

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 428,000 students and 162,000 members in 173 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 centres. 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. 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

International Certificate in Financial English – assessing language skills

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/EnqInstitutionsTable.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 Bucureşti, Cluj, Timișoara, Iași, Athens, Sofia and Chişinău 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	£81
*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>.

NOTE: for Greek residents and citizens, please note that starting 2009 we have a Joint Exam Scheme with SOEL, the Institute of Certified Public Accountants of Greece, meaning that in order to sit ACCA exams you will need to register with [SOEL](#) and after graduating all exams you will obtain both ACCA and SOEL membership.

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 (Joint Exam Scheme for Greece or tuition providers) 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/EnqInstitutionsTable.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.

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

ACCA Qualification

Exam level	Exam entry period	December 2014 exam fee (per exam)	June 2015 exam fee (per exam)
Knowledge (F1 - F3)	<i>Early</i>	£69	£71
	<i>Standard</i>	£74	£76
	<i>Late</i>	£225	£231

Skills (F4 - F9)	<i>Early</i>	£87	£90
	<i>Standard</i>	£93	£96
	<i>Late</i>	£245	£252
Professional (P1 - P3 and any two from P4 - P7)	<i>Early</i>	£100	£103
	<i>Standard</i>	£108	£111
	<i>Late</i>	£259	£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; 4 Vasile Milea Blvd., 2nd Floor, District 6, Bucharest, E-mail: adrianapleniceanu@bpp.ro; tel: +40 21 212 25 91 Fax: +40 21 212 24 22
- 2) Intercollege Globaltraining,** www.globaltraining.org. 31A Economu Cezarescu Street, 060754, Bucharest – 6, tel. +40213128811; +40314253663 fax: +40314253662 e-mail: info.ro@globaltraining.org
- 3) The Exp Group,** www.theexpgroup.com 28-30 Academiei Street, Excelsior Center, 9th floor, District 1, Bucharest; E-mail: georgepetrescu@theexpgroup.com; tel: +4021 311 31 58 fax: +4021 311 31 59
- 4) The Academy by PwC -** <http://www.pwc.com/ro/en/Training/ACCAadvantage.jhtml>; e-mail: the.academy@ro.pwc.com; PwC Romania Lakeview Building 8th floor 301-311 Barbu Vacarescu Street, Bucharest 2; +40212253832

ACCA Tuition Providers in Greece:

Approved:

- 1) Intercollege Global Training:** www.globaltraining.gr; 265 Mesogeion Avenue, Neo Psychiko, 15451, Athens, Greece; dotsias.s@intglobaltraining.com tel: + 30-210-6722868, fax: +30-210-6729629
- 2) Altium Training,** www.altiumtraining.gr; 260 Kifissias Avenue, Halandri, Athens, 15232, Greece, tel: +30-210-6899000, fax: +30 210 6846855, e-mail: aggelos.pсарas@altiumtraining.gr
- 3) Study Smart:** www.icap.gr; 2 Eleftheriou Venizelou Street, Kalithea, Athens, 17676, Greece, 30-6979-979543; email: kiritsis.d@studysmart.gr

ACCA Tuition Providers in Bulgaria:

Approved

- 1) BPP Professional Education:** www.bpp.com EOOD Elieff Center for Education and Culture, 1 University Park Street Studentski grad Sofia 1700 Bulgaria +359 2 960 7918, fax: +359 2 960 7945; mariabankova@bpp.com.

Because ACCA offices do not sell study materials please contact the above mentioned tuition providers in order to see what options they have for the students (they all have different fees).

