



Application for direct admission to membership

Scheme A (Membership Regulation 3(c)) is for applicants who are members of a body and hold an appropriate qualification recognised under the UK Companies Act 2006; and; is, or intends to be a partner, director, person responsible for audit or sole principal of a firm which holds, or intends to hold an auditing certificate under The Chartered Certified Accountants' Global Practising Regulations 2003.

Scheme B (Membership Regulation 3(d)) provides entry routes for members of the following bodies who meet the the eligibility criteria for membership of the Association set out within the terms of the recognition agreement between the Association and the relevant organisation under (i) to (viii) below, as the case may be, and is:

- (i) a member of the Hong Kong Institute of Certified Public Accountants; or
- (ii) a member of the Institute of Singapore Chartered Accountants; or
- (iii) a member of Chartered Professional Accountants of Canada; or
- (iv) a Certified Public Accountant member of the Malaysian Institute of Certified Public Accountants; or
- (v) a Chartered Accountant member of Chartered Accountants Australia and New Zealand; or
- (vi) a member of the Union of Chambers of Certified Public Accountants of Turkey; or
- (vii) a graduate of the Leading Accounting Talent Programme provided by the Shanghai National Accounting Institute; or
- (viii) a holder of the Year Three Completion Certificate gained within the Leading Accounting Talent Programme provided by the Shanghai National Accounting Institute; or
- (ix) a graduate of the Leading Accounting Talent Programme provided by the Beijing National Accounting Institute.

Members of Institute of Singapore Chartered Accountants, Chartered Professional Accountants of Canada, Malaysian Institute of Certified Public Accountants and Chartered Accountants Australia and New Zealand should not complete this form but obtain the relevant form available on the ACCA website.

Scheme C (Membership Regulations 3(e)) is available to applicants from all sectors of the profession who can demonstrate records of achievement in accountancy and who have been members of other, specified, bodies for in excess of five years. The list of acceptable bodies is set-out overleaf. It should be noted that applications will not, in any circumstances, be accepted from those who are not members of one of the specified bodies listed overleaf.

All applicants who are in public practice (or who, subsequent to admission to ACCA membership, enters into public practice) must hold an ACCA practising certificate. This is a requirement even if the applicant already holds a licence to practice issued by a recognised national accountancy body or regulatory authority.

This scheme is also available to members of staff employed on a full-time basis by the Association for at least a year.

Scheme E (Membership Regulation 3(b)) applies to those who have the right to practise in the United Kingdom as a Chartered Certified Accountant pursuant to Regulation 29 of the European Communities (Recognition of Professional Qualifications) Regulations 2015, having satisfied any requirements imposed on him pursuant to Regulation 32 thereof. Applicants under this route should not complete this form but should instead obtain form PQD.

Please enter your full name here, before proceeding to the remainder of this form.

Full name

SCHEME A

An individual shall be eligible for direct admission to membership of the Association under Regulation 3(c) if he or she:

- (i) is a member of a body and the holder of an appropriate qualification recognised for the purposes of section 1221 of the UK Companies Act 2006; and
- (ii) is, or intends to be a partner, director, person responsible for audit or sole principal of a firm which holds, or intends to hold an auditing certificate under The Chartered Certified Accountants' Global Practising Regulations 2003; and
- (iii) satisfies the Admissions and Licensing Committee as to his general character and suitability.

SCHEME B

An individual shall be eligible for direct admission to membership of the Association under Regulation 3(d) if he or she:

