

# **Initial steps: registering to an ACCA Qualification**

## Initial steps for registering to an ACCA Qualification – Summary

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## ABOUT ACCA

ACCA (the Association of Chartered Certified Accountants) is the largest and fastest-growing global professional accountancy body with 170,000 members and 436,000 students in 180 countries. We aim to offer the first choice professional qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

We support our students and members throughout their careers, providing services through a network of 91 offices and centers. This global network is unmatched by any other accountancy body. It underpins ACCA's national operations, providing services and support to members, students and other stakeholders.

We use our expertise and experience to work with governments, donor agencies and national professional bodies to develop the accountancy profession. We aim to achieve and promote the highest professional, ethical and governance standards and advance the public interest.

ACCA's reputation is grounded in over 100 years of providing accounting and finance qualifications. Our long traditions are complemented by modern thinking, backed by a diverse, global membership. Our reputation continues to grow as our qualifications attract large numbers of new students each year, highlighting the attraction of accountancy as a basis of a successful career. ACCA produces professional accountants whose skills and knowledge are required by employers, with potential to progress to obtain fulfilling careers in many roles in accounting and business.

Also, ACCA owes much of its reputation to the active role it plays in developing the accountancy profession, working with many accountancy organizations at international, regional and local level. ACCA is represented in the world's key accounting and finance organizations and committees, and influential in public policy. ACCA is an organization that takes a proactive stance in helping to shape the profession of the future.

**More people qualify locally with ACCA than with any other international accountancy body.** All ACCA members have achieved common membership criteria, from China to Canada, Poland to South Africa.

Every five minutes, somewhere in the world, someone registers to study with ACCA. The numbers of ACCA students and members in the region are in the hundreds and thousands – that's how popular our qualifications are.

ACCA is seen as an example of excellence in education, training and regulation by many accountancy bodies and regulatory authorities.

The local ACCA office, responsible mainly for Romania, Greece, Bulgaria and Moldova was opened in March 2006, in Bucharest.

## CHOOSING THE MOST APPROPRIATE ACCA QUALIFICATION FOR YOU

The global demand for qualified finance professionals has never been higher, and their work more varied.

Make the right choice and you could work for the type of organization that suits you.

If you are serious about a career as a finance professional, you need to think seriously about a professional qualification. This is where ACCA comes in! With a variety of professional qualifications (out of which the more known is the **ACCA Qualification – the only one that gives you the right to become an ACCA member**) ACCA is highly recognized by employers and national professional associations as well.

Everybody appreciates the fact that ACCA qualifications follow the **same standard throughout the world**.

ACCA operates with more than 400 examining centers in 173 countries at each examination session, including one in București, Cluj, Timișoara, Iași, Athens, Thessaloniki, Sofia and Chișinău.

There are a few general points that are worth making about ACCA qualifications:

Firstly, all of our qualifications are **examined in English only** - because only by examining in one language we can maintain global consistency in the standard of question papers and marking. This must not frighten you since when sitting the exams of our qualifications it is not your English under scrutiny. It only has to be understandable. Also all our written exams are held in the same day, with the same subjects throughout the world.

Secondly, all ACCA qualifications are “**open architecture**”. All details of all qualifications - syllabi, past exam papers, examiners’ comments, teachers’ notes and so on - are freely available to all via our website [www.accaglobal.com](http://www.accaglobal.com). We do this for two reasons: (a) to provide access to all students, teachers and employers, and (b) to promote best practice elsewhere.

Thirdly, for all our qualifications, you should note that **ACCA is the Examining Body only**. We do not provide training ourselves for any of our qualifications, as we believe that the integrity of a qualification is compromised if the same people are examining as are teaching. So in most countries we work with several companies we call Approved Learning Partners.

### **In brief, our qualifications are the following:**

*ACCA Qualification* – core ACCA qualification; 14 exams; the only qualification giving the graduate the right to become an ACCA member; most popular

The suite *Foundation-level qualifications* – the first steps in the accountancy and finance professions, a group of very flexible and modular qualifications made up of several certificates and diplomas.

