

ASSESSMENT STATEMENT ON
ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

Chapter I

INTRODUCTION OF STATEMENT

Article 1. Introduction of ASEAN Mutual Recognition Arrangement on Accountancy Services

1. The Governments of Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People's Democratic Republic, Malaysia, the Republic of the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam, Member States of the Association of South East Asian Nations (hereinafter collectively referred to as "ASEAN" or "ASEAN Member States" or singularly as "ASEAN Member State") aims to:

- a) To facilitate the movement of experts providing accounting and auditing services between ASEAN member countries;
- b) To enhance the current regime for the provision of accountancy services in the ASEAN Member States; and
- c) To exchange information in order to promote adoption of best practices on standards and qualifications.

2. The ASEAN Mutual Recognition Arrangement on Accountancy Services signed on November 13, 2014 is posted on ASEAN's website at: <http://www.asean.org/communities/asean-economic-community/category/services>.

Article 2. Assessment statement on ASEAN Chartered Professional Accountants

The assessment statement for ASEAN standard professional accountants is built on the basis of Vietnam's commitments in the ASEAN Mutual Recognition Arrangement on Accountancy Services.

Article 3. ASEAN Chartered Professional Accountants

1. Subject to the provisions of the Arrangement: a person holding the nationality of an ASEAN Member State who has qualifications and meets the requirements set out in this Statement may apply to be enrolled in ASEAN Chartered Professional Accountants Register (ACPAR) and accorded the title of ASEAN CPA.

2. The Authority having rights to manage the profession in each ASEAN member state (Vietnam Ministry of Finance) will authorize its own Monitoring Committee (the Monitoring Committee of Vietnam) to receive documents, carry out the registration process of ASEAN CPAs to the ASEAN Chartered Professional Accountant Coordinating Committee for consideration and approval and maintain their country's ASEAN CPA Register in accordance with regulations of the ASEAN Mutual Recognition Arrangement on Accountancy Services.

Article 4. Registered Foreign Professional Accountants (RFPA)

1. An ASEAN CPA wishing to provide accounting and auditing services in other ASEAN Member States shall be eligible to register with the State Body authorized for professional management of the host country to become a Registered Foreign Professional Accountant.

2. A Registered Foreign Professional Accountant will only provide accounting and auditing services within the scope of his or her capacity when it is recognized and approved by the State Body authorized for professional management of the host country which is an ASEAN member state and only carry out the work in accordance with the specific regulations registered. At the same time, such Registered Foreign Professional Accountant must comply with:

a) Standards of professional ethics in accordance with ethical policies established and enforced by the Country of Origin where Registered Foreign Professional Accountant registered as ASEAN CPA;

b) Laws and regulations governing the practice of the host country which is an ASEAN member state, where the applicant is authorized to work as a Registered Foreign Professional Accountant;

c) Working in collaboration with the accountants, auditors of the host country, which is an ASEAN member state, and complying with the laws and regulations of the host country.

Article 5. Objectives and activities of the Assessment Statement

1. This Statement sets out the framework to assess Professional Accountant to be registered in ACPAR by MC Vietnam.

2. This Statement needs to be reviewed and recognized by the ASEAN Chartered Professional Accountants Coordinating Committee before the Monitoring Committee of Vietnam is authorized to receive the documents and carry out the registration process of the ASEAN CPAs to submit to the ASEAN Standards

Professional Accountants Coordinating Committee for approval in accordance with the provisions of the Arrangement.

Chapter II

MONITORING COMMITTEE OF VIETNAM TO IMPLEMENT THE ASEAN MUTUAL RECOGNITION ARRANGEMENT ON ACCOUNTANCY SERVICES, RECOGNITION MECHANISM

Article 6. Professional organizations, professional management agencies

1. Professional organizations and State Body authorized to regulate the accounting and auditing profession in Vietnam

a) The Ministry of Finance is a State Body authorized to regulate the accounting and auditing profession in Vietnam. The Ministry of Finance shall issue the Certificate of Registration for accounting practice, Certificate of Registration of auditing practice, Certificate of Eligibility for Business in accounting services, Certificate of Eligibility for service business in auditing services .

b) Vietnam Association of Certified Public Accountants (VACPA) and Vietnam Association of Accountants and Auditors (VAA) are two professional organizations in accounting and auditing in Vietnam.

