

TFAC

THAILAND FEDERATION OF ACCOUNTING PROFESSIONS



FAP

FEDERATION OF ACCOUNTING PROFESSIONS



**ASSESSMENT STATEMENT FOR
ASEAN CHARTERED PROFESSIONAL ACCOUNTANT**

FEDERATION OF ACCOUNTING PROFESSIONS
UNDER THE ROYAL PATRONAGE OF HIS MAJESTY THE KING
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26032019

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INTRODUCTION

1. The ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services

1.1 The Governments of Member Countries of the Association of South East Asian Nations (collectively referred to as “ASEAN”, and comprising Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People’s Democratic Republic, Malaysia, Republic of the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Vietnam) have agreed on the ASEAN Mutual Recognition Arrangement on Accountancy Services which aims to:

- a) facilitate mobility of accountancy services professionals across ASEAN Member States;
- b) enhance the current regime for the provision of accountancy services in the ASEAN Member States; and
- c) exchange information in order to promote adoption of best practices on standards and qualifications.

1.2 A copy of the ASEAN Mutual Recognition Arrangement on Accountancy Services, which was signed on 13 November 2014, is available at ASEAN Web Site, at: <http://www.asean.org/communities/asean-economic-community/category/services>

2. ASEAN Chartered Professional Accountant (ACPA)

2.1 Under the MRA, a Professional Accountant who holds the nationality of an ASEAN Member Country and who possesses qualifications and experience that complies with the requirements specified in Part B of this Assessment Statement may apply to be placed on the ASEAN Chartered Professional Accountants Register (ACPAR) and accorded the title of ASEAN Chartered Professional Accountant (ACPA).

2.2 The National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of each participating ASEAN Country will authorize a Monitoring Committee (MC) to receive and process applications from its Professional Accountants for registration as ACPA and to maintain the ASEAN Chartered Professional Accountants Register (ACPAR). In the

case of Thailand, details of the National Accountancy Body and/or Professional Regulatory Authority and Monitoring Committee are in Part A of this Assessment Statement.

3 Privilege and Obligation of Registered Foreign Professional Accountant (RFPA)

- 3.1 An ACPA who wishes to provide professional accountancy services in another participating ASEAN Country shall apply to the National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of a participating ASEAN Host Country to be registered as a Registered Foreign Professional Accountant (RFPA). Pursuant to the MRA, a Registered Foreign Professional Accountant (RFPA) will be permitted to work in collaboration with designated Professional Accountants in the said Host Country, except for signing off of an independent auditor's report and other accountancy services that require domestic licensing from the authorities of the Host Country, subject to domestic laws and regulations of the Host Country, where applicable.
- 3.2 A Registered Foreign Professional Accountant (RFPA) shall provide accountancy services only in the areas of competence as may be recognized and approved by the National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of a participating ASEAN Host Country, and shall undertake assignments only in the specific discipline(s) in which he/she has been registered for. He/she shall also be bound by:
- a) codes of professional conduct in accordance with the policy on ethics and conduct established and enforced by the country of origin in which he/she is registered as an ASEAN Chartered Professional Accountant (ACPA);
 - b) prevailing laws and regulations of a participating ASEAN Host Country in which he/she is permitted to work as a Registered Foreign Professional Accountant (RFPA); and
 - c) work in collaboration with a local Professional Accountant in a participating ASEAN Host Country, subject to the domestic laws and regulations of the Host Country.

4. Accountancy Services

There are two types of accountancy services which are regulated or require domestic licensing:

a) Certified Public Accountant (CPA)

Certified Public Accountants must satisfy requirement of the CPA license from **FAPTFAC** under the Accounting Professions Act B.E. 2547 (2004) for the purpose of providing auditing services, which is defined as an auditor's signature or opinion as an auditor for certifying the auditing or a document.

b) Accountant

Accountant must satisfy the registrar of MOC and be a member of **FAPTFAC** or registered with **FAPTFAC**. They are responsible for the bookkeeping in accordance with the Accounting Act B.E. 2543 (2000)

5. Purpose and operation of Assessment Statement

5.1 This Assessment Statement provides a framework for the assessment of professional Accountants for placement on the ASEAN Chartered Professional Accountants Register (ACPAR) by the Thailand Monitoring Committee.