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/. 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 81 £ that is payable on the 1st 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:

Exam level	Exam entry period	December 2014 exam fee (per exam)	June 2015 exam fee (per exam)
Introductory Certificate in Financial and Management Accounting (FA1 & MA1)	<i>Early (online only)</i>	£48	£50
	<i>Standard</i>	£51	£53
	<i>Late</i>	£202	£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:

Exam level	Exam entry period	December 2014 exam fee (per exam)	June 2015 exam fee (per exam)
Intermediate Certificate in Financial and Management Accounting (FA2 & MA2)	<i>Early (online only)</i>	£48	£50
	<i>Standard</i>	£51	£53
	<i>Late</i>	£202	£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>December 2014 exam fee (per exam)</i>	<i>June 2015 exam fee (per exam)</i>
Diploma in Accounting and Business (FAB, FMA and FFA)	<i>Early (online only)</i>	£69	£71
	<i>Standard</i>	£74	£76
	<i>Late</i>	£225	£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>December 2014 exam fee (per exam)</i>	<i>June 2015 exam fee (per exam)</i>
<i>FTX, FAU, FFM</i>	<i>Early (online only)</i>	£69	£71
	<i>Standard</i>	£74	£76
	<i>Late</i>	£225	£231

3. DIPLOMA IN INTERNATIONAL FINANCIAL REPORTING – DIPIFR

The ACCA Diploma in International Financial Reporting (DiplFR) will enable you to cross boundaries in an increasingly important field of accountancy. It is designed to develop knowledge of international financial reporting standards. It provides an understanding of the concepts and principles which underpin them, and of their application in the international marketplace.

This qualification is intended for professional accountants and auditors, working in practice and industry, who are qualified in accordance with national accounting standards.

ACCA has designed the programme to be flexible, so that the Diploma can be completed in three to six months. Any accounting practitioner or auditor, qualified in accordance with national accounting standards is eligible to take the qualification.

In order to obtain this diploma you will have to pass a three-hour exam. The subjects are divided into: Section A mainly consisting in calculus problems and Section B comprising theory subjects (in Section A there is a compulsory question of 25 points and in Section B there are three out of four optional questions of 75 points – a total of 100 points. The pass note is 50 points).

a) INITIAL REGISTRATION

The minimum requirements to be able to register for this diploma are:

- Membership of an Accountancy Professional Body **OR**
- A relevant degree plus two years' work experience **OR**
- Three years' relevant work experience **OR**
- ACCA Affiliate **OR**
- ACCA Diploma in Financial Management (or Certified Diploma in Accounting & Finance) **OR**
- ACCA Certificate in International Financial Reporting plus three years work experience

You can apply for the Diploma in International Financial Reporting (DiplFR) at any time, but if you want to sit exams at a specific exam session, ACCA UK need to **receive** your registration form and copies of all your supporting documents **at least 20 days before** the following closing dates:

- 8 April for the June exam session
- 8 October for the December exam session

If you wish to request a change to exam sessions and centres, you will need to do this online and by above-mentioned dates.

APPLY ONLINE

The quickest way to become a DiplFR student is to apply online. **You will still need to send copies of your supporting documents by post.** If you want to sit exams at a specific session, these will need to be **received** by ACCA by the closing dates above.

APPLY BY POST

You can also apply by completing the application form, and sending it to ACCA UK along with copies of your supporting documents. If you want to sit exams at a specific session these will need to be **received** by ACCA by the closing dates above. You should check with your local postal delivery service to find out about postal delivery times to the UK.

No matter whether you register online or you fill in the printed form, your registration file (containing documents listed in Appendix 1 – without list of subjects - plus a [reference letter from your employer](#) to prove your work experience) will have to reach ACCA UK office (ACCA Customer Services 2 Central Quay 89 Hydepark Street Glasgow G3 8BW United Kingdom) this can be done either by: 1) you sending them directly to UK or 2) contact one of the accredited [tuition providers](#) who might also offer administrative services.

Because this is a one exam qualification, no exemptions apply.

b) FEES

Your initial registration fee includes one exam attempt. You will need to pay for each re-sit.

December 2014 fee is £205 for the initial registration fee and £205 for a re-sit. The late entry exam fee is £299.

June 2015 fee is £211 for the initial registration fee and £211 for a re-sit. The late entry fee is £299.

Re-sits are charged at the same price as the initial registration fee above.

These fees are subject to change without written notice.