2. Professional organizations and state agencies competent to manage the accounting and auditing profession in Vietnam will be responsible for performing the tasks specified in Article 5 of the Arrangement.

Article 7. Monitoring Committee of Vietnam to implement ASEAN Mutual Recognition Arrangement on Accountancy Services

1. The Monitoring Committee of Vietnam is established under the Decision of the Ministry of Finance. The Monitoring Committee of Vietnam, on behalf of the ASEAN Chartered Professional Accountants Coordinating Committee, performs the tasks approved in Article 6 of the Arrangement.

2. The Minister of Finance will issue a Decision to establish the Monitoring Committee of Vietnam to implement the ASEAN Mutual Recognition Arrangement on Accountancy Services. Chairman, Vice Chairman, Secretary and members are listed in the current list of members of the Monitoring Committee of Vietnam shown in Appendix 1.

3. Contact Address:

Monitoring Committee of Vietnam

Ministry of Finance of Vietnam

28 Tran Hung Dao, Hoan Kiem District, Hanoi, Vietnam

Telephone : +84 024 22202828

Fax : +84 024 22208020

Website : mof.gov.vn

Email : Uybangiamsataseancpa@mof.gov.vn

4. Functions and duties of Monitoring Committee of Vietnam

4.1. Implement and maintain the submission process of applications by candidates in Vietnam who are eligible for recognition as ASEAN CPA and registration in the ASEAN Chartered Professional Accountants Register. Monitoring Committee of Vietnam shall comply with the criteria and procedures set forth in the Arrangement.

4.2. Monitoring Committee of Vietnam must comply with the provisions of the Arrangement to ensure that Vietnamese candidates enrolled in ASEAN Chartered Professional Accountants Register must be:

- a) Fully complying with the requirements of the Arrangement;
- b) Providing evidences when applying for registration or renewal to become an ASEAN CPA and proofing of full compliance with the Continuing Professional Development (CPD) policy set forth in this Statement.

4.3. Monitoring Committee of Vietnam shall revoke the title of ASEAN CPA and remove it from the ASEAN CPA Register when the ASEAN CPA:

- a) Violates provisions of the Arrangement when he/she is Registered Foreign Professional Accountant in the host country; or
- b) Not fully complies with the Continuing Professional Development (CPD) policy; or
- c) Seriously violates the professional regulations and professional ethical standards of accounting and auditing of Vietnam or the host country, leading to cancellation of registration or suspension of practice or revocation of certificates permissions.

Article 8. Licensing to work as a Registered Foreign Professional Accountant (RFPA)

1. An ASEAN CPA from an ASEAN Member State participating in the Arrangement must register with the Ministry of Finance of Vietnam in order to work as a RFPA in Vietnam. After being approved, a RFPA may not practice independently but must work in an accounting service enterprise, audit firms, branches of foreign accounting and auditing firms in Vietnam or other enterprises and organizations that accept RFPA; have no allowance to sign audit reports, other assurance reports and related services (non-assurance) and accounting services that require a License unless that person has been licensed to practice by the Ministry of

Finance in accordance with the Law on Accounting or the Law on Independent Auditing.

2. Ministry of Finance of Vietnam will monitor and assess the professional practice of the RFPA to ensure compliance with the Arrangement. The Ministry of Finance of Vietnam may issue regulations that do not contravene or alter any provision of the Arrangement in order to maintain high standards of practice and ethics in the field of accounting and auditing.

Article 9. Recognition mechanism

1. Requirements to be recognized as ASEAN CPA

1.1. Candidates who meet all of the following criteria can apply for recognition as ASEAN CPA:

a) Having a Vietnamese auditor certificate or a Vietnamese accountant certificate;

b) Having worked in accounting, auditing or finance field for at least three (3) years in a period of five (5) consecutive years from the time of being awarded the university degree to the time of submitting the application to become the ASEAN CPA specified in Clause 2, Article 9 of this Statement;

c) Complying with and ensure the Continuing Professional Development (CPD) specified in Clause 3, Article 9 of this Statement;

d) Not seriously violating the professional regulations and professional ethical standards of accounting and auditing in Vietnam and international.

1.2. An application for recognition as ASEAN CPA is made according to the form specified in Annex 3/ASEAN CPA attached to this Statement.

