



Your journey to ACCA membership







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# Foreword

Dear readers

ACCA is its members. ACCA's global reputation is founded on the quality of our qualifications and the quality of our members who have attained them. By demonstrating their skills and knowledge ACCA members have earned a strong reputation in whichever industry and business they have chosen. The success that brings them this reputation, the skills and their own hard work has provided is clearly evident in the members who are featured here. Diversity and opportunity are core founding values of ACCA and again it is clear through these profiles, that these members from Romania, like members from every continent, represent ACCA's values and missions through their professional and personal experiences.



ACCA firmly believes that the success of our members is what makes us a truly competent and coveted qualification globally. Many of our members have been working with leading Romanian and multinational organisations in and outside Romania and have excelled in their respected fields and continue to strive to, with notable achievements in their fields of expertise.

ACCA is delighted to share and learn from the experiences of our members, and we are heartened that they too were so keen to share their experiences for future generations of accounting professionals here. It is clear, that they have seized the opportunity of attaining a leading global professional qualification. Equally, these members have benefitted from a thorough and working knowledge of core areas expected of any professional accountant such as assurance, financial reporting, management accounting and taxation, but also the wider and in-depth coverage of International Financial Reporting Standards (IFRS) business performance and analysis, risk and governance which help to form complete finance professionals for the 21st century, who are valued wherever they work and in whatever field of finance and accounting.

Finally, I thank all the members who have dedicated their time to share their inspiring experiences, and look forward to hearing and sharing your experiences in the future.

**Andreia Stanciu**  
Head of ACCA South Eastern Europe



# About ACCA

**ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. We aim to offer business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.**

Founded in 1904, ACCA has consistently held unique core values: opportunity, diversity, innovation, integrity and accountability. We believe that accountants bring value to economies in all stages of development. We aim to develop capacity in the profession and encourage the adoption of consistent global standards. Our values are aligned to the needs of employers in all sectors and we ensure that, through our qualifications, we prepare accountants for business. We work to open up the profession to people of all backgrounds and remove artificial barriers to entry, ensuring that our qualifications and their delivery meet the diverse needs of trainee professionals and their employers.

We support our 162,000 members and 428,000 students in 173 countries, helping them to develop successful careers in accounting and business, with the skills needed by employers. We work through a network of 89 offices and centres and more than 8,500 Approved Employers worldwide, who provide high standards of employee learning and development.

## Member profile

George Calinescu, an ACCA member since 2003, is currently chief financial officer of Banca Transilvania, the third largest bank in Romania by assets size. Prior to the current position he held several other senior responsibilities in finance roles. George started his career in 1999 as an auditor working for PricewaterhouseCoopers in Romania and has worked mainly in the financial and banking sector ever since.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY?

As a person who is naturally good with numbers, a career in accountancy was a natural progression. Accountancy gave me the opportunity to use my inquisitive nature and analytical approach in a very practical occupation with a pivotal role in driving any business.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

Being an ACCA member can be quite an advantage for somebody aspiring to a career in accountancy. The ACCA membership gives you access to a wide network of resources and also instils a sense of discipline in the way you approach continuing professional development that is very useful in your professional life. Potential employers both on the local and global markets are aware of these advantages and they are actively seeking to employ ACCA students or members.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

A career in accountancy does not necessarily mean just boring data entry. Accountancy can be the starting point for being a valuable partner to any business. It also opens up your career to a variety of other positions such as: auditors, tax consultants, management accountants, risk management advisors.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

ACCA is an asset in my current role because it gave me both the technical knowledge and the background to be able to perform in my chosen field and also a framework of reference for training more junior colleagues. Studying for ACCA membership and acquiring an in-depth knowledge on the International Financial Reporting Standards (IFRS) in the process prepared me to be ready to perform better once IFRS was implemented in Romania.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

I am fully confident that investing time and money in the ACCA Qualification is a worthwhile effort in the long run. With the widespread use of the IFRS as a reporting standard in Romania there is a higher demand for qualified individuals. ACCA members are in a position to fulfil such demand, which puts them in a most advantageous position on the job market.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

The most significant challenge I faced while studying for ACCA was time. Studying while working can be tricky, because you always tend to put off studying and focus on working. The solution is to set aside, to the best extent possible, dedicated time for studying and to strictly adhere to this study timetable.





## PERSONAL DETAILS

Name	<b>GEORGE CALINESCU</b>
Job title	<b>CHIEF FINANCIAL OFFICER</b>
Employer	<b>BANCA TRANSILVANIA</b>
Studies	ACCA member since 2003



## Member profile

Anamaria Cora, an ACCA member since 2002, is currently the assurance leader of EY Romania. She is a partner since 2010 and her career comprises 14 years in audit for EY and Andersen and over two years in the insurance industry. Anamaria specialises in the application of International Financial Reporting Standards, audits of large companies (mainly in power and utilities, oil and gas and financial services sectors) and statutory mergers and splits.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY ?

When I chose my university studies it was still early after the revolution and it was not very clear where the country and the economy would go. I thought that the switch from communism to market economy needs people with different studies and a fresh mind. My major was in management but I liked accounting because I had a great teacher. Finally, I heard about Andersen and I fell in love with the image and the spirit of the firm and successfully applied to become an intern before starting my final year.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

I do see many benefits. One of the most important things for a junior auditor is that all employers (in Romania but not only) consider the ACCA Qualification as a big plus. I had a more personal and direct benefit, as I was seconded to Switzerland and I was able to immediately receive the equivalence to the Swiss certification and the right to sign audit reports.

And from a longer list of benefits I would also mention that in Bucharest we have a very strong network of members, especially among the 'older' ones (10 years or more) and many of us have become good friends.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY ?

I love my work and I walk into the office every time with a smile on my face. However most of my friends could never understand how somebody could love audit and accounting. I believe that when you choose a career, no matter which one, you should feel a sparkle, passion, satisfaction. In the long term it will mean a lot to your development and well-being.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

Just one example: not a single week goes by in EY Romania without submitting proposals for audit (or audit-related) services to our clients – whether locally or through other EY offices. Each time we submit such a proposal our prospective clients look for the certifications of the proposed team executives and they often express their satisfaction that we are ACCA members. There are even cases when a certain number of internationally qualified auditors in the team is a required condition to even be able to submit an offer.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

Of course, it will be worth it. For me, more than 11 years have gone by since I became a member and I have definitely not finished reaping the rewards.