*Diploma in International Financial Reporting* – helping with knowledge on IFRS; 1 written exam; holders of this diploma will be exempt from one exam of ACCA Qualification

*Certificate in International Financial Reporting* – helping with knowledge on IFRS; 1 online exam

*Certificate in International Auditing* – helping with knowledge on ISA’s; 1 online exam

*Certificate in International Financial Reporting Standards for SMEs* - is designed to develop your knowledge of IFRS for SMEs; 1 online course and test

*Certificate in International Public Sector Accounting Standards* - offers a broad introduction to the field of International Public Sector Accounting Standards (IPSAS); one-hour online exam with multiple-choice questions

## 1. ACCA QUALIFICATION

The ACCA Qualification is designed to provide the accounting knowledge, skills and professional values which will deliver finance professionals who are capable of building successful careers across all sectors, whether they are working in the public or private sectors, practicing in accounting firms, or pursuing a career in business.

In order to qualify as an ACCA member, you will complete:

- 14 exams (nine of which are eligible for exemption – maximum number, available only for accredited institutions. For a list of institutions and awarded exemptions please visit: <https://portal.accaglobal.com/accrweb/faces/page/public/accreditations/enquiry/main/EngInstitutionsTable.jspx>. These English language exams (covering a range of finance and management subjects) which are split into two levels: Fundamentals - comprising Knowledge and Skills modules - and Professional – comprising Options and Essentials modules can be taken at your own pace during 10 years, but most of our students finish them in approximately three/four years. ACCA organizes two examination sessions per year (in the months of June and December) and in each session you can sit up to four exams. We have 400 exam centres all over the world (in București, Cluj, Timișoara, Iași, Athens, Sofia and Chișinău as well) and once an ACCA student you can take your examinations in any of these 400 centres, wherever your career takes you. For more information about the syllabus of exams please visit: <http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification.html>
- a minimum of three years relevant and documented practical experience – experience which may be obtained *before, during or after taking the exams* and completion of 13 performance objectives
- a Professional Ethics module which will be completed online after becoming a student

In order to see a few recently asked questions on the ACCA Qualification and their answer, please visit link: <http://www.accaglobal.com/gb/en/help/general.html>.

### REGISTRATION AND SUBSCRIPTION FEES

The following fees apply from 9 November 2013 (and are subject to change without written notice):

ACCA Qualification	
Initial registration	£79
Annual subscription	£83
*Re-registration fee	£79

*\*plus unpaid fee(s)*

*Additional fees may apply to register with the relevant Joint Examination Scheme partner - please contact the Joint Exam Scheme partner for details.*

#### a) INITIAL REGISTRATION

In order to sit the ACCA exams you have to be first registered as an ACCA student (trainee). This initial registration for the ACCA Qualification is done primarily online, at <http://www.accaglobal.com/gb/en/qualifications/apply-now.html>.

The registration goes on all throughout the year, but when submitting an initial application to become ACCA student it is important that you are aware of the times our UK Glasgow office takes for processing applications. These are as follows: **15 days** for students using the **100% online**. Going forward, it is anticipated that students will register in sufficient time so as to take advantage

of their preferred price for exam registration – being early/ standard/ late exam entry period (for the exam entry periods and fees please see page 6 of this document). If you register through other partners please take into consideration that they might set in earlier dates for collection of documents! The online registration has no additional cost.

Once your application file and documents have been processed successfully, you will receive the confirmation e-mail from ACCA.

You will also receive monthly copies of the ACCA students' magazine **student accountant** containing important information about forthcoming examinations, technical articles on the syllabus, news, reviews and other useful information.

## b) EXEMPTIONS

On your initial registration form you have an exemptions section, exemptions that you can require based on your previous studies. This means that ACCA recognizes that you already might have relevant knowledge from previous qualifications and you can be exempt from sitting some of ACCA's exams based on your academic records.