5.2 This Assessment Statement shall be reviewed and accepted by the ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) before the Thailand Monitoring Committee is authorized to operate the ASEAN Chartered Professional Accountants Register (ACPAR).

PART A: THE NATIONAL ACCOUNTANCY BODY, PROFESSIONAL REGULATORY AUTHORITY AND MONITORING COMMITTEE

6 The National Accountancy Body and/or Professional Regulatory Authority in Thailand

- 6.1 Federation of Accounting Professions (**FAPTFAC**), and Department of Business Development (DBD) under the Ministry of Commerce (MOC) are the National Accountancy Body in Thailand.
- 6.2 **FAPTFAC** is a statutory body under the Accounting Professions Act B.E. 2547 (2004). The Act provides for the registration of professional accountants, certifies the qualifications and conduct of the professional accountants.
- 6.3 The Oversight Committee on Accounting Professions, under Ministry of Commerce (MOC) is the Professional Regulatory Authority, a national regulator of **FAPTFAC**.
- 6.4 The Department of Business Development (DBD) under Ministry of Commerce (MOC) is a statutory body that administers Accounting Act B.E. 2543 (2000)

7 The Monitoring Committee in Thailand

- 7.1 The Thailand Monitoring Committee (MC) is established by **FAPTFAC** as the competent body to exercise the functions, on behalf of **FAPTFAC**, to develop and maintain an ASEAN Chartered Professional Accountants Register (ACPAR) in Thailand.
- 7.2 The MC comprises of the President of the **FAPTFAC**, who shall be the chair of the MC, ex officio members who derived from the Chairman of Accounting Profession in the Accounting Education and Technology Committee; the Chairman of Accounting Profession Development Sub Committee, and a representative from Department of Business Development, and other members of no more than 5 persons who are appointed by the **FAPTFAC**. Names of members of MC are in Annex 1.

7.3 The contact person is:

FEDERATION OF ACCOUNTING PROFESSIONS UNDER THE
ROYAL PATRONAGE OF HIS MAJESTY THE KING

133 **FAPTFAC** Building, Sukhumvit 21 Road,

Klong Toei Nua, Watthana, Bangkok 10110 Thailand

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Fax: (66) 285-2501

Website: <http://www.fapTFAC.or.th>

e-mail: fapTFAC@fapTFAC.or.th

8 Roles of the Monitoring Committee (MC)

8.1 In assessing compliance with the qualifications and experience set out in the ASEAN Mutual Recognition Arrangement on Accountancy Services for registration as an ASEAN Chartered Professional Accountants, the MC shall adhere to the criteria and procedures in this Assessment Statement.

8.2 The MC shall also undertake to ensure that all ASEAN Chartered Professional Accountants (ACPAs) on its ASEAN Chartered Professional Accountants Register (ACPAR) of the country of origin:

- a) comply fully with the requirements specified in the MRA; and
- b) provide evidence when apply for renewal of their registration that they have complied with the Continuing Professional Development (CPD) at a level prescribed in this Assessment Statement.

8.3 The MC shall withdraw and deregister the ASEAN Chartered Professional Accountants (ACPA) from the ASEAN Chartered Professional Accountants Register (ACPAR) where:

- i) the ASEAN Chartered Professional Accountants (ACPA) have contravened the ASEAN MRA as a Registered Foreign Professional Accountant (RFPA) in the Host Country; or
- ii) disqualified by the Country of Origin and/or non-compliance with its Continuing Professional Development (CPD) policy; or
- iii) Violation of technical, professional or ethical standards either in the Country of Origin or Host Country that had led to deregistration or suspension from practice.