In my mind, compared to the quality and depth of economic studies at university level in Romania, ACCA offers a great option to combine theoretical knowledge and 'close to reality' case studies and practice questions. When adding up what they learn to the benefits of becoming a member, it is an investment that will pay off manifold.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

It was a time when I had to work very long hours and my daughter was very young – I passed three exams every six months and when I started she was less than one year old. I never missed a class though, even if after the course I had to come back to the office and work for several hours. Also I made a daily plan for what I would study for the exam in order to cover everything I needed and I would stick to it with almost zero deviation. It was not easy but I qualified quickly as I passed all exams at the first attempt.



## PERSONAL DETAILS

Name	<b>ANAMARIA CORA</b>
Job title	<b>ASSURANCE LEADER</b>
Employer	<b>EY ROMANIA</b>
Studies	ACCA member since 2002

## Member profile

Matilda Crossman, an ACCA member since 2001, started her career in consultancy in one of the largest consultancy companies in the world, PwC, where she was involved in various tax and privatisation projects. She then moved on to work in the international training arena and is now a director at the training company, ExP where she works in Europe, Africa and Asia to support students in passing their professional exams and shapes companies training strategies to be fit for the new world.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY ?

In the late 90s the economy was in a transition to a market economy and thus an acute need for qualified accountants was felt. I started in marketing but I changed my career as I was offered a job at PwC during my last year of university. I realised quickly how important it was to become professionally qualified. I chose ACCA for the unique benefit of offering me a globally recognised qualification which confirms my professional calibre. I knew the moment I joined PwC and started ACCA that this was something I would love to do being driven by the desire to have a direct contribution to the existing transition phase of the market I was working in.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

Firstly, the resources I have access to for CPD purposes. Next, the Global Forums you can be part of. I am a member of the ACCA Corporate Reporting Forum and also the Audit Forum where I enjoy sharing experiences with high level professionals and as a group, shape the agenda for further development of the profession. Thirdly, I am able to tap into a fantastic network of ACCA members internationally.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

Accountancy roles are in demand more than ever offering a thrilling career where you can visibly influence businesses and the decision making process. With a thorough preparation and passing your professional exams to become qualified, you are equipped for a long-term rewarding career in accounting, audit or even general management. ACCA has offered me the technical background, the recognition in front of employers internationally.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

In everything I do ACCA is an asset in my current role. It provided me with the knowledge and credibility and trust from employers that I work with internationally to shape their training strategy, to the students I teach and to the board of directors to whom I present strategic decisions based on my knowledge.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

One of my core values is that education can change the world. Any profession needs continuous time investment and this may have a significant cost. Just like doctors and lawyers, accountants also need to invest in their development from becoming professionally qualified to maintaining their knowledge relevant to the ever-changing business environment. Not only is the time and money invested in getting qualified with ACCA guaranteed to pay off but it is the only way for you to be marketable and secure your jobs in the current environment.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

My major challenge was time. Working for one of the Big 4 companies, I found it challenging to balance all the projects at work which on occasions involved long working hours. I had to be very self-disciplined and ensure that evenings and weekends were invested for what I rightly believed was making a fundamental difference in the long term for my career. I kept in touch with peer students, shared our individual progress and that was a very powerful tool to keep going.





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PERSONAL DETAILS

Name	<b>MATILDA CROSSMAN</b>
Job title	<b>EXECUTIVE DIRECTOR</b>
Employer	<b>ExP</b>
Studies	ACCA member since 2001

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## Member profile

Cristina Gutu, FCCA, has been an ACCA member since 2006. She is an experienced trainer, providing training courses for ACCA and non-exam professional development courses for accountants and business professionals. She has specialised in the delivery of professional education since 2008 while working as finance trainer for Europe's largest specialist professional education, training and publishing provider, BPP. She is actively involved with ACCA both locally and internationally. Cristina gained valuable practical experience while working as an auditor for Deloitte for several years.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY?

Born into a family of accountants I have always enjoyed looking at my mother reconciling the big, manual, old fashioned trial balances. I sometimes helped her as I was very good at numbers, although accounting did not make much sense to me back then. I studied accounting in high school and, as I enjoyed it very much I became very good at it. I decided to follow accounting at university as well. ACCA came naturally as the best option to prepare me as a complete business professional.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

The thing I like the most about ACCA is its international dimension and the sense of community it gives you. You can always share interesting experiences with your fellow members from all around the world. Another valuable benefit is the multitude of resources ACCA offers to its members to keep their continuous professional development updated.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

I would first congratulate anyone that considers accountancy as the career to follow. This means they really understand that accountancy is not the boring number crunching and paper processing activity. It is a career that allows you to be at the core of any business anywhere around the globe. Then, they need to make sure they are committed to this profession and that they really are enjoying it. It takes passion to become a strong accounting professional!

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

Everything I currently do revolves around ACCA. Being a fellow ACCA member allows me to be a true mentor for my students that currently aspire to become business professionals. Bringing my own experience as an example helps them realise their journey can be fully rewarding and enjoyable, not only exhausting and demanding.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

All valuable things come with time and effort. If it were easy and cheap everyone would have it and it would not be so valuable! I strongly believe that, in the current business environment, the highest and quickest return on investment an individual can make is in their own education. You will be part of an elite after all!

ACCA gives you the knowledge and skills that will always allow you to grow and to develop in any possible industry and in any country you prefer. It ensures mobility and it makes you fit for any role you wish to take. Most employers now demand professionals with a complete business qualification such as ACCA, recognising the quality and the benefits of such a qualification.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

Definitely time. The biggest challenge was to manage study while working full-time as an auditor for a Big 4 firm. I soon realised that success comes to those who are committed and well organised and treat the study towards this qualification with maturity. It differs a lot from what I used to expect from my university exams, but it comes with a reward: the life-long knowledge and practical experience that places you in a unique position among your peers. Something always worked for me: studying all the time with my husband for the ACCA exams. I know it is not the most 'romantic' activity, but it gave us the proper motivation and power to continue. So, get married (with an accountant preferably) and start studying! Alternatively, just find a friend and study/work together as a team!





accaglobal.com

PERSONAL DETAILS

Name	<b>CRISTINA GUTU</b>
Job title	<b>SENIOR FINANCE TRAINER</b>
Employer	<b>BPP PROFESSIONAL EDUCATION ROMANIA</b>
Studies	ACCA member since 2006



## Member profile

Ionut Gutu, FCCA, has been an ACCA member since 2006. He started his career as an auditor with Deloitte ten years ago and now works for PepsiCo, one of the world's leading companies in the FMCG sector. In the last five years Ionut has held a number of internal audit and financial control positions, enjoyed increased responsibilities across different categories (food and beverages) and worked in several locations including East and West Balkans.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY ?