It is very important to know that if you hold several qualifications on the same field of activity, the exemptions will not be summed up as the same exemption can be granted for different qualifications (for example if you hold a bachelor degree in accounting and you obtain for instance exemptions for papers F1, F2, F3 and F4 (this is not a rule) and if you also hold a MBA degree for which you obtain exemptions for papers F1 to F3, the final exemptions received will be for papers F1, F2, F3 and F4). To see in more detail what exemptions your qualification will grant you please check our online exemption database:

<https://portal.accaglobal.com/accrweb/faces/page/public/accreditations/enquiry/main/EngInstitutionsTable.jspx>.

The exemptions must be paid just like normal exams except you will not have to sit for it, buy the books or take the courses for that subject. You will know the number of the exemptions you were granted at the moment of your online application for register and you are also able to **register for the ACCA exams** at the same time – there are a couple of deadlines and depending on how early you let us know what exam you want to sit, we'll give you that exam at a discount.

You can register online to the exams through your personal ACCA account, **myACCA** as well, after the ACCA registration or you can register by filling in some forms (received by post from ACCA UK) that you will have to send back to UK directly.

## c) EXAM ENTRY DEADLINES & FEES

The exam entry closing dates and details of the exam fees relating to each exam entry period are detailed below.

<b>Exam entry period</b>	<b>Early</b>	<b>Standard</b>	<b>Late</b>
June exam session closing date	8 March	9 March - 8 April	9 April - 8 May
December exam session closing date	8 September	9 September - 8 October	9 October - 8 November
Exam entry method	online only	online and paper	online only

### ACCA Qualification

<b>Exam level</b>	<b>Exam entry period</b>	<b>June 2015 exam fee (per exam)</b>	<b>December 2015 exam fee (per exam)</b>
<b>Knowledge (F1 - F3)</b>	Early	£71	£71
	Standard	£76	£76
	Late	£231	£231
<b>Skills (F4 - F9)</b>	Early	£90	£90
	Standard	£96	£96

	Late	£252	£252
<b>Professional (P1 - P3 and any two from P4 - P7)</b>	Early	£103	£103
	Standard	£111	£111
	Late	£266	£266

As ACCA student you will also pay an annual subscription fee of 81 £ that is payable on the 1st of January following registration. These are all the fees that ACCA perceives.

All taxes are payable directly in Great Britain and only in GBP. There are more ways to make the payments to ACCA: online (when completing your online form by means of a credit card which can be used for online payments), bank transfer (the ACCA bank details in Appendix 2 of this document), cheque etc.

#### **d) TRAINING / STUDYING**

You can choose to study for the ACCA exams either individually or by attending classes. In the case in which you choose to take classes for the ACCA exams than you must contact ACCA's Approved Learning Partners (below with bold) because ACCA does not provide training for its qualifications, it offers only the educational structure, the syllabus – this is why we say ACCA is only the examining body. The other companies listed below that are not in bold letters and that offer ACCA courses have not applied yet for this level of accreditation and hence ACCA cannot endorse their training:

#### **ACCA Tuition Providers in Romania:**

##### **Approved:**

- 1) BPP Professional Education - Romania:** [www.bpp.com](http://www.bpp.com); 4 Vasile Milea Blvd., 2<sup>nd</sup> Floor, District 6, Bucharest, E-mail: [oanafunaru@bpp.ro](mailto: oanafunaru@bpp.ro); tel: +40 21 212 25 91 Fax: +40 21 212 24 22
- 2) Intercollege Globaltraining,** [www.globaltraining.org](http://www.globaltraining.org). 31A Economu Cezarescu Street, 060754, Bucharest – 6, tel. +40213128811; +40314253663 fax: +40314253662 e-mail: [info.ro@globaltraining.org](mailto: info.ro@globaltraining.org)
- 3) The Exp Group,** [www.theexpgroup.com](http://www.theexpgroup.com) 28-30 Academiei Street, Excelsior Center, 9th floor, District 1, Bucharest; E-mail: [georgepetrescu@theexpgroup.com](mailto: georgepetrescu@theexpgroup.com); tel: +4021 311 31 58 fax: +4021 311 31 59
- 4) The Academy at PwC -** <http://www.pwc.ro/en/training/theacademy.jhtml>; e-mail: [the.academy@ro.pwc.com](mailto: the.academy@ro.pwc.com); PwC Romania Lakeview Building 8th floor 301-311 Barbu Vacarescu Street, Bucharest 2; +40212253832

If you want to buy the books and cannot find them in your country, you will find the contact details of the ACCA authorized publishing houses by accessing: [http://www2.accaglobal.com/learningproviders/alpcx/content\\_provider\\_directory/search/cpd\\_directory/](http://www2.accaglobal.com/learningproviders/alpcx/content_provider_directory/search/cpd_directory/). This way, you will be able to order the books directly from the publishers and you will be able to see all their prices. There is also a good deal of online, distance courses that you might choose from.