- (i) is a member of the Hong Kong Institute of Certified Public Accountants, who has at anytime been registered as a student of Hong Kong Institute of Certified Public Accountants in Hong Kong (and not in any other place), having completed the Hong Kong Institute of Certified Public Accountants Qualification Programme and satisfied the Association that he has at least three years of practical experience in accountancy which has been gained under an authorised employer or authorised supervisor complying with the Hong Kong Institute of Certified Public Accountants Practical Experience Requirement; or
- (ii) is a member of the Institute of Singapore Chartered Accountants having completed the Institute of Certified Public Accountants of Singapore Professional Examination introduced in 2005 and three years of approved experience; or
- (iii) is a member of the Certified General Accountants Association of Canada, having completed the Certified General Accountants Association of Canada Program of Professional Studies, satisfied the Certified General Accountants Association of Canada Practical Experience Requirements and has satisfactorily completed a designated assessment in local tax and law previously approved by the Association and the Certified General Accountants Association of Canada; or
- (iv) is a Certified Public Accountant member of the Malaysian Institute of Certified Public Accountants, having completed the Malaysian Institute of Certified Public Accountants examinations, satisfied the Malaysian Institute of Certified Public Accountants Practical Experience Requirements and has:
 - (aa) achieved five years' relevant post-qualification experience and satisfactorily completed either the ACCA Ethics and Professionals Skills module;
 - (bb) passed Strategic Business Leader (SBL); and
- (v) a Chartered Accountant member of Chartered Accountants Australia and New Zealand through completion of the academic, practical experience and professional programme and has:
 - (aa) achieved five years' relevant post-qualification membership
- (vi) a member of the Union of Chambers of Certified Public Accountants of Turkey and has:
 - (aa) passed the required ACCA professional level examinations; and
 - (bb) provided confirmation of completion of the Union of Chambers of Certified Public Accountants of Turkey practical experience
- (vii) a graduate of the Leading Accounting Talent Programme provided by the Beijing National Accounting Institute; or
- (viii) a holder of the Year Three Completion Certificate gained within the Leading Accounting Talent Programme provided by the Shanghai National Accounting Institute; or
- (ix) 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.

SCHEME C

An individual shall be eligible for direct admission to membership of the Association under Regulation 3(e) if he or she is a:

- (i) member by examination of the Canadian Institute of Chartered Accountants; or
member by examination of the Chartered Institute of Public Finance and Accountancy; or
member by examination of the Institute of Chartered Accountants in Australia; or
member by examination of the Institute of Chartered Accountants in England and Wales; or
member by examination of the Institute of Chartered Accountants in Ireland; or
member by examination of the Institute of Chartered Accountants of Scotland; or
without prejudice to rights under the European Communities (Recognition of Professional Qualifications) Regulations 2015, is a member by examination of a professional body or holder of a qualification recognised under these EC Regulations; and
- (ii) satisfies the Admissions and Licensing Committee as to his general character and suitability; and
- (iii) has held such membership for a continuous period of not less than five years; or
- (iv) has been employed as a member of staff on a full-time basis by the Association continuously for at least a year and in the opinion of the Secretary of the Association will derive benefit in his work for the Association from his being able to describe himself as a member of the Association; or
- (v) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to the Association from his being able to describe himself as a member of the Association); or
- (vi) holds, or is eligible to hold, a practising certificate from one of the above bodies (or on admission to membership of the Association will be eligible to hold a practising certificate from the Association); and
 - (aa) is in, or intends to enter into, partnership including limited liability partnership with a member of the Association, or be, or become a director of a body corporate another director of which is or will be a member of the Association, which partnership or body corporate will include in the description of such partnership or body corporate the words "Chartered Certified Accountants"; "Certified Accountants"; or

(bb) is, or intends to be, a partner, director, member or designated member in the case of a limited liability partnership, or sole principal of a firm which holds or intends to hold an auditing certificate under the Chartered Certified Accountants' Global Practising Regulations 2003; or

(cc) as an individual, holds, or intends to hold, a licence to act as an insolvency practitioner under The Chartered Certified Accountants' Global Practising Regulations 2003; or

(dd) is, or intends to be, a partner, director, member or designated member in the case of a limited liability partnership, or sole principal of a firm which holds the Association's approved employer status.

If you are currently or were previously an ACCA student, please include your ACCA ID here:

Please tick here to confirm that you wish ACCA to suspend your student account.

DECLARATION

I hereby apply under Byelaw 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 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 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 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 has not already been brought to the attention of ACCA's Assessment or Investigations department;
- I understand that the UK Rehabilitation of Offenders Act 1974 does not apply to me (as it does not apply to the professions of chartered accountant, certified accountant) and that I am required to disclose any convictions and/or cautions, including those that are spent, provided that they are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013). The amendments to the Exceptions Order 1975 (2013) provide that certain spent convictions and cautions are 'protected' and are not subject to disclosure;
- I understand that any matters which I have disclosed to ACCA which engage 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 (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?*

https://www.accaglobal.com/content/dam/ACCA_Global/Members/Forms/Am%20I%20in%20Public%20Practice.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 (283GBP in 2023) 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.