Back in 1995, when I chose my high school, accounting was considered a rather trendy profession, so this is how it all started for me. Later on in life I soon came to realise that for businesses to succeed they rely on their managers making the right business decisions based on financial statements prepared by professional accountants. So good finance professionals are crucial to the success of any business and I chose ACCA because the qualification prepares you to understand all areas of business and finance.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

Having the ACCA Qualification really helps you to develop your business acumen – it transforms you beyond being just a bean counter to business partner and even into a change agent for the organisation you work for.

It also gives you a great sense of personal pride to be part of such a large and prestigious global professional body and definitely helps with career mobility. ACCA has helped me throughout my career. In my current role, I am extensively using the knowledge I gained through my ACCA exams and the networking opportunities provided by ACCA means I can connect with other finance professionals. In Romania's current challenging labour market, having the ACCA Qualification is definitely a competitive advantage.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

Accountancy is a great career choice. Be prepared for hard work but there are lots of advantages to this career choice: you will continue to learn and develop your knowledge throughout your career; you will see results from your hard work and, most importantly, you can use your judgment and make change happen.

### AS YOUR WIFE IS ALSO AN ACCA MEMBER, WHAT CHALLENGES OR BENEFITS CAME WITH STUDYING FOR THE SAME QUALIFICATION, AND HOW DID YOU OVERCOME OR BENEFIT FROM THEM?

Time management is generally a challenge, when you are trying to balance a job, ACCA study and time with family and friends. However studying with my wife really helped as we were able to motivate each other and developed a healthy competition between us to do well in our exams which helped us focus on gaining the qualification.

### IS THIS A CAREER THAT YOU WOULD RECOMMEND TO OTHERS?

Yes, I would recommend it. Accountancy can provide you with plenty of opportunities.





# ACCA

**PERSONAL DETAILS**

Name	<b>IONUT GUTU</b>
Job title	<b>FINANCE PROFESSIONAL</b>
Employer	<b>PEPSICO</b>
Studies	ACCA member since 2006



## Member profile

Romulus Ilie FCCA, has over 20 years of professional experience, handling various roles in accounting, auditing, internal controls, financial reporting, financial planning and analysis, organisational efficiency and growth up to company CEO. The milestones in his career span from auditor with Deloitte & Touche where he discovered the ACCA Qualification as the path to health and wealth in a professional career, up to CEO of the industrial ecology in a multinational oil and gas group of companies.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY ?

The first faculty I graduated from was engineering and immediately I started economics. In the meantime I had the opportunity to teach seminars on management and economic analysis for students studying engineering at the Polytechnic University of Bucharest.

This way I discovered my passion for finance and accounting and the ease of understanding its concepts and applying them into real life situations.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

First and foremost ACCA is an internationally recognised qualification, giving its members the edge of working across industries, in multinational cross-cultural organisations.

Very importantly, ACCA is permanently abreast of new trends in the accounting and finance profession and through the wealth of knowledge available on its website, every member can continuously develop professionally, maintaining their potential to generate outstanding value for employers and customers.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

As almost all companies are striving in today's turbulent business environment affected by the economic crisis, the accounting profession becomes more and more important as being expected to drive change towards profit and liquidity and be the leading support for top management in better and quicker decision making and implementation.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

The ACCA curriculum is a very complex one comprising finance, accounting, tax, audit and corporate management. This enabled me to cope with various corporate roles from financial reporting to consolidated budgeting and forecasting, business analysis, strategy elaboration and implementation, project management, lean operations (continuous process improvement) up to the CEO role, managing an entire company (turnaround, change management and further business development).

All in all, setting up a broad range of capabilities for any member to use in his/her career is the most important asset.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

Acting as professionals in an increasingly competitive business environment requires investing in a reputable complex qualification such as ACCA. There is no doubt any professional education will require a considerable investment in terms of time and money, still the returns from investing in the ACCA Qualification can be multiplied if the graduates concentrate on individual core strengths, focusing on the areas they feel passionate about.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

For the first set of exams I did not use a tuition provider and the system being quite different from the Romanian academic approach posed me some real challenges of understanding the new methodology of examination.

Subsequently, I started studying with BPP Romania and I felt the benefits of having a trustworthy partner on the road to getting the qualification.