If you do not pass this exam in two consecutive sessions of examination (taking place in June and December), you will have to re-register for the DiplIFR program paying the registration fee which will be valid at that time.

c) TRAINING / STUDYING

The study materials can be ordered online on www.accaglobal.com or bought from our approved tuition providers. Please contact the companies offering ACCA courses for materials ([tuition providers](#)). You will also find more information regarding the study as well as subjects from the previous sessions of exams visiting:

<http://www.accaglobal.com/gb/en/qualifications/glance/dipifr/overview.html>. Most of the tuition providers offer DiplIFR courses, as well.

The students who pass DiplIFR exam will be granted an exemption from ACCA Qualification from exam F7 Financial Reporting.

4. CERTIFICATE IN INTERNATIONAL FINANCIAL REPORTING

The Certificate in International Financial Reporting (CertIFR) is an ideal qualification to help you develop an understanding of IFRS or gain formal recognition for your existing IFRS skills and knowledge. Cost effective and flexible, CertIFR provides a comprehensive introduction to the principles of IAS and IFRS and is delivered entirely online through ACCA's e-qualification portal so the main difference between DiplIFR and CertIFR is that the latter is obtained online.

The target audience is professional accountants and auditors, qualified in accordance with national accounting standards or other national accounting standards who wish to develop their skills in the field of IFRS. However, it is possible for those with experience, but no formal qualifications in accounting and auditing to register for this Certificate.

a) INITIAL REGISTRATION / FEES

Individuals can register online at any time during the year:

(https://equals.accaglobal.com/ac/register.nsf/Process?OpenForm&Cde=ACCA018b_Do=Who).

The course materials and assessment for the Certificate in International Financial Reporting are available together for £230 or separately at a cost of £130 each.

Following payment by credit or debit card of £230 (or £130 for the course or assessment only), access to the online course and assessments will be provided for a period of three months. Students will also have access to an online course tutor.

It is anticipated that the average student will take 20 hours to work through the course, therefore, as a member you can claim up to 20 units of verifiable CPD, and a further five units for successfully completing the assessment, as long as IFRS is relevant to your training and development needs.

ACCA members receive a discount for the Certificate. The course materials and assessment are available **together for £175 or separately at a cost of £95 each**. The discount is applied automatically when members apply online with a valid credit or debit card and enter their ACCA membership number.

b) EXAM

In the assessment, individuals must pass the one-hour multiple-choice questions assessment. The pass mark is 50% - you have to answer to 25 multiple choice questions. You can use any computer which has an internet connection in order to pass this exam, during the 3 (three) months of access to the CertIFR exam.

Those who fail are allowed two attempts to re-sit this test. All attempts at the test must be conducted within three months of access to the online course. Candidates may repeat their test immediately if they wish. However, they are strongly advised to leave a week before a retest in order to review the course and to consolidate their learning.

If a candidate still fails after three attempts at the test, they will have to pay a further registration fee and will be offered another three attempts to pass the test.

For further information please access:

<http://www.accaglobal.com/en/qualifications/glance/certifr/course-details.html>.

5. CERTIFICATE IN INTERNATIONAL AUDITING

This certificate covers the principles of International Standards on Auditing through online tuition and objective testing assessment. The course offers a fast and flexible way to study through interactive online study.

a) REGISTRATION / FEES

Students can enrol online through the e-qualifications portal at any time during the year (https://equals.accaglobal.com/ac/register.nsf/Process?OpenForm&Cde=ACCA023b_Do=Who).

Following payment by credit or debit card of the fee, they will have access to the online course for a period of three months, during which time they will work through the course material and sit the Multiple Choice Question (MCQ) examination.

The course materials and assessment for the Certificate in International Auditing are available together for £230 or separately at a cost of £130 each.

The certificate is delivered entirely through ACCA's e-qualifications portal – ACCA's virtual learning environment. The course is self-contained, although students may benefit from having access to the IFAC online handbook of Auditing and Ethics Pronouncements 2001, which can be ordered from the IFAC website.