Notes: ACCA Byelaw 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following: Incompetence in carrying out work; breach of ACCA Byelaws or Regulations; disciplinary action against you by another professional body or regulator; bankruptcy or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; criminal conviction and/or caution; civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings; misconduct - this includes (but is not limited to) any act, or failure to act, that is likely to discredit you, relevant firm, ACCA or the accountancy profession. The following events are conclusive proof of misconduct and of the facts and matters found: a copy of the certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in criminal proceedings; a copy of a certified judgment in civil proceedings. Please note that hearings of ACCA's Disciplinary Committee shall be open to the public and all orders and findings shall be publicised unless the Committee determines otherwise.

Signature

Date

I enclose the following with my application (✓):

- a letter from the Institute of Cost and Management Accountants (Pakistan), confirming that I am a fellow in good standing and stating the date of my admission to membership

Upon receipt of your completed application, ACCA will review your application form and assess the letter of good standing provided. Upon acceptance of your application we will:

- Process your application for direct membership of ACCA
- Confirm receipt of payment for the learning materials, learning partners, pathway exam and Ethics and Professional Skills module
- Supply learning materials and provide details on the pathway exam
- Provide access to the Ethics and Professional Skills module.

Learning materials

1.1 The supply of learning material provided to eligible individuals admitted to direct membership pursuant to the Institute of Chartered Management Accountants (Pakistan) pathway, are works owned by ACCA, who is the licensor of the intellectual property rights existing within the published material. The works are protected by copyright laws and treaties around the world.

1.2 Upon admission to direct membership, individuals are granted a perpetual, worldwide, non-exclusive, non-sublicensable, non-transferable licence to use the learning material for the purpose of individual preparation for the relevant exams (the 'Purpose') and are not permitted to:

1.2.1 copy, duplicate, print, modify, reproduce, incorporate, adapt, distribute, email or otherwise share all or any part of the learning material (except where expressly permitted to do so by law);

1.2.2 attempt to reverse compile, disassemble or reverse engineer any part of the learning materials;

1.2.3 attempt to use the learning material for commercial purposes, to provide services to third parties or to build a product or service which competes with ACCA; and/or

1.2.4 use, post, share or display all or any part of the learning material on any public or social media sites, such as youtube or facebook for personal use, learning community blogs/vlogs forums, tutoring or similar purposes.

1.3 If the individual uses the learning material in any authorised manner described above or ACCA, at its discretion, has reasonable grounds to believe that he or she has not used the learning material in accordance with its Purpose, it shall immediately withdraw the licenced rights granted to the individual, who upon becoming a member of the association, may be liable to disciplinary action pursuant to Bye-law 8 of the *ACCA Rulebook*.

1.4 ACCA gives no warranty and makes no representation whatsoever as to the efficacy or usefulness of the learning material to confer benefit or other interests of individuals, other than to support learning intended for progression with ACCA exams.

Signature

Date

PERSONAL DETAILS

THE NEXT FIVE PAGES MUST BE COMPLETED BY ALL APPLICANTS

Surname

Title 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 (✓):

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.

For residents of China

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

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

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

Email address

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

Email

A member in the UK or Ireland will be enrolled with the district society covering his/her residential address, which will involve receiving mailings directly from that society. If you do not wish to be enrolled, please cross here.:

A member in the United Kingdom or Ireland will be enrolled with the members' network covering his/her employment category, which will involve receiving mailings directly from that network. If you do not wish to be enrolled, please cross here:

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

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

EMPLOYMENT CATEGORY

Which best describes your organisation?

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

PUBLIC PRACTICE

If you work in **Public practice** insert a tick in this box (✓). Please also complete the **Job category** and **Number of partners/directors** by inserting a tick in the relevant boxes.

Nature of firm?

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

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

Job category

Which one of the categories below best describes your work?

- General practising services

OR specialising in:

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

Number of partners/directors?

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

INDUSTRY, COMMERCE OR PUBLIC SECTOR

If you work in **Industry, Commerce** or **Public sector** insert a tick in this box (✓). Please also complete the **Job category** and **Size of organisation** by inserting a tick in the relevant boxes.

Business category

Which one of the categories below best describes your employment?

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

Job category

Which one of the categories below best describes your work?

