if there is no local regulatory requirement to hold an ACCA practising certificate). The practising certificate application form and registration form for the register of practitioners are available on ACCA's website at www.accaglobal.com/practising. Further information about practising certificates and the register of practitioners is available on our website at <https://www.accaglobal.com/gb/en/member/practising-certificates-and-licences/do-i-need-a-practising-certificate-.html>

The practising certificate application form or registration form for the register of practitioners will need to be submitted following successful completion of the Corporate and Business Law (LW) and Taxation (TX) examinations.

Please indicate your CPA Bulgaria membership number here
(failure to provide your member number may delay your application)

ACCA EXAMINATIONS

Applicants must complete the UK variants of the Corporate and Business Law (LW) and the Taxation (TX) examinations. Exams are conducted in English. Applicants may be eligible for exemption from the Corporate and Business Law (LW) and the Taxation (TX) examinations if they have passed acceptable tax and law courses from a recognised institution in the UK.

Corporate and Business Law (LW-ENG (English variant)) is an on-demand computer-based examination and can be entered for at any time and arranged for a suitable date. Taxation (TX-UK (UK variant)) is a session computer-based examination and can be sat during the examination sessions in March, June, September and December. Please contact info@accaglobal.com for guidance on entering examinations.

For more information, please see our global website:

www.accaglobal.com/gb/en/student/exam-entry-and-administration.html

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

Corporate and Business Law (LW-ENG):

www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4.html

Taxation (TX-UK):

www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f6.html

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

Tel 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

Email address

Your email address will be used for outbound emails. It must be unique to you and not shared. It is your responsibility to ensure that your email address is correct. ACCA will not accept responsibility for emails being sent to email addresses which are no longer used, which are incorrectly formatted, or which are publicly available.

Email

The ACCA Rulebook is available to view online at www.accaglobal.com/rulebook

Data protection

We may use your personal data for the purposes of:

- membership administration and training requirements;
- sending you publications and other communications;
- responding to enquiries and investigating complaints; and
- complying with our regulatory obligations.

You can update your information through your *myACCA* account at any time. We may share information with our suppliers and our auditors. We may also share information with other IFAC member bodies and employers.

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 UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please access our [privacy notice](http://accaglobal.com/privacy) (accaglobal.com/privacy), or contact privacy@accaglobal.com

For residents of China

By filling in this form and ticking the box, I give my consent that ACCA can collect, use, transfer and share the personal information I have entered according to ACCA's privacy notice, to process and contact me about industry news, events, career tips and other information relevant to their qualification or to me via the official email address, our monthly e-magazine, potential and relevant events/activities information.

You can update your information or opt-out from communication at any point by contacting us. ACCA may share information with suppliers and auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and maybe accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside the UK and EU as part of its operations and service delivery.

For more information on how your information and rights are respected, please see our [privacy notice](http://accaglobal.com/privacy), or contact privacy@accaglobal.com

EMPLOYMENT CATEGORY

PUBLIC PRACTICE

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

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

Nature of firm?

If all of the principals are members of the Association of Chartered Certified Accountants, the firm is Chartered Certified. If all of the principals 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 principals are members of ACCA and one, or more, of the above-mentioned Institutes, the firm is Mixed Chartered Certified/Chartered. Any other combination of principals, including firms with unqualified principals, is Other.

Chartered Certified	Mixed Chartered Certified/Chartered
Chartered	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 principals?

Sole practitioner	2–3	4–6	7–9	10–99	100+
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Which best describes your organisation?

National organisation	Presence in 2–10 countries	Multinational organisation
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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+
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PROFESSIONAL QUALIFICATIONS

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

Date of admission

Year of registration

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 understand that when transferring to membership, I could become liable to disciplinary action for events which engage ACCA Byelaw 8, liability to disciplinary action, which occurred before or after I transfer (read **Notes** section below now).

I confirm I have now read the **Notes** section below and:

- I understand that as a member of ACCA I must adhere and keep updated with the ACCA rulebook at all times. This is available online at www.accaglobal.com/rulebook
- I understand that if I fail to declare an event which may engage Byelaw 8, or if I provide any false or misleading statement in this form, I may face disciplinary action which may involve an allegation of dishonest conduct, and may also invalidate any decision reached in this application;
- I understand while I am a member of ACCA I will promptly notify ACCA in writing about any event which may engage Byelaw 8;
- I agree to comply with ACCA's Charter, Byelaws, 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 Byelaw 8 that have not already been brought to the attention of ACCA's Assessment or Investigations department in writing;
- I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to me (as it does not apply to the professions of chartered accountant, certified accountant) and that I am required to disclose all convictions and/or cautions, including those that are spent, provided that they are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013). 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 Byelaw 8 will be taken into account when dealing with my application, but that the matters may not automatically stop me transferring to membership;
- I confirm and declare I have included everything ACCA needs to know, and there is nothing else I should bring to ACCA's attention at the present time.

I further undertake that I will only use the designation 'Chartered

Certified Accountant' and the designatory letters 'ACCA' (or 'FCCA' when I become a fellow) only while I remain a member of ACCA. I understand that if I engage in any public practice activities or hold myself out to do so (as defined by The Chartered Certified Accountants Global Practising Regulations 3 and 4) as a principal, LLP member or principal in an accountancy practice, I will need to hold an ACCA practising certificate or arrange to be placed on ACCA's register of practitioners.

