

Declaration

ACCA

I agree to comply with ACCA's Charter, Bye-laws, Regulations and Code of Ethics and Conduct.

I acknowledge and agree that I am responsible for any application or documents submitted to ACCA, by me or on my behalf. I understand that if my application for registration and/or exemptions is found to have been based on false document(s), ACCA may treat my registration as null and void and I may be administratively removed from ACCA's register. I accept that if I am removed for this reason, I will not be entitled to a refund of any registration and/or exemption fee(s).

Further, I understand and accept that any application for readmission will need to be considered by ACCA's Admissions and Licensing Committee and I agree that I will not be permitted to apply to be readmitted to ACCA for a period of three years from the date I am removed from the register.

I understand that my eligibility will be based solely on official documents confirming my qualifications that I have sent to ACCA.

I agree that while I am registered with ACCA I will promptly tell ACCA about any event which may engage ACCA's Bye-law 8 (see Notes below) and make me liable to disciplinary action.

I understand that once I have registered with ACCA, I could be liable to disciplinary action under ACCA's Bye-law 11 for events set out in Bye-law 8 which occurred before or after I registered.

If I have disclosed details of any past events referred to in ACCA's Bye-law 8 I understand that they will be taken into account in dealing with my application, but that they will not automatically stop me from becoming an ACCA student.

I understand that if I fail to declare an event which may engage Bye-law 8, I may face disciplinary action.

I have not been subject to any criminal conviction and/or caution that has not already been brought to the attention of ACCA's Assessment or Investigations Departments.

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, unless they are 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended). The amendments to the Exceptions Order 1975 provide that certain spent convictions and cautions are 'protected' and are not subject to disclosure.

I further understand that as a student of ACCA I am not permitted to use the designation 'Chartered Certified Accountant', 'Accountant' (or any similar description) and the designatory letters 'ACCA'.

I understand that I am not permitted to be a director, partner, or principal of a firm carrying on public practice activities (as defined by The Chartered Certified Accountants Global Practising Regulations 3

and 4). 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.

I confirm I am not currently carrying on public practice and will not engage in such activities until I have obtained a practicing certificate from ACCA authorising me to do so, or arranged to have been placed on ACCA's register of practitioners.

I understand that if I provide external accountancy services other than public practice (such as those set out in Membership Regulation 8(2) (b), eg book-keeping or payroll services), 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: Students outside the UK should check what local obligations they may have regarding anti-money laundering supervision.

I confirm that I have read and understood the factsheet '*Am I in public practice?*'

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

I understand that in some countries ACCA operates **joint qualification schemes** with national professional accountancy bodies and that ACCA and the relevant joint scheme professional body will need to share information with each other in order to operate the scheme. I understand and accept that this will apply to me if I live in, or move to, a joint scheme country and understand that the sharing of information includes, but is not limited to, information on exam results, subscription payments and contact details as set out in **ACCA's General Data Privacy Notice**.

I wish to apply for registration to attempt the ACCA or, if applicable, the Foundations in Accountancy (FIA) Qualification. I understand that I will be charged for any applicable fees at the current rate. If I do not meet the necessary criteria for entry to the ACCA Qualification, I will be automatically registered for the FIA Qualification, should I meet the criteria.

I accept that this declaration will continue to apply on an on-going basis in the event I transfer from FIA to the ACCA Qualification or vice versa.

I declare that I have read and fully understood this Declaration. I declare that the information I have given on this form is correct and that I have not been subject to any matters which may engage Bye-law 8 that have not already been brought to the attention of ACCA's Assessment/Investigations Department in writing.

ACCA Exchange students only: I agree that my employer can administer my ACCA account (this does not include having access to myACCA login and/or password details) and I understand that on leaving the employer I am ultimately responsible for my fees. I confirm that I have not previously been registered as a student with ACCA.

NOTES

ACCA's 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: Carrying on public practice without a practicing certificate, incompetence in carrying out work; breach of ACCA Bye-laws or regulations; disciplinary action against you by another professional or regulatory body; entering a voluntary arrangement, administration, liquidation or insolvency; failure to satisfy a judgment debt without reasonable excuse within two months; a conviction or caution for an offence discreditable to ACCA or the accountancy profession; a finding by a court in civil proceedings that you have acted fraudulently or dishonestly; misconduct – this includes (but is not limited to) any act, or failure to act, which brings, or is likely to bring, discredit to you, a relevant firm, ACCA or the accountancy profession.