No matter the chosen study variant, we recommend you to read all the online resources which are provided by ACCA for free:

<http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification.html> for each exam – former exam subjects, examiners' comments etc.

If you want to search a tuition provider in other countries than listed above please access this link: <https://portal.accaglobal.com/tpweb/faces/page/public/tuitionprovider/searchtp/XXTPQuickSearchV01Table.jspx>.

## 2. FOUNDATION-LEVEL QUALIFICATIONS

Foundation-level qualifications consists of a suite of awards, including certificates, diplomas and the Certified Accounting Technician (CAT) Qualification.

These allow you to pick the level of the qualification which is most appropriate for your staff:

- **Introductory Certificate in Financial Management Accounting** = 2 exams + online ethics module
- **Intermediate Certificate in Financial Management Accounting** = 2 exams + online ethics module
- **Diploma in Accounting and Business** = 3 exams + online ethics module
- **Certified Accounting Technician (CAT)** = all of the above exams, plus 2 further exams and 1 year's relevant practical experience

CAT and the Diploma in Accounting and Business offer a route into the professional level ACCA Qualification with exemptions available. Like the ACCA Qualification, CAT is designed to be flexible allowing you and your trainees to plan their studies around relevant work experience to maximize the chance of exam success.

### a) INITIAL REGISTRATION

(Similar to ACCA Qualification) In order to obtain one of the certification from within Foundation-level qualifications you have to be first registered as a Foundations in Accountancy student (trainee). As the procedure is similar please consult the mentioned instructions in order to register.

### b) EXEMPTIONS

On your initial registration form you have an exemptions section, exemptions that you can require based on your previous studies. This fact means that ACCA recognizes that you already might have relevant knowledge from previous qualifications and you can be exempt from sitting some of exams based on your academic records. You can check the level of exemptions you are eligible to receive by checking the following [link](#).

### c) FEES

Initial registration fee of 79 £ (the payment will be made by credit/debit card during the online registration process)

As Foundation in Accountancy student you will also pay an annual subscription fee of 83 £ that is payable on the 1<sup>st</sup> of January following registration. These are all fees perceived by the ACCA, besides the ones for each exam that you will sit (below, for each certification). All taxes are payable directly in Great Britain and only in GBP. There are more ways to make the payments to ACCA: online (when completing your online form by means of a credit card which can be used for online payments), bank transfer (the ACCA bank details in Appendix 2 of this document), cheque etc.

### d) TRAINING / STUDYING

The ACCA approved learning partners and ACCA tuition providers are going to prepare the relevant study materials for the students who want to obtain one of the Foundations in Accountancy suite of awards .

In order to be able to obtain further information on the support materials, please contact [them](#) directly.

**Below you will find a more detailed description of the certificates of Foundation-level qualifications**

## **2.1 INTRODUCTORY CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING**

This certificate is suitable for anyone looking to do an introductory qualification in accounting and finance. This includes school leavers or those already working in accounts-support roles. You don't need any previous academic qualifications to study for this certificate.

To achieve the Introductory Certificate in Financial and Management Accounting you will need to register as a student for Foundations in Accountancy and complete:

- two exams : FA1, recording Financial Transactions and MA1, Management Information
- a professionalism and ethics module called Foundations in Professionalism.