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

Size of organisation?

- 1–10 11–50 51–250 251–2000 2001+

MEMBERS' NETWORK

I wish to be enrolled in the following members' network (specify) _____

PROFESSIONAL QUALIFICATIONS

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

_____ Date of admission

_____ Date of admission

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

Student 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

BASIS OF APPLICATION

I am making this application under Scheme A
Scheme B
or Scheme C

If you are in practice, please tick here (✓):

(Applicants in practice must also submit a practising certificate application. A sole practitioner applying for a UK or Irish practising certificate and audit qualification may request a firm's auditing certificate by simply ticking the relevant box on the practising certificate application form.)

If Scheme A, please indicate the basis of your application:

- (i) I am the partner or director of a firm which describes itself, or intends to describe itself, as a firm of 'Chartered Certified Accountants'/'Certified Accountants' and have enclosed a copy of headed paper (or draft headed paper) which confirms this or a letter from my partners/directors confirming the firm's intention to use one of these descriptions on my admission to ACCA membership.
OR
- (ii) I am the principal, partner or director of a firm which holds, or is applying to hold, ACCA Approved Employer status.
OR
- (iii) I am the principal, partner or director of a firm in the UK or Ireland which is seeking audit registration (or, as an individual, I am seeking insolvency authorisation).

All applicants who are in public practice in a designated territory or in a country of jurisdiction that, according to local legislative and/or regulatory requirements, requires an ACCA practising certificate (or who, subsequent to admission to ACCA membership, enters into public practice in a designated territory or a country of jurisdiction that, according to local legislative and/or regulatory requirements, requires an ACCA practising certificate) must hold an ACCA practising certificate. This is a requirement even if the applicant already holds a licence to practise issued by a recognised national accountancy body or regulatory authority. All applicants who are carrying on public practice in a country or jurisdiction where an ACCA practising certificate is not required must notify ACCA and be placed on a register of ACCA practitioners. Such members must confirm that they have complied with any local legislative and/or regulatory requirements to be eligible to carry on public practice.

Sole practitioners who are making an application for ACCA membership in order to gain audit registration are only required to complete this form, the practising certificate form and the 'audit qualification – additional information' form.

Sole practitioners

I confirm that I am a sole practitioner, or on admission to ACCA membership will become a sole practitioner, and:

- I have applied for an ACCA practising certificate or an ACCA practising certificate and audit qualification; or
 I have applied for an ACCA insolvency licence.

Partners/directors

I confirm that I am a partner or director, or on admission to ACCA membership will become a partner or director, of a firm and (tick (✓) all boxes which apply):

- I have applied for an ACCA practising certificate or an ACCA practising certificate and audit qualification; and/or
 I have applied for an ACCA insolvency licence; or
 my firm holds an ACCA firm's auditing certificate; or
 my firm is intending to apply for an ACCA firm's auditing certificate and which now requires the appropriate application form.

Name of contact partner/director and address to which auditing certificate application forms should be sent.

Name Firm
Address

- Tick (✓) this box if your firm is a limited company

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 or regulatory body;
 - vi he or it has been disciplined by another professional or regulatory body;
 - vii he or it has made an assignment for the benefit of creditors, or has made an arrangement for the payment of a composition to creditors, or has had an interim order made by the court in respect of him, or is a specified person in relation to a relevant firm which has made such an assignment or composition or been wound up as an unregistered company, or entered into a voluntary arrangement, administration or liquidation, in each case where applicable under the Insolvency Act 1986, or other similar or analogous event has occurred in relation to him or it under applicable legislation;
 - viii he or it has failed to satisfy a judgment debt without reasonable excuse for a period of two months (the burden resting on him or it to prove such a reasonable excuse on the balance of probabilities) whether or not the debt remains outstanding at the time of the bringing of the disciplinary proceedings hereunder;
 - ix before a court of competent jurisdiction in the United Kingdom or elsewhere, he or it has pleaded guilty to, been found guilty of, or has accepted a caution in relation to, any offence discreditable to the Association or to the accountancy profession; or
 - x before a court of competent jurisdiction in the United Kingdom or elsewhere, in any civil proceedings in which he or it has been a party or witness, he or it has been found to have acted fraudulently or dishonestly.
- b** Each of the paragraphs in 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.