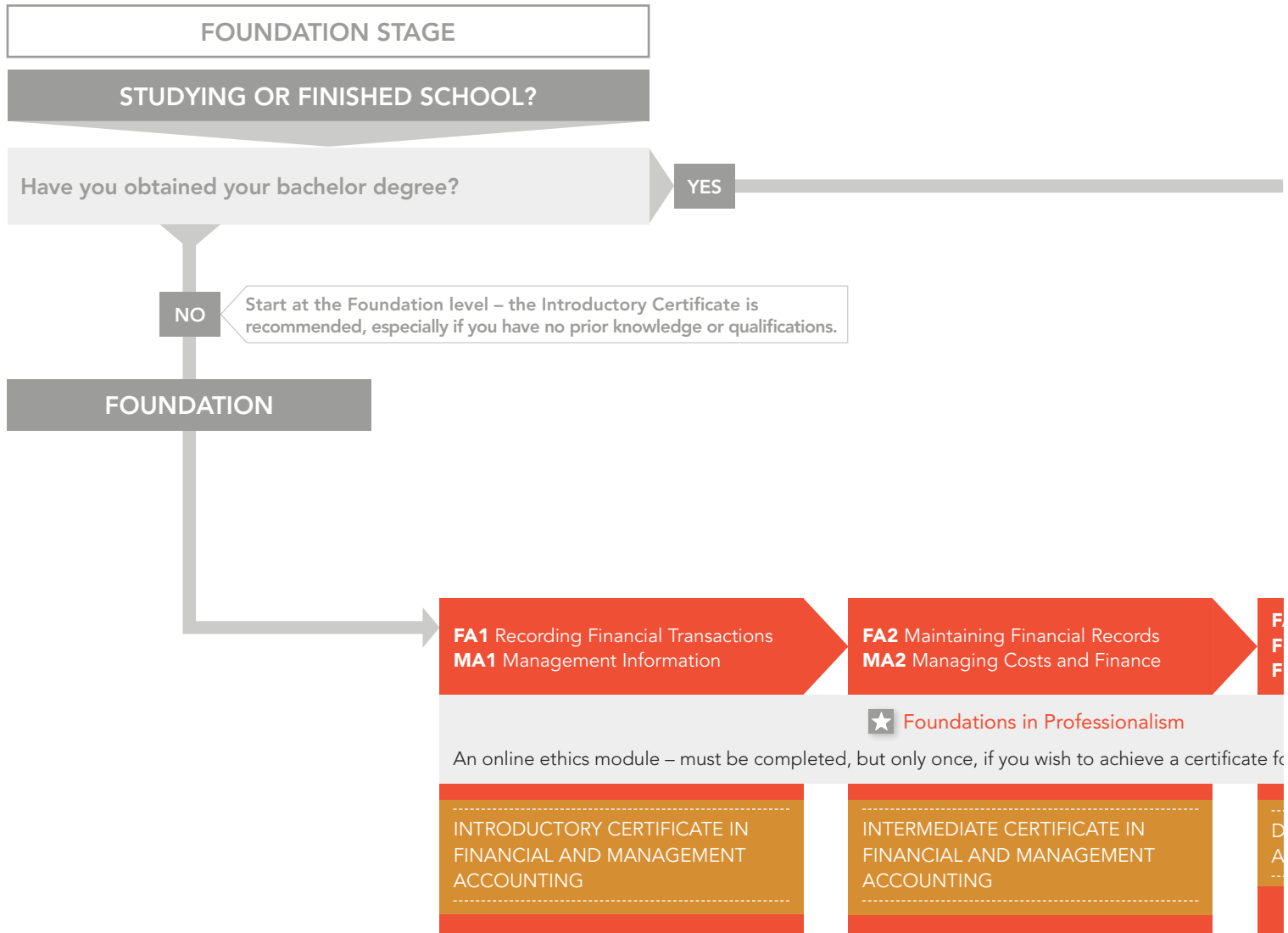


## PERSONAL DETAILS

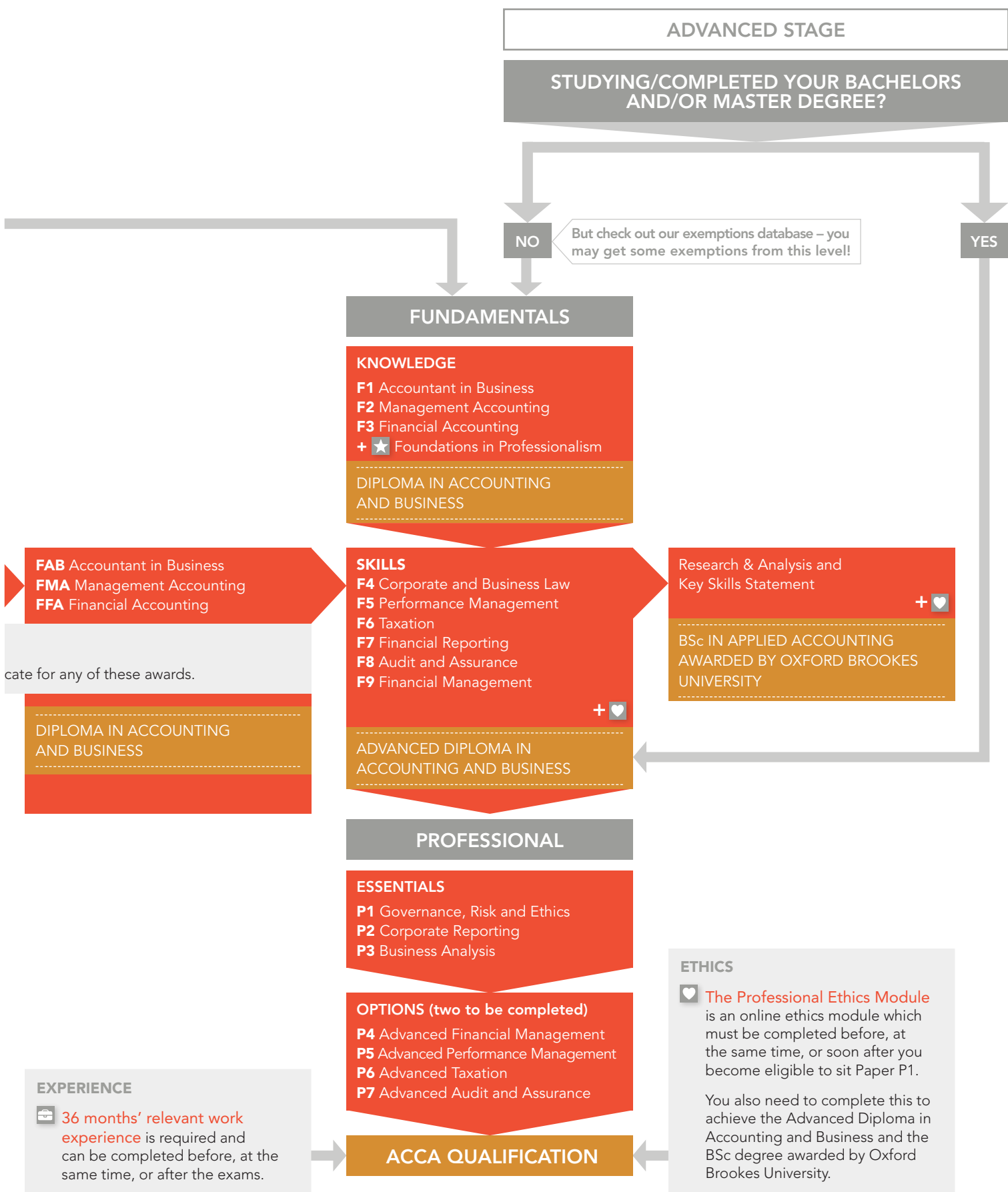
Name	<b>ROMULUS ILIE</b>
Job title	<b>CFO</b>
Employer	<b>INVESTMENT GROUP</b>
Studies	ACCA member since 2002

# Entry routes

We offer various entry points so you can start your ACCA studies at the right level, based on your previous qualifications. We've listed the main entry routes here but visit our website to find out further information about entry requirements and exemptions.