9 Authorization to work as Registered Foreign Professional Accountants

- 9.1 Applications by an ASEAN Chartered Professional Accountants (ACPA) from another participating ASEAN Country to work as a Registered Foreign Professional Accountant (RFPA) in Thailand shall be made to the **FAPTFAC**. Upon acceptance and payment of a prescribed fee, the RFPA will be permitted by the **FAPTFAC** to work in collaboration with designated local Professional Accountants in Thailand. The RFPA will not be eligible to work in independent practice to sign off the auditor's report which is required by any written law to be signed by a Certified Public Accountant (CPA) in accordance with the Accounting Professions Act B.E. 2547 (2004).
- 9.2 **FAPTFAC** shall monitor and assess the professional practice of Registered Foreign Professional Accountants (RFPAs) to ensure compliance with the MRA. **FAPTFAC** may prepare rules, which shall not contradict or modify any of the provisions in the MRA, for the purposes of maintaining high standards of professional and ethical practice in Accountancy.

PART B: ASSESSMENT MECHANISMS

10 Requirements for registration as ASEAN Chartered Professional Accountant (ACPA)

10.1 A professional accountant who meets the following qualifications, practical experience and conditions is eligible for registration as an ASEAN Chartered Professional Accountant (ACPA):

- a) has completed an accredited accountancy degree, or professional accounting qualifications recognized by **FAPTFAC**;
- b) possess a current and valid **FAPTFAC** membership
- c) has been assessed as eligible for CPA license and/or approved certification of accountancy by **FAPTFAC**;
- d) has acquired a minimum of three (3) years of post-qualifying practical experience cumulatively within any five (5) consecutive year period following the graduation with reference to (a) (paragraph 11);
- e) has complied with the Continuing Professional Development (CPD) policy of **FAPTFAC** (paragraph 12); and
- f) has no record of serious violation of technical, professional or ethical standards (paragraph 13).

10.2 Details of each of the above qualifications, practical experience and conditions are described in the ensuing paragraphs.

10.3 An application for registration as an ASEAN Chartered Professional Accountant (ACPA) shall be made in the format prescribed in Annex III to this Assessment Statement.

11 Attainment of a minimum of three years of post-qualifying practical experience cumulative within any five (5) consecutive year period following the graduation with reference to paragraph 10.1 (a) (paragraph 10.1 (c))

11.1 A professional accountant is eligible for registration as an ASEAN Chartered Professional Accountant (ACPA) if he/she has at least three (3) years of relevant post qualifying practical work experience cumulatively within any five (5) consecutive year period after completing the accredited accountancy degree or professional accounting qualification recognized by

FAPTFAC. Assessment of practical work experience shall be carried out through:

- a) submission of a report describing the type, significance and level of responsibility of the post qualifying practical work experience attained over a period of at least 3 years cumulatively within any 5 consecutive year period following the graduation from accredited accountancy degree or professional accounting qualification recognized by **FAPTFAC**. The report must demonstrate that the candidate has engaged in professional practice which, directly or indirectly, calls upon his accountancy knowledge, skills, experience and judgment, and has a significant influence on the technical direction of accountancy services; and
- b) a professional assessment to review the practical work experience claimed and assessed the relevance and adequacy for registration. This process can be done by either interview or review documents.

11.2 The report on post qualifying practical accountancy work experience (consistency) attained over a period of at least 3 years cumulatively within any 5 consecutive year period following the graduation from accredited accountancy degree or professional accounting qualification recognized by **FAPTFAC**, shall be submitted to the MC. Except if the report had earlier been submitted to the **FAPTFAC** pursuant to the application for CPA license with **FAPTFAC**, the said report could be referred to by the MC.

11.3 The MC will arrange for the professional evaluation to be reviewed the work experience certificates.

11.4 Acceptable accountancy practical experience includes auditing and assurance, finance, financial accounting, financial risk management, financial planning, insolvency and reconstruction, taxation, management accounting and academia or other accountancy experience such as technical, economic and administrative factors affecting accountancy works.

12 Maintenance of Continuing Professional Development (CPD) (paragraph 10.1 (d))

12.1 Every ASEAN Chartered Professional Accountant (ACPA) is required to engage in CPD to the extent that meets the prevailing norms prescribed by

FAPTFAC for the maintaining of the CPA license or the Accountant's registration.