Depending on the date when you register for exam (the earlier the better!), sitting the exams will cost you:

<b>Exam level</b>	<b>Exam entry period</b>	<b>June 2015 exam fee (per exam)</b>	<b>December 2015 exam fee (per exam)</b>
<b>Introductory Certificate in Financial and Management Accounting (FA1 &amp; MA1)</b>	<i>Early (online only)</i>	£50	£50
	<i>Standard</i>	£53	£53
	<i>Late</i>	£210	£210

## **2.2 INTERMEDIATE CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING**

This certificate is suitable for anyone looking to do an introductory qualification in accounting and finance, including school leavers or those already working in accounts-support roles.

To achieve the Intermediate Certificate in Financial and Management Accounting you will need to register as a student for Foundations in Accountancy and complete:

- two exams: FA2, Maintaining Financial records; and MA2, Managing Costs and Finance
- a professionalism and ethics module called Foundations in Professionalism.

Please note, if you have already completed Foundations in Professionalism, to achieve the Introductory Certificate in Financial and Management Accounting, you don't have to complete it again.

Depending on the date when you register for exam (the earlier the better!), sitting the exams will cost you:

<b>Exam level</b>	<b>Exam entry period</b>	<b>June 2015 exam fee (per exam)</b>	<b>December 2015 exam fee (per exam)</b>
<b>Intermediate Certificate in Financial and Management Accounting (FA2 &amp; MA2)</b>	<i>Early (online only)</i>	£50	£50
	<i>Standard</i>	£53	£53
	<i>Late</i>	£210	£210

## **2.3 DIPLOMA IN ACCOUNTING AND BUSINESS**

This Diploma is suitable for anyone looking to do an introductory qualification in accounting and finance, including school leavers or those already working in account-support roles.

### **a) INITIAL REGISTRATION**

The quickest and easiest way is to apply online - it should take you no more than 10 minutes to complete. Applying online also allows you to upload all your supporting documents. This means your application will be processed much quicker and you will know at which level you can start your studies shortly after submitting your application.

There are two routes to achieving this qualification:

#### **ROUTE 1**

If you do not have any formal qualifications or you have completed the Introductory and/or Intermediate Certificate in Financial and Management Accounting you will need to complete:

- three exams: Accountant in Business (FAB), Management Accounting (FMA) and Financial Accounting (FFA)
- a professionalism and ethics module called Foundations in Professionalism. Please note, if you have already completed this module you don't have to complete it again.

## ROUTE 2

If you have qualifications to meet the minimum entry requirements to start your ACCA Qualification, you can achieve the Diploma on the way to gaining your ACCA Qualification. You will need to register as a student on the ACCA Qualification and complete:

- the first three exams of the ACCA Qualification. These are: F1, Accountant in Business, F2, Management Accounting and F3, Financial Accounting
- a professionalism and ethics module called Foundations in Professionalism.

Depending on the date when you register for exam (the earlier the better!), sitting the exams will cost you:

<i>Exam level</i>	<i>Exam entry period</i>	<i>June 2015 exam fee (per exam)</i>	<i>December 2015 exam fee (per exam)</i>
<b>Diploma in Accounting and Business (FAB, FMA and FFA)</b>	<i>Early (online only)</i>	£71	£71
	<i>Standard</i>	£76	£76
	<i>Late</i>	£231	£231

## 2.4 CERTIFIED ACCOUNTING TECHNICIAN (CAT QUALIFICATION)

The CAT Qualification is suitable for anyone looking to gain a solid foundation of knowledge in finance and accounting. It will provide you with all the technical skills and knowledge you need to perform an accounts-support role and work at a technician level.

In order to obtain the CAT Qualification, students will need to complete the following:

- FA1, MA1 (Introductory Certificate) FA2, MA2 (Intermediary certificate) FAB, FFA and FMA (Diploma in Accounting and Business)
- two of the three options papers FTX, FAU, FFM (detailed below, which can also be taken as separate standalone certificates)
- a practical experience requirement
- Foundations in Professionalism

On completion of the CAT Qualification, students may then progress onto the ACCA Qualification if they wish to do so, from F4 onwards without registration fee and without paying for the exemptions. They can also count the four essential competences and one year's work, experience gained to achieve the CAT Qualification towards the three years' work, experience and 13 performance objectives required for the ACCA Qualification.