For further information on the initial registration process, please contact the ACCA South Eastern Europe office on: [info@ro.accaglobal.com](mailto:info@ro.accaglobal.com)





## Where to start

At ACCA we strongly believe it's the end result that counts. That's why it isn't important to us what qualifications, if any, you have when you join us. We will start you on your journey at the most relevant level. Through our comprehensive and rigorous exams and training, along with a range of resources and support to help you on your way to achieving the ACCA Qualification, we will help you reach your career destination of choice.

### Foundation level

We offer a range of Foundation-level certificates and diplomas which provide the ideal starting point for anyone new to accounting and finance and who doesn't have any formal academic qualifications. You can start your ACCA journey at the Introductory Certificate, the Intermediate Certificate or the Diploma in Accounting and Business. It's up to you. However, we strongly recommend you start with the introductory exams if you have no prior qualifications – you'll do better at the higher level exams if you complete the basics first. Then progress through the rest of the exams and achieve the Intermediate Certificate in Financial and Management Accounting and Diploma in Accounting and Business. You can then transfer to the ACCA Qualification and start at F4 of the Fundamentals level – missing out the first three exams at this level.

### Fundamentals level

The ACCA Qualification is divided into two levels – Fundamentals and Professional level. If you meet our minimum entry requirement which is three GCSEs and two A Levels (or their equivalent) in five separate subjects, including maths and English – you can start at the Fundamentals level. There are lots of qualifications you can achieve along the way as you work towards ACCA membership, including a Diploma in Accounting and Business, Advanced Diploma in Accounting and Business and even a BSc degree in Applied Accounting, awarded by Oxford Brookes University.

### Professional level

For graduates with relevant accredited degrees from recognised institutions, you can start your journey to ACCA membership at the Professional level. Your previous qualifications mean you have already made significant progress towards the exam component of the ACCA Qualification and could allow you to claim a maximum of nine exemptions. You can check out what exemptions you may be eligible to claim at [www.accaglobal.com/exemptions](http://www.accaglobal.com/exemptions)

### Experience

Becoming a professional accountant isn't just about sitting exams. That's only part of it. Equally important is getting relevant, supervised practical experience. It demonstrates to employers that you have proven experience and practical skills relevant to the role and can be relied on to get the job done. You can complete your work experience before, at the same time, or after completing the exams. But at the same time is best. It means a quicker journey time to ACCA membership and can really benefit your studies if you can start to apply what you're learning to the workplace.

### Ethics

Ethics and professionalism are at the heart of everything we do and stand for at ACCA. It doesn't matter where you start your journey, it's important you know what it means to act professionally and ethically. It builds confidence in those who employ your services that you carry out your duties with trust and integrity. It demonstrates you are professional. That's why all our students have to take the Foundations in Professionalism online interactive module to achieve any of the Foundation-level awards and the Diploma in Accounting and Business as part of the ACCA Qualification; and the Professional Ethics module to achieve the Advanced Diploma and the ACCA Qualification.

## Getting started

After registering with us as a student, you need to think about how you want to prepare for the exams. There are lots of different ways to study so you need to decide which study method is right for you.

You can choose to study with a tuition provider either via distance learning or face-to-face, or you could self-study. And you can choose full-time or part-time, depending on how much time you have available.

ACCA recommends that you always choose to study with an ACCA quality-assured tuition provider, known as an Approved Learning Partner – student tuition. We have over 265 Approved Learning Partners – student tuition around the world. You can find a list of these on our website [www.accaglobal.com/tuition](http://www.accaglobal.com/tuition)

### The right study materials

It's important to use the most up to date study materials. We recommend you use materials produced by one of our Approved Learning Partners - content. BPP Learning Media is ACCA's sole Platinum Approved Learning Partner - content, which means they are quality assured by ACCA and benefit from an exclusive examiner review of content.



Telephone: **00 44 (0) 20 8740 2211**  
 Telephone (UK only): **0845 075 1100**  
 Website: [www.bpp.com/learning-materials.aspx](http://www.bpp.com/learning-materials.aspx)

We also have a number of Gold Approved Learning Partners – content which are quality assured by ACCA.

You can find details of BPP and all of our Gold Approved Learning Partners – content on our website:

BPP  
[www2.accaglobal.com/bpp](http://www2.accaglobal.com/bpp)

Becker Professional Education – ATC International  
[www2.accaglobal.com/becker](http://www2.accaglobal.com/becker)

Get Through Guides  
[www2.accaglobal.com/getthroughguides](http://www2.accaglobal.com/getthroughguides)

Kaplan  
[www2.accaglobal.com/kaplan](http://www2.accaglobal.com/kaplan)

### A bright future

Having the ACCA letters after your name will give you the recognition you deserve and set you apart as a qualified accountant. ACCA membership will show your commitment to high ethical and professional values and to lifelong learning – keeping you at the top of the profession. It will give you the opportunity to choose where you work – in any sector, anywhere in the world. It will help increase your employability – employers recognise the value that the ACCA Qualification can bring to their business.

ACCA membership is your passport to success – it's up to you to decide where it will take you.



## Member profile

Laura Iliescu, FCCA, has over 13 years professional experience, handling various roles in accounting, auditing and internal controls, banking services, financial reporting and managing change projects related to growth initiatives or to upgrade the core accounting systems and their technical functionalities in order to be compliant with group of local GAAP. Laura started her career in PwC as junior auditor and she is now a financial controller for ING Group local companies.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTING?