12.2 The objectives of **FAPTFAC**'s CPD program is to reinforce the need for lifelong learning and to provide a framework through which professional accountants could systematically maintain and enhance competency to do a job in their area of expertise. The ACPA applicant requires to complete at least 40 hours (or equivalent learning units) of relevant professional development activity in each year, of which 20 hours (or equivalent learning units) shall be verifiable.

12.3 Every ASEAN Chartered Professional Accountant (ACPA) shall be required to submit evidence on compliance with the CPD requirement. The following are acceptable evidence of participation in Continuing Professional Development:

- a) CPE training program conducted by any institutes authorized by **FAPTFAC**; or
- b) declaration by the ASEAN Chartered Professional Accountant (ACPA) showing participation in CPD in the format prescribed in Part C of this Assessment Statement.

13 Compliance with Code of Professional Conduct and Ethics (paragraph 10.1 (e))

13.1 All professional accountants who are member of **FAPTFAC** or registered with **FAPTFAC** bound by **FAPTFAC** Rules' No. 19 Code of Professional Conduct and Ethics B.E. 2553 (2010). The MC will also require all professional accountants who are registered on the ASEAN Chartered Professional Accountant Register (ACPAR) to be bound by the same Code of Professional Conduct and Ethics Rules.

13.2 Every ASEAN Chartered Professional Accountant will be held individually accountable for his/her actions taken in their professional work. In his/her practice of accountancy, he/she shall not have any record of serious violation on technical, professional or ethical standards, either in Thailand or elsewhere.

13.3 Every ASEAN Chartered Professional Accountant is bound by **FAPTFAC** Rules' No. 19 Code of Professional Conduct and Ethics B.E. 2553 (2010) to practice only in areas which they are competent in.

14 Keeping of records for continuing mutual monitoring

14.1 In order to facilitate mutual monitoring, verification of operations of the procedures of participating ASEAN Member Countries and information exchange, the MC shall keep a set of all successful applications for registration on ASEAN Chartered Professional Accountant Register (ACPAR), which shall include:

- a) a copy of the report describing the post qualifying practical accountancy work experience attained over a period of minimum 3 years within a 5 year period following the graduation from accredited accountancy degree or professional accounting qualification recognized by **FAPTFAC**.; and
- b) evidence of participation in CPD program.

14.2 The MC may carry out random audits of the records in the ASEAN Chartered Professional Accountant Register (ACPAR) according to **FAPTFAC**'s policy to determine:

- a) declarations of participation in CPD; and
- b) continued compliance with the conditions of registration.

PART C: REGISTRATION PROCESS

15. Guide to Application for Registration as ACPA

15.1 General

This section describes the procedures involved in application for and renewal of registration with the MC as ASEAN Chartered Professional Accountants (ACPAs).

15.2 Application process

- (a) Application for registration shall be made on the prescribed application form in Annex III and submitted to the MC. The type of documents to be submitted, initial registration fee, renewal fee, and where the application is to be submitted are listed in the application form.
- (b) The MC will conduct professional assessment.
- (c) Applicants will be informed of the decision by the MC in writing.
- (d) A certificate of registration will be issued to successful applicant. The term of registration shall be one calendar year from the date of registration. Registration is on annual renewal basis.

16. Professional Assessment

The MC shall conduct assessment on the practical experience in accountancy of the applicant. MC may exempt professional assessment requirement.

16.1 Notice of Results

The MC will inform all candidates in writing, of the results of its assessment, including providing reasons for failure, where applicable.

16.2 Availability of Assessment Report

The MC will ensure that documents containing information on its assessment of applicants for registration on the ASEAN Chartered Professional Accountants Register will be made available when requested by the ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) for purposes of review as required under the MRA.