Depending on the date when you register for exam (the earlier the better!), sitting the exams will cost you:

<i>Exam level</i>	<i>Exam entry period</i>	<i>June 2015 exam fee (per exam)</i>	<i>December 2015 exam fee (per exam)</i>
<b>FTX, FAU, FFM</b>	<i>Early (online only)</i>	£71	£71
	<i>Standard</i>	£76	£76
	<i>Late</i>	£231	£231

## PRACTICAL INFORMATION!

**Remember – initial applications for the ACCA Qualification and Foundations in Accountancy are accepted all year round.**

ACCA introduced a number of improvements to its online services, including the facility for students to register online with ACCA at any time of the year.

Students can register and provisionally enter for June exams up to and including 8 May and up to and including 8 November for December exams. So it's important that you remember to encourage students to register online as soon as they are ready – without delay. That way they can get their studies organized, save money by taking advantage of early exam entry prices and concentrate on passing their exams.

The longer period in which students can register to be eligible to sit exams in June has made it necessary for ACCA to update its annual subscription process.

### **Important!**

Under the new system, because the period of registration has been extended, an annual subscription fee will be charged to anyone registering up to and including 8 May.

To clarify:

- any student registered with ACCA as of 8 November, should receive an invoice for the next year subscription in November of this year, with payment due on or before 1 January the following year.
- **All new students** registered between 9 November current year and 8 May the following year will be liable to pay an annual subscription charge for the following year.

Some important point to note:

If a student intends to register to take **December** exams and wants to avoid paying an annual subscription in the same year, they will have to wait until after 8 May, every year, to register.

## 1. DOCUMENTS NEEDED ON THE ONLINE REGISTRATION

1. scan of **one** document proving your identity (ID card **OR** passport) if this document has titles in English as well, if not – simple copy plus translated copy (with licensed translator's stamp)
2. scan of marriage license – if applicable (only if surname on ID document differs from surname on your diplomas)
3. scan of a passport type photo
4. scan of the original university diploma (for university graduates – for exemption purposes) plus scan of the translated document (with licensed translator's stamp)
5. scan of list of studied subjects (from the university) plus translated copy if necessary (with licensed translator's stamp) (diploma supplement)
6. scans of other diplomas that you consider would entitle you to further exemptions (like membership of Professional bodies) – optional

### **Important notes:**

- **All documents mentioned above that are not in English or do not have English titles must be translated by a licensed translator (notarization is not necessary)**
- **It is enough to scan only a simple copy of those documents that already have their section titles in English (for instance passport or diplomas that are (also) in English)**
- **during the registration is made online, the payment is finalized during the online application process through a debit/credit card available for online payment in Pounds.**

## 2. ACCA BANK DETAILS

<b>Name</b>	Barclays Plc
<b>Bank Address</b>	First Floor, Aurora House 120 Bothwell Street, Glasgow UK G2 7JT
<b>Swift Code</b>	BARCGB22
<b>IBAN</b>	GB48 BARC 2033 7040 7799 38
<b>Sort Code</b>	203370
<b>Account Name</b>	ACCA
<b>Account Number</b>	40779938

### **Important notes:**

- **When making payments by bank transfer or cheque please always mention your IR form number / student number**
- **Please note that if paid by a bank transfer ACCA DOES NOT pick up ANY bank charges.**

### 3. WHY BECOME AN ACCA MEMBER?

Besides the prestige and recognition of the ACCA letters after your name, we also offer a range of services and advantages to our members:

#### **Local agreements:**

In Romania, ACCA members have easy access to the qualifications of expert accountant, granted by CECCAR and financial auditor granted by CAFR (they can become expert accountant or financial auditor after submitting a file and passing an interview)

#### **A few of the global agreements:**

Distance learning MBA in association with Oxford Brookes (and other qualifications):

(<http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/bsc-degree.html>)

MA in Leadership Studies with the Centre for Leadership Studies at the University of Exeter

(<http://www.accaglobal.com/gb/en/qualifications/glance/discover-business.html>)

Other than these, all ACCA members are part of a global network and receive career-long support from ACCA.