I chose a career in accounting for two main reasons: in the 1990s accountancy was a profession in great demand, starting to enjoy freedom of choice in business management within an emerging economic status. Secondly, I've seen the potential it would gain in the future by offering sustainable support, development services, counselling and valuable data for decision making to the management of any company.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

The thing I like most about ACCA is the wealth of knowledge published online or in regular magazines, further shared within the ACCA community via networking events, and further identified with each and every ACCA member who feels pride in being a member of a world-class professional organisation with an international footprint.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTING?

Mastering accounting for the products and services your company is managing, you can piece together how the business is operating as a whole, taking into account the risks it faces, the new products required by the customers and many other aspects which lead to profit. If you have identified a strong interest and aptitude for this area, then your career will not be limited to basic accounting operations and you will be able to develop your business acumen in order to become a true business partner.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

The ACCA training and syllabus helped me to structure and integrate my knowledge in practice and handle various roles. Studying for ACCA I learnt about auditing standards and the framework of IFRS before it was implemented in Romania. This qualification was the passport promoting me to my first managerial position in finance in a multinational company.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED WHETHER THE TIME AND MONEY THEY INVEST IN STUDYING WITH ACCA WILL BE WORTH IT IN THE LONG TERM?

ACCA is a gateway to access managerial roles, different domains and countries by having international recognition. Studying for the ACCA exams requires dedication and hard work. ACCA is a good return on investment and will accelerate your career.

### WHAT CHALLENGES DID YOU FACED WHILST STUDYING AND HOW DID YOU OVERCOME THEM?

There were two major challenges: studying for ACCA while working full-time in a Big 4 company and setting strict deadlines per exam and session. I used to dedicate my weekends and holidays to cover my studies, planning ahead the modules to be covered over a calendar period. I did not leave topics untouched and this was, and is, the key to passing the ACCA exams. In the 'professional' stage I faced a third challenge when I became a mother, but surprisingly still managed to find the time to achieve my objectives.







**ACCA**

TO BE  
DONE

PERSONAL DETAILS

Name	<b>LAURA ILIESCU</b>
Job title	<b>HEAD OF MANAGEMENT ACCOUNTING AND CONTROLLING</b>
Employer	<b>ING BANK</b>
Studies	ACCA member since 2006



## Member profile

Laura is a finance consultant and a trainer with over 15 years of experience. Laura currently runs her own training and consultancy firm. She started her career in 1998 with BPP Professional Education and then joined KPMG Romania where she worked as a financial adviser between 2000 and 2003 and learning and development director from 2007 to 2009. From 2004 to 2006 Laura delivered training as a freelancer to companies in Hungary, Romania, France and India, gaining international recognition.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY?

It was not a natural choice for me – I am passionate about literature, reading and writing, numbers were not my preference. However, when making 'the' choice, I weighted my options patiently and decided on accountancy because I thought I could build a career independently (based on who I was and not whom I knew) and I also thought it is a very flexible profession.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

I am very proud to be an ACCA member. I feel that people know the value of the qualification and also understand that through work experience this value is further enhanced. The greatest benefits to me are: the recognition that comes with the ACCA name, the access to a wide network of peers and access to continuous professional development options.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

If you are looking for a career that is flexible (there are so many options within it), that is fully portable (you can then work in any country with minimum additional re-qualification), generally financially rewarding and increasingly more relevant and in demand, than go for accountancy!

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

ACCA is a recommendation in itself when you start your professional career.

In my current role, I use the skills I gained with the qualification: in the obvious way when I deliver technical finance and accountancy courses or provide financial advice but also in managing my small firm – through access to contacts in the local ACCA 'community', adding credibility to my background and having the skills required to manage a business.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

I believe that 'to whom much is given, much is expected'. ACCA is much more than a qualification; it's a way of life. It has a strong identity that motivates people and gives them a common spirit. Employers around the world recognise the time, money and effort you invest in qualifying and this raises your profile and later on increases your access to strategic roles.

ACCA has been the organisation that has shaped my success; that has made me see the world as one of opportunity where we can succeed if we work hard and we have the drive to go on improbable journeys to reach our given potential.

In the long term, I feel that I have received more than I have contributed to ACCA despite the fact that I have been supporting and actively promoting ACCA my entire professional life.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

I was working and studying at the same time – faced with a demanding role in BPP and then KPMG. It was challenging to juggle work, study and have a personal life. I never felt the challenges were insurmountable as I have always been a very motivated, hard working and positive person and this kept me healthy and happy with my own life. I managed to sit all papers and qualify in only two years and this has given a good boost to my career.



## PERSONAL DETAILS

Name	<b>LAURA PERRIN</b>
Job title	<b>FINANCE CONSULTANT</b>
Employer	<b>INDEPENDENT FINANCIAL CONSULTANT</b>
Studies	ACCA member since 2001



## Member profile

Richard Perrin is an audit partner in KPMG Romania, and an ACCA member since 2003. When asked about his professional career, he said: 'All my personal life I have been late: I was born one month after my due delivery date in 1970, I looked desperately for my wife for 32 years and I had my twins (Paul and Emma) and my youngest daughter (Liz) at almost 40! My professional life looks the other way round: French accounting certification at 28 and then ACCA membership, country manager in Hungary for a second tier audit firm at 30 and partner for KPMG Romania five years later.'

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY?

I did not choose a career in accountancy; I liked French literature and wanted to become a researcher. At the university it just happened that I liked one of our teachers in accounting and her husband offered me a trainee position during the summer in his consultancy firm where I had to prepare a group consolidation for a bank while I knew barely what debit and credit were! Don't worry, he told me, you will learn on the job! To conclude I would say that I am an accountant because I like the people I work with.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

Being an ACCA member I honestly feel part of an international community and I know that my membership will be recognised abroad. For me, ACCA is an accounting passport.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

Sit and pass ACCA as soon as possible – it is one of the best qualifications I have ever seen that will prepare you to be successful in your job! On the other side it is very important for students to discuss with people already working in accountancy to understand what the job currently involves but more importantly, what the job will be in the future because the role of accountants will dramatically change.

### AS YOUR SPOUSE IS AN ACCA MEMBER, HOW IS THIS A PLUS FOR YOU?

Lets start from the beginning and be honest. Without my wife, I would have never passed (and even sat) ACCA. The first reason was that – being a true Frenchman – my English was far from

perfect and I could not see myself passing so many modules 'dans la langue de Shakespeare'. Today my wife is quite involved in the ACCA community and we have the chance to meet and collaborate together with a lot of ACCA members.