ANNEX 1: MEMBERS OF THE MONITORING COMMITTEE, THAILAND

Members of the Monitoring Committee are:

Chairman:

Mr. Chakkrit Parapuntakul

President, Federation of Accounting Professions

Members:

Assoc. Prof. Kobkaew Ratanaubol

Chairman, Accounting Profession in the Accounting Education and Technology Committee, TFAC

Dr. Teerachai Arunruangsirilert

Chairman, Accounting Profession Development Sub-Committee, TFAC

Mrs. Jaruwan Ruangswadpong

Secretary-General, TFAC

Mrs. Sorada Lertharpachit

Director Business Accounting Supervision Division, Department of Business Development, Ministry of Commerce

Mr. Chanchai.chaiprasit

Chairman, Foreign Affair Sub-Committee, TFAC

Mr. Prasan Chuaphanich

President, Federation of Accounting Professions

Members:

Assoc. Prof. Dr. Virach Aphimeteetamrong

Chairman, Accounting Profession in the Accounting Education and Technology Committee, FAP

Mr. Supot Singhasaneh

Chairman, Accounting Profession Development Sub-Committee, FAP

Mrs. Vilai Chattanrassamee

Secretary General, FAP

Mr. Boonlert Kamolchanokkul

Chairman, Foreign Affair Sub-Committee, FAP

The current contact person:

Ms. Areerat Lailean Chularat Jitpaisanwattana

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ANNEX II :APPLICATION PROCEDURES

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- 2.0 Scope
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- 4.0 Abbreviations/Terminology
- 5.0 Responsibility
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1. Aim

This Procedure is applicable to the verification requirements of professional accountants who apply to be registered with the ACPAR. This is to meet stipulated requirements of the ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services as ASEAN Chartered Professional Accountants (ACPA).

2. Scope

It encompasses the processing of applicants to register as ASEAN Chartered Professional Accountants (ACPA).

3. Reference Document

- a) Accountants Act B.E. 2543 (2000)
- b) Accounting Professions Act B.E. 2547 (2004)
- c) **FAPTFAC** Rules' No.19 Code of Professional Conduct and Ethics B.E. 2553 (2010)
- d) ASEAN Mutual Recognition Arrangement on Accountancy Services signed in Myanmar on 13 November 2014.

4. Abbreviations/Terminology

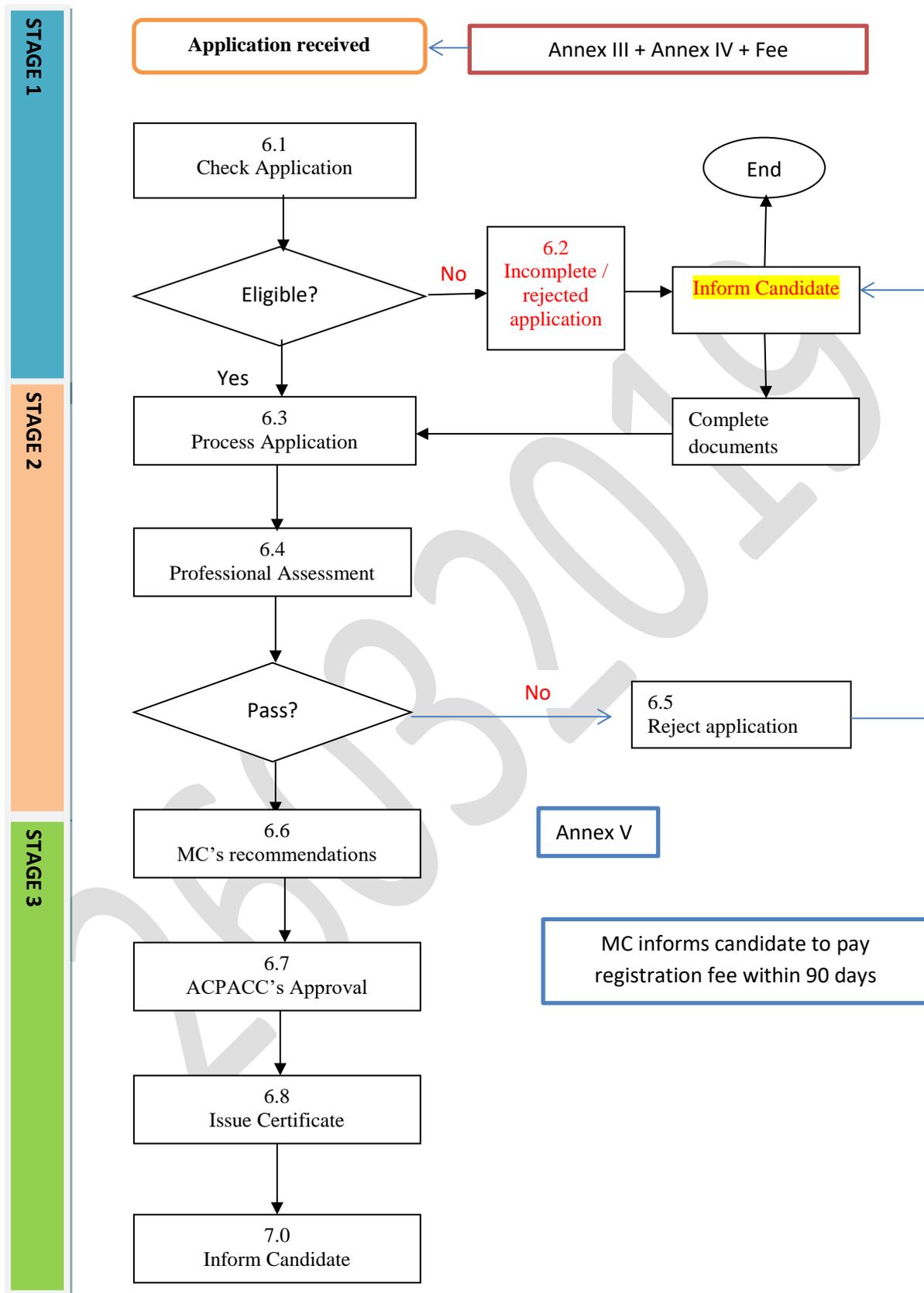
AO	Administrative Officer
FAPTFAC :	Federation of Accounting professions
ACPA:	ASEAN Chartered Professional Accountant
MC:	Monitoring Committee