ACCA members receive a discount for the Certificate. The course materials and assessment are available together for £175 or separately at a cost of £95 each. The discount is applied automatically when members register online with a valid credit or debit card and enter their ACCA membership number.

b) EXAM / STUDYING

It is anticipated that the average student will take 25 hours to work through the course and ACCA members can claim up to 25 hours of verifiable continuing professional development (CPD) for following the course and a further five units for successfully completing the assessment.

It is only possible for candidates to take the assessment via the e-qualifications portal, as this is an online course only, and marking is also administered and conducted electronically. The score for the examination will be available on screen for the candidate immediately after taking the assessment.

Students must pass the one hour MCQ examination and the pass mark is 50%. Those who fail are allowed two attempts to resit this examination. All attempts at the examination must be conducted within the three months of access to the online course. Candidates may repeat their examination immediately if they wish. However, they are strongly advised to leave a week before a retest in order to review the course and to consolidate their learning.

If a candidate still fails after three attempts at the examination, they will have to pay a further registration fee.

6. INTERNATIONAL CERTIFICATE IN FINANCIAL ENGLISH

Cambridge ICFE is an ideal qualification for anyone thinking of, or already pursuing, a career in accounting or finance. It is also ideal for candidates who wish to embark on an accountancy or finance qualification, and will be a valuable addition to the CV of anyone starting their career in finance.

For the finance professional with an already established and successful career, it can be used to validate their financial English language skills and provide proof of their linguistic skills and expertise.

Successful candidates will be able to use the language skills they develop through Cambridge ICFE in practical situations, to participate in meetings and discussions of a financial nature and to express opinions clearly. They will be capable of understanding financial documents including statements, journal articles, letters, reports and proposals. Studying for Cambridge ICFE will help learners to improve their language skills and use them in a wide range of accounting and financial contexts.

Fit for business

Cambridge ICFE can be used as a valuable recruitment tool to help employers with the selection process and training of their people. This unique exam will help the ambitious to demonstrate their skills and suitability for a successful career in international finance. Employers can be confident that any employee who has passed the Cambridge ICFE exam will be capable of working in an international finance context as they will possess high levels of English language and an understanding of the kind of language used in a demanding, fast-moving profession.

The Cambridge ICFE exam is available twice a year – in May and November – starting in May 2007.

Visit www.FinancialEnglish.org for more information about Cambridge ICFE or contact:

<http://www.britishcouncil.org/ro/romania.htm>.

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 organised, 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 current 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.
- We still have some key decisions to make around **this group of students:**
 - a further annual subscription notice for 2014 may be raised in November 2013 - which would be due for payment on or before 1 January 2014. Or,
 - the 2014 annual subscription notice may be raised (at some point to be decided) in 2014 and then at the same point each year thereafter. Effectively introducing a second ACCA annual subscription run for students registered with ACCA between 9 November and 8 May each 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

Name	Barclays Plc
Bank Address	First Floor, Aurora House 120 Bothwell Street, Glasgow UK G2 7JT
Swift Code	BARCGB22
IBAN	GB48 BARC 2033 7040 7799 38
Sort Code	203370
Account Name	ACCA
Account Number	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. DiplFR TEMPLATE EMPLOYER LETTER

Company Header

Company Logo

Date

To Whomever It May Concern

Through the following, we certify that Mrs. / Mr., who has been working with our company for year(s), holds a years experience in the financial field, proving at the same time a valuable employee and human asset.

Also, we recommend him / her as a suitable person to undertake Diploma in International Financial Reporting, as this particular qualification will assist him / her in his / her current and future activities with our company.

We see this qualification as an important step in the Continuous Development Program that we, as a company, encourage our employees to pursue.

Thank you.

Best regards,

Official Signature & Stamp

4. 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://www2.accaglobal.com/members/qualifications/mba/>)

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

(http://www2.accaglobal.com/members/qualifications_partners/academic/leadership_studies)

ACCA/Institute of Directors Certificate and Diploma in Company Direction

(http://www2.accaglobal.com/documents/loD_2008.pdf)

Membership of the Institute of Internal Auditors (The IIA)

(<http://www2.accaglobal.com/allnews/members/2007/NEWSQ1/News/2869458>)

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