### WHAT CHALLENGES OR BENEFITS CAME WITH STUDYING FOR THE SAME QUALIFICATION, AND HOW DID YOU OVERCOME OR BENEFIT FROM THEM?

When I started to study ACCA, I was country manager of an audit firm in Hungary employing 30 staff and in charge of our subsidiary in Romania with 20 additional employees. I would not say that I was delighted to have to study ACCA because of time constraints, but I wanted absolutely to lead by example as I was pushing my team to sit and pass ACCA. I was very lucky to be supported by my wife who was already an ACCA member and could help me study from 10pm to 2am every night. And guess what? I passed every exam at the first attempt except audit because I thought I knew everything already! The beauty of the story was that all my team succeeded in passing ACCA.

### IS THIS A CAREER THAT YOU WOULD RECOMMEND TO YOUR CHILDREN?

Yes, and for several different reasons:

- 1 You can work where you want in the world
- 2 Your brain has to work 24 hours a day
- 3 You work with people
- 4 You use top technology
- 5 You are in constant touch with the business and understand it so that you can even set up your own business.





## PERSONAL DETAILS

Name	<b>RICHARD PERRIN</b>
Job title	<b>ADVISORY PARTNER</b>
Employer	<b>KPMG ROMANIA</b>
Studies	ACCA member since 1998



## Member profile

Francesca is a Director in the assurance practice of PwC in Romania and she also manages the training centre, The Academy, at PwC. She has been working with PwC for over 10 years, having also coordinated the firm's activities in the Chisinau office between 2002–2003. She manages a sizeable portfolio of clients in Romania, leading audit engagements of statutory and IFRS financial statements/group reporting forms for large multinational and local companies, as well as large projects financed by international financial organisations. Francesca is a member of ACCA and the Chamber of Financial Auditors (CAFR) in Romania.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY?

I could say that it's more like the career chose me. On a summer vacation while I was in the university in Chisinau, I attended a class organised within a USAID funded project. The class was being taught by an American and he had an interpreter, since not everyone in the room spoke English. I was sitting in the first row and I was quick to answer many of the American lecturer's questions in English, without waiting for the interpreter to translate. At the end of the class, the deputy CEO of a local audit company who was also attending came to me and asked if I wanted to work for them. As I was close to graduation, I said yes, and that's how it all started.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

For me the first and main benefit is the knowledge I gained in the training in terms of information, clarity and practicality of the content. I really understood accounting when I trained for Paper 1 (current F1). It's knowledge that really prepares you to do a good job.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

Start with ACCA if you want 100% success in your career!

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

For an auditor, being an ACCA member is critical. Without achieving this, you cannot advance to management positions; also, being a member gives me access to valuable information on specific developments in my field, and I get this before changes are implemented, which is a key advantage.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

Time will prove for you as it has for me that the reward is so much bigger than the investment. I chose to pay for the training myself, that's how assured I was it will be worth every penny and every second I put into it!

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

Paper 1 (current F1) was challenging, as I needed to work on my technical English. I studied with a comprehensive dictionary at my side all the time. Also, the days and weeks when I was doing client work and was studying at the same time were tough but with good planning and without leaving things to the last minute, everyone can succeed.







## PERSONAL DETAILS

Name	<b>FRANCESCA POSTOLACHE</b>
Job title	<b>AUDIT DIRECTOR</b>
Employer	<b>PwC ROMANIA</b>
Studies	ACCA member since 2006



## Member profile

Adela Sova, an ACCA member since 2009, is currently the head of Globaltraining Romania and lecturer for the ACCA Qualification, specialising in financial and managerial accounting, and audit and assurance. Adela holds a degree in business administration from the Academy of Economic Studies in Bucharest and has over seven years of experience in audit and financial services. Her work experience also covers domains such as performance measurement and variance analysis, planning and budgeting within the telecom industry.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY ?

For me it wasn't really planned, it was more of a chance. I was a student and working part-time in marketing, within a multinational company, when offered a junior auditor position in the firm Baker Tilly. Given that I had heard that audit is a challenging domain, with every audit presenting you with different issues, I thought that a career in accountancy might be fit for me, despite the so-called 'lack of creativity'.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

As an ACCA member you are part of an elite group of people who you can consult with for matters which require professional judgement, and you benefit from worldwide recognition of your knowledge and skills. You are given the opportunity to keep your knowledge and skills updated by attending continuing professional development (CPD) events, where both access to information and networking are facilitated.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY ?

Within the current context of increased unemployment rates, the accountancy profession still gives stability at good pay rates. Within accountancy you could think of different roles and domains, such as audit, advisory services, reporting, business development, and, why not, even entrepreneurial roles. So, I would say, try it and see if you like it! Despite the economic context, it's still important to like, even love what you are doing for a job.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

Within my current role I am coordinating the training programs of Globaltraining in Romania, with ACCA being one of them. It helps, first of all, to have a thorough understanding of the needs of our students. Further, being an ACCA helps within the managerial role that I have, providing a structured and finance-oriented approach to all our business endeavours. For the finance tasks in my role I have the necessary knowledge to carry them out successfully.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

The ACCA Qualification gives one of the best returns on investments you could get. Education and knowledge and skills are definitely worth the 'pain'. If you embark on a career in accountancy, ACCA is definitely worth the time and money invested. Furthermore, it's no longer an option, it's a prerequisite for middle and top management positions in good European markets.

It is very important to like what you do. Now, if you have embarked on a career in a domain and you realise one day that it's not really what you wanted and it's not that fit for you anymore, with the ACCA 'passport' you do have the luxury to go for a 360 degree change. The knowledge and skills acquired make you a valuable asset in a wide range of domains and roles.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

I was a full-time employee, while studying for the ACCA Qualification. One of the biggest challenges was how to plan the spare time left, to cover self-study for the ACCA exams. I attended some classes as well, for several exams, but given that there were no easily affordable classes for individual students or firms at that time, for most of the exams I had to study on my own. This was another challenge I faced – which papers to go for tuition, and for which for self-study. Discussions with other ACCA students and colleagues helped a lot in shaping my understanding of how to overcome such challenges.