5. Responsibility

The responsibility of implementing and maintaining this procedure is with the Chairman of Monitoring Committee.

Routine administration associated with this function is with Administrative Officer and other support staff who are held responsible for the quality of their work at all times in accordance with written procedures and instructions.

6. Flow Chart



	Details	Action Responsibility
6.1	<p>Check Application for Eligibility Receive application and check documents received from Candidate based on ACPA Guidelines on Criteria and procedures and ensure that documents are in order and complete:</p> <ul style="list-style-type: none"> (i) Complete ACPA Application Form (Annex III) (ii) Description of practical experience fulfilled in accordance to Article 4.1.3 (Annex IV) (iii) Declaration (Annex IV) (iv) Copy of license certificate (v) Copy of Identity's card (vi) Copy of Degree / accredited professional qualification (vii) Copy of CPA certificate (if any) <p>If application is incomplete or ineligible, proceed to step 6.2.</p> <p>If application is eligible and complete, proceed to step 6.3.</p>	AO
6.2	<p>Rejected / Ineligible Application</p> <ul style="list-style-type: none"> (i) Inform candidate by writing that his/her application is incomplete / rejected (ii) Additional documents received for incomplete application – proceed to step 6.3 (iii) Reject application – end 	AO
6.3	<p>Process Application</p> <ul style="list-style-type: none"> (i) Admin Officer to forward checked application documents for MC's consideration with a letter of good standing indicating the candidate's particulars, qualification, post qualifying experience, CPD compliance and no violation of professional conduct and ethics; (ii) MC to review documents and make reference to FAPTFAC. (iii) Upon satisfactory reference made to FAPTFAC, proceed to step 6.4 	AO MC
6.4	<p>Professional Assessment</p> <ul style="list-style-type: none"> i) MC to conduct assessment with the applicant covering relevant work experience, technical knowledge and code of professional conduct ii) Pass – proceed to step 6.6 iii) Fail – proceed to step 6.5 	MC
6.5	<p>Reject application MC to inform candidate</p>	MC
6.6	<p>MC's Recommendation to ACPACC MC to recommend pass applications to ACPACC for consideration and approval</p>	MC
6.7	<p>ACPACC's Approval ACPACC to approve and confer the title of ASEAN Chartered Professional Accountants (ACPA)</p>	ACPACC