I understand that ACCA's definition of public practice extends beyond audit to incorporate all types of work generally associated with an accountancy practice, such as producing accounts, tax returns, but excluding book keeping services, and requires me to either hold an ACCA practicing certificate or apply to be placed on ACCA's register of practitioners (if there is no local regulatory requirement to hold an ACCA practising certificate).

I understand that if I provide external accountancy services as defined by CCAB guidance (which includes book keeping/ payroll services or any service which involves the recording, review, analysis, calculation or reporting of financial information, and which is provided under arrangements other than a contract of employment), I must be registered for anti-money laundering supervision with HM Revenue and Customs or another Professional Body Supervisor recognised for such purposes prior to provision of such services. NB: Members outside the UK should check what local obligations they may have regarding anti-money laundering supervision.

I have read, understood and checked my position against the factsheet: *Am I in public practice?*

www.accaglobal.com/content/dam/ACCA_Global/Members/Doc/Am_I_in_Public_Practice.pdf

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

I consent to ACCA processing my personal data as described under the Communications, Marketing and Data Protection section.

I agree to pay the membership admission fee (326GBP in 2026) and understand that I will be invoiced for this amount on successful conversion to ACCA membership. I am aware that non-payment of sums due to ACCA may lead to removal from the register of ACCA members. Payment can be made via your online myACCA account when you have successfully transferred to ACCA membership.

Notes: ACCA Byelaw 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Byelaws or Regulations; disciplinary action against you by another professional body or regulatory body; entering a voluntary arrangement, administration or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings; misconduct – this includes (but is not limited to) any act or omission which brings, or is likely to bring, discredit to you, a relevant firm, ACCA or the accountancy profession. Please note that hearings of ACCA's Disciplinary Committee shall be open to the public and all orders and findings shall be publicised unless the Committee determines otherwise.

Name

Signature

Date

ENCLOSURES/CHECKLIST

Please ensure that you enclose:

- A letter of good standing from IDES that confirms the following:
 - You are a full CPA Bulgaria member in good standing
 - You have no disciplinary or regulatory actions pending or on file
 - Your date of admission to CPA Bulgaria membership
 - You have completed the CPA Bulgaria Program of Professional Studies and Examinations and satisfied the CPA Bulgaria practical experience requirements
 - You are entered into the Commission for Public Oversight of Statutory Auditors (CPOSA) register of Registered Auditors
- Two identical passport-sized photographs – maximum size: 60mm x 50mm, both of which must have their full name and signature on the reverse.

All documentary requirements must be accompanied by a translation to the English language made by a certified translator.

Applicants wishing to claim exemption from Corporate and Business Law (LW) and Taxation (TX) must provide a copy of a transcript showing a pass in acceptable tax and law courses from a recognised institution in the UK.

practising certificate application form, if applicable

registration form for the register of practitioners, if applicable

Checklist

Completed pages 1 – 9 of this application form

Supplied all documents detailed in enclosures

Please note you will be invoiced for the appropriate fee once ACCA has assessed your application.

A breakdown of the fees (2026) is provided below:

- Corporate and Business Law (LW) on-demand CBE 155GBP (Centre fee payable directly to exam centre)
- Taxation (TX) exam 155GBP
- Membership admission fee 326GBP

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

BYELAW 8: LIABILITY TO DISCIPLINARY ACTION

- 8 a** A member, relevant firm or registered student shall, subject to byelaw 11, be liable to disciplinary action if:
- i he or it, whether in the course of carrying out his or its professional duties or otherwise, has been guilty of misconduct;
 - ii in connection with his or its professional duties, he or it has performed his or its work, or conducted himself or itself, or conducted his or its practice, erroneously, inadequately, inefficiently or incompetently;
 - iii he or it has committed any breach of these byelaws or of any regulations made under them in respect of which he or it is bound;
 - iv in the case of a relevant firm, any person has in the course of the business of that firm committed any breach of these byelaws or of any regulations made under them in respect of which that person is bound;
 - v he is a specified person in relation to a relevant firm against which a disciplinary order has been made and which has become effective or which has been disciplined by another professional 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 byelaw 8(a) shall be without prejudice to the generality of any of the other paragraphs therein.
- c** For the purposes of byelaw 8(a), misconduct includes (but is not confined to) any act or omission which brings, or is likely to bring, discredit to the individual or relevant firm or to the Association or to the accountancy profession.
- d** For the purposes of byelaw 8(a), in considering the conduct alleged (which may consist of one or more acts or omissions), regard may be had to the following:
- i whether an act or omission, which of itself may not amount to misconduct, has taken place on more than one occasion, such that together the acts or omissions may amount to misconduct;
 - ii whether the acts or omissions have amounted to or involved dishonesty on the part of the individual or relevant firm in question;
 - iii the nature, extent or degree of a breach of any code of practice, ethical or technical, adopted by the Council, and to any regulation affecting members, relevant firms or registered students laid down or approved by Council.
- e** For the purposes of byelaw 8(a)(ix), a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in the criminal proceedings, shall be conclusive proof of the conviction or caution, and of any facts and matters found, as the case may be.
- f** For the purposes of byelaw 8(a)(x):
- i where the person in question was a party to the proceedings, a copy of a certified judgment of the civil proceedings shall be conclusive proof of the facts and matters found;
 - ii where the person in question was a witness in the proceedings, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found.
- g** Subject to byelaw 8(f) above, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in any disciplinary proceedings.