## PERSONAL DETAILS

Name	<b>ADELA SOVA</b>
Job title	<b>HEAD OF GLOBAL TRAINING ROMANIA</b>
Employer	<b>GLOBAL TRAINING ROMANIA</b>
Studies	ACCA member since 2009



## Member profile

Adrian has held several financial audit positions since joining PwC in 2000. In 2005 he became internal audit manager of Coca Cola Hellenic. Then, he moved on and joined The Rompetrol Group as corporate audit director of this oil group made up of industrial, construction, retail and logistics companies. From 2010 to 2012, Adrian was appointed finance director of Adevarul Holding, a publishing company comprising newspapers/magazines/books publishing, retail, logistics and e-commerce operations.

### WHY DID YOU CHOOSE A CAREER IN ACCOUNTANCY ?

As I had graduated with a major in economics from Bucharest's Academy of Economic Studies (ASE) back in 2000, major audit firms provided the best development opportunities in terms of values and knowledge.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

An ACCA member is much more technically competent thanks to all the finance and accounting knowledge acquired through the qualification. Being technically knowledgeable is a must if one aims at leading a group of people with some success.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY ?

Unless you're stirred up to set up your own venture, do your best to join, as soon as you graduate, a firm with a strong values culture (such as 'Blue Chip' multinationals running operations in Romania or Europe). Since we're talking about finance and accounting, that firm could well be one of the big audit firms. I strongly advise fresh graduates to give up money as a first criterion of choosing a job in favour of a firm with the right values culture and the right business processes.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

An ACCA member finds it much easier to grasp changes in the financial, accounting and fiscal realms as principles and patterns of thought have already been perfected throughout the qualification process. In turn, this professional prowess allows one to be at peace with herself/himself while facing other leadership challenges.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

I urge them to invest whatever it takes (energy, money) to achieve ACCA membership as the benefits accrued throughout the career will, by far, outstrip the perceived value of time and money invested and the value of other competing interests which are given up to focus on qualification. I strongly recommend graduates raise the issue of financially supporting the ACCA Qualification with their prospective employers. I would recommend sacrificing some salary if an employer is willing to cover study fees.

As the labour market also becomes increasingly global, finance professionals will enjoy work opportunities in different places around the world. As ACCA membership is a finance and accounting professional passport, members will find themselves better equipped to compete for those jobs.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

The key is to pursue the ACCA Qualification as soon as possible after graduating from university. The earlier you undertake the ACCA challenge, the higher the likelihood you will complete it in good time. In turn, you'll reap benefits sooner rather than later. Like any endeavour, the qualification requires hard work and discipline. I recall my first big challenge was to get into a different mindset while answering exam questions. You have to be very disciplined and pragmatic to pass an ACCA exam.

**PERSONAL DETAILS**

Name	<b>ADRIAN VASILE</b>
Job title	<b>MANAGEMENT CONSULTANT</b>
Employer	<b>SOLE TRADER</b>
Studies	ACCA member since 2004



## Member profile

Prior to joining Genpact, Daniela Vasilescu, FCCA, had 17 years of experience as finance director in various industries amongst which FMCG (Ursus Brewery), advertising (Ogilvy & Mather) pharmaceuticals (Sindan), consulting and professional services. Since 2007 she has been vice president for operations at Genpact overseeing several client accounts with a headcount of nearly 200 people, working in several verticals: AP, AR, general accounting, sourcing support and indirect procurement.

### WHAT BENEFITS DO YOU SEE IN BEING AN ACCA MEMBER?

ACCA's framework to bring together professionals, theorists and practitioners, engaging with the regulatory bodies and providing the right environment for the professional development of young and experienced professionals is unparalleled. The structure of certification has improved in content and flexibility catering to very diverse needs of employers and to the challenges of the global economy.

### WHAT ADVICE WOULD YOU GIVE TO STUDENTS THINKING ABOUT A CAREER IN ACCOUNTANCY?

The thing that has worked for me very well at the beginning of my career was the building of a very strong technical base, incorporating as many aspects as possible from the accounting frameworks, audit, financial planning and budgeting, risk management and supporting technology. In later stages this needs to be complemented with commercial instinct, strategic finance management and people leadership.

### CAN YOU IDENTIFY A WAY IN WHICH BEING AN ACCA MEMBER IS AN ASSET TO YOU IN YOUR CURRENT ROLE?

The ACCA membership is the first business card that speaks of my professional level to both my customers and employers. It's part of the 'first impression' which counts a lot in any new engagements. However, the professional connections to the ACCA community always had a great value to me – in terms of learning opportunities, information, opportunity to educate and influence the regulatory bodies. We are now at a point in which ACCA's efforts to support the global accounting convergence project is a true enabler of business globally.

### IS THERE ANYTHING YOU WOULD SAY TO STUDENTS CONCERNED ABOUT WHETHER THE TIME AND MONEY THEY INVEST IN DOING ACCA WILL BE WORTH IT IN THE LONG TERM?

While looking at these two very important elements in everyone's lives I would like you all to consider the following facts: time constraints in our lives are only growing bigger as we mature; the young years are invaluable in terms of flexibility and freedom and we have to invest them well. Financially, the qualification cost is in range with other professional qualifications and to me at least the payback did not prove to be a challenge.

I strongly believe that the organisation has proved to be forward thinking and highly adaptive. The growth in membership across the globe is keeping a close pace to the global economic evolution. The evolution of the ACCA syllabus also incorporates the evolution of the challenges the profession and its members have to face.

### WHAT CHALLENGES DID YOU FACE WHILST STUDYING, AND HOW DID YOU OVERCOME THEM?

I happened to undertake my studies quite late in life, after the Romania change of regime in the 90s. For people who have taken a large break between their higher education and the professional qualification, the ability to get back into the habit of studying is difficult. I had to cut back on social and personal time to cope. I resorted to waking up very early and studied before going to work. I did not have the support of my employer, who asked me 'Why do you need this? You are already overqualified for what you are doing!' I invested my own free time and finances but I did not regret it for one second – for the value of the content and the opening it gave to my career.





## PERSONAL DETAILS

Name	<b>DANIELA VASILESCU</b>
Job title	<b>VICE PRESIDENT FOR OPERATIONS</b>
Employer	<b>GENPACT</b>
Studies	ACCA member since 2003



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