6.8	Issue Certificate Issue certificate of ACPA to successful candidate	ACCPAC
7.0	Inform Candidate To inform successful candidate of the result in writing	AO

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Annex III: FORM 1 APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

(To be completed by Applicant in BLOCK LETTERS)

Country of Origin :	TFAC Membership: CPA license Number or Approved Certification Number by FAP/TFAC: and FAP Membership:	CPA/Membership Professional Accountancy Admission Date:
Name (in full as per Identity's Card / Passport):		Name Title : (Mr. /Mrs. /Ms. /Dr./others)
Academic Qualification Accredited Accountancy Degree Recognized by TFAC:	University/Institute/College Qualification Place: (University/Institute/College)	Graduation Dated: Date Obtained:

ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTER (ACPAR):

Certified Compliance with ASEAN CPA Criteria	Tick (✓) where applicable
Completed an accredited <u>accountancy degree</u> or <u>professional recognized accounting qualification recognized by TFAC</u> any program, or <u>assessed recognized Equivalent</u>	
Possess a current and valid FAP/TFAC membership	
Been assessed within their own country as eligible for <u>CPA license and/or approved certification of accountancy by FAP/TFAC</u>	
<u>Gained a</u>Acquired relevant practical experience of minimum <u>of not less than</u> three (3) years cumulatively within any five (5) consecutive year period of <u>following the recognized qualification</u> relevant practical work experience since graduation	
Complied with the Continuing Professional Development policy of the Country of Origin	
Confirmed signature on statement of compliance with codes of ethics	
Applicant's Signature:	Date of Application:

<u>For Official Use Only</u>	
ACPA MC :	Meeting Date:
..... (Country of Origin)	
Result :	Approval Date :
ACPA No :	Registration Fee :
Secretary General:	Cashier :

Annex IV: FORM 1 (PART 2) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

(To be completed by Applicant in BLOCK LETTERS)

Country of Origin:	CPA license Number or Approved Certification Number by FAP and:	Membership Admission Date:
	FAP Membership No.: <i>(in Country of Origin)</i>	Membership Admission Date: <i>(in Country of Origin)</i>

A. PERSONAL PARTICULARS *(please tick (✓) where applicable)*

Name (in full as per Identity's card / Passport):		Name Title : <i>(Mr. /Mrs. /Ms. /others)</i>
Mailing address: _____ _____ _____ _____	Permanent address: <input type="checkbox"/> Same as current address _____ _____ _____ _____	Photo
Post Code & Country: _____	Post Code & Country: _____	
Tel: <i>(Mobile)</i>		Email:
Tel: <i>(House)</i>		Date of birth: <i>(dd / mm / yyyy)</i>
Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female		Age:
Marital status:		NRIC / Passport no:

B. DETAILS OF WORK ORGANISATION

Present Company / Organization Name:	Position / Designation Held :
--------------------------------------	-------------------------------

Company / Organization Address:

Postcode & Country :

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C. DETAILS OF RELEVANT PRACTICAL WORK EXPERIENCE (Only applicable for Non-CPA)

I wish to be registered on the ASEAN Chartered Professional Accountant Register (ACPAR) and apply as described below in accordance with the provision that requires acquisition of relevant practical experience of minimum three (3) years cumulatively within a five (5) year period following the recognized qualification.

Record of Relevant Practical Experience

Relevant Work Experience 1		
Start Date/ End Date	Organization / Position / Designation	Responsibility / Scope of Work
Attestant's Information* Name : Relationship with Applicant : Contact Details & Email Address : Signature : <u>For non-CPA only, I have attached :</u> <input type="checkbox"/> Letter from Employer or Certificate of Employee <input type="checkbox"/> Copy of audit certificate or ID card or Passport of the attestant.		
Relevant Work Experience 2		
Start Date/ End Date	Organization / Position / Designation	Responsibility / Scope of Work
Attestant's Information* Name : Relationship with Applicant : Contact Details & Email Address : Signature : <u>For non-CPA only, I have attached :</u> <input type="checkbox"/> Letter from Employer or Certificate of Employee <input type="checkbox"/> Copy of audit certificate or ID card or Passport of the attestant.		
Relevant Work Experience 3		
Start Date/ End Date	Organization / Position / Designation	Responsibility / Scope of Work
Attestant's Information* Name : Relationship with Applicant : Contact Details & Email Address : Signature : <u>For non-CPA only, I have attached :</u> <input type="checkbox"/> Letter from Employer or Certificate of Employee <input type="checkbox"/> Copy of audit certificate or ID card or Passport of the attestant.		

*Note: The attestant above shall be, in principle, the representative of the organization which the applicant has worked for.

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D. DECLARATION (please tick (✓) where applicable)

I hereby declare that:

Description	Yes	No
I am an Accountant and complied with the CPD requirements set by <u>FAPTFAC</u>	<input type="checkbox"/>	<input type="checkbox"/>
I meet the entire requirements as stated in Article 4 of the ASEAN Mutual Recognition Arrangement (MRA)	<input type="checkbox"/>	<input type="checkbox"/>
No disciplinary action have been taken against me	<input type="checkbox"/>	<input type="checkbox"/>
I am not a bankrupt	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):		

E. CONFIRMATION

To: ASEAN Chartered Professional Accountant Monitoring Committee,

I have attached the following supporting documents together with this form:

- ~~Complete ACPA Application Form (Annex III & Annex IV)~~
- ~~Description of practical experience fulfilled in accordance to Article 4.1.3~~
- Copy of Identity Card
- Copy of Relevant Degree / accredited professional qualification
- Copy of audit certificate or approved certification of Accountancy by TFACa (if any)
- Copy of Certificate of Marriage or Name-Surname Change

~~I hereby certify that all the above information is correct, to the best of my knowledge.~~

Name of Applicant:

Date:

I hereby certify that all the above information is correct, to the best of my knowledge that I have the qualifications prescribed by rules and regulation of TFAC related to ASEAN Chartered Professional Accountant Registration (ACPAR).

I agree to submit additional documents as requested by TFAC in relation to the application for registration as an ASEAN CPA.

I consent to the disclose personal information such as name, telephone number, email, and ASEAN CPA status (if approved) as TFAC considered appropriate.

*I have read and accepted the above statements.

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<u>For Official Use Only</u>	
ACPA MC :	Meeting Date:
(Country of Origin)	
Result :	Approval Date :
ACPA No :	Registration Fee :
Secretary General:	Cashier :

Annex IV: MONITORING COMMITTEE SUMMARY OF ASSESSMENT OF APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA) REGISTRATION

Country of Origin :	<u>TFAC Membership:</u> CPA license Number or Approved Certification Number by <u>FAPTFAC</u> and <u>FAP Membership:</u>	<u>CPA/Membership Admission Date:</u>
Name (in full as per ID/ Passport):		Name Title : (Mr. /Mrs. /Ms. /Ar. /Sir /Mdm /Dr.)
<u>Accredited Accountancy Degree Recognized by TFAC Academic Qualification:</u>	<u>University/Institute/College Qualification Place:</u> (University/Institute/College)	<u>Graduation Dated: Date Obtained:</u>

ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTER (ACPAR):

Certified Compliance with <u>ASEAN</u> CPA Criteria	Tick (✓) where applicable
Completed an accredited or recognized <u>accountancy degree or professional accounting qualification recognized by TFAC program, or assessed recognized Equivalent</u>	
<u>Possess a current and valid TFAC membership</u>	
Been assessed within their own country as eligible for <u>CPA license and/or approved certification of accountancy by FAPTFAC</u>	
<u>Acquired relevant practical experience Gained a minimum of not less than</u> three (3) years cumulatively within any five (5) consecutive year period <u>following the recognized qualification of relevant practical experience since graduation</u>	
Complied with the Continuing Professional Development policy of the Country of Origin	
Confirmed signature on statement of compliance with codes of ethics	

ASEAN Chartered Professional Accountant Monitoring Committee

Name of Officer in Charge:

Signature:

Date:

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