2. Requirements on actual working time

2.1. In order to prove the actual time working as an accountant, auditor or finance profession specified at Point b, Paragraph 1.1, Clause 1, Article 9, the candidate must have a Certificate of actual working time issued by his/her legal representative or other person authorized by the legal representative of the agency or unit where the candidate has actually worked (Appendix 4/ASEAN CPA).

2.2. In case it is necessary to clarify information in application documents to be recognized as ASEAN CPA, the Monitoring Committee of Vietnam has the rights to require candidates to explain or provide documents (social insurance or other proofs) for checking, comparison and verification of the working period, and other information in the documents for recognition as ASEAN CPA.

3. Continuing Professional Development (CPD) Requirements

3.1. The objective of the CPD is to strengthen the need for lifelong learning and to provide a knowledge base through which professional accountants can maintain and enhance their expertise in the performance of their jobs.

3.2. Each candidate, when submitting an application for recognition as ASEAN CPA must ensure to meet the current requirements for continuing professional development as applicable to those who register for accounting practice, auditing practice in Vietnam.

3.3. By August 31 every year, in order to maintain the title of ASEAN CPA, each ASEAN CPA must ensure the current regulations on knowledge update hours similar to those applied to practicing accountants and auditors in Vietnam, and submit annual report on maintaining the title of ASEAN CPA to the Ministry of Finance according to the form specified in Appendix 7/ASEAN CPA issued together with this Statement.

3.4. The certificate of title ASEAN CPA will no longer be valid if one of these regulations is not fulfilled:

a) The ASEAN CPA does not meet the current regulations on continuing professional development applicable to practicing accountants, practicing auditors in Vietnam; or

b) ASEAN CPA does not submit the annual ASEAN CPA title maintenance report to the Ministry of Finance according to the form specified in Annex 7/ASEAN CPA promulgated with this Statement in accordance with the provisions of Point 3.3, Clause 3, Article 9 of this Statement.

3.5. Candidates who apply for recognition as ASEAN CPA and ASEAN CPA shall submit an annual report on maintaining the title ASEAN CPA and must provide evidence of compliance with the regulations on updating knowledge.

4. Professional requirements and professional ethics

4.1. All candidates applying to become ASEAN CPA and ASEAN CPA must comply with Vietnamese and international standards of professional ethics in accounting and auditing; comply with regulations on ethics and behavior established and effective by Vietnam and other countries where ASEAN CPA practices.

4.2. ASEAN CPA will have to take personal responsibility for activities in the process of practicing accounting and auditing. In the process of practicing accounting and auditing, candidates must not seriously violate the professional regulations and professional ethical standards of accounting and auditing in Vietnam or in other countries.

5. Archiving documents to maintain surveillance

5.1. In order to support the process of monitoring and verifying the practice of ASEAN member countries and exchanging information, Monitoring Committee of Vietnam will keep a full set of documents after the candidate has become an ASEAN CPA and is listed in the ASEAN Chartered Professional Accountants Register.

5.2. Monitoring Committee of Vietnam may randomly select ASEAN CPAs listed in ASEAN Chartered Professional Accountants Register to check for:

- a) Compliance with the requirements on updating knowledge;
- b) Continuity to meet the conditions of the ASEAN CPA.

Article 10. Registration process

1. Instructions for submitting the application for recognition as ASEAN CPA

1.1. General introduction

This section provides detailed instructions according to the provisions of point 4.2 and Appendix II of the Arrangement when the candidate submits the application for recognition as ASEAN CPA or renews the recognition as ASEAN CPA.

1.2. Application process

a) Application for registration is prepared according to the instructions specified in the Arrangement and the form in the Appendix of this Statement and submitted to Monitoring Committee of Vietnam.

b) Monitoring Committee of Vietnam on behalf of ASEAN Chartered Professional Accountant Coordinating Committee shall proceed to receive the documents and carry out the registration process according to the provisions of the Arrangement.

c) Applicants will be notified in paper of the outcome of their approval by ASEAN Chartered Professional Accountant Coordinating Committee.

d) Certificate of ASEAN CPA will be granted by ACPACC to candidates who fully meet the standards and conditions as prescribed.

e) In order to continue to be recognized for the title of ASEAN CPA, the candidate must always meet the conditions of ASEAN CPA, including the condition on Continuing Professional Development as specified in Clause 3, Article 9 of this Statement.

1.3. An application file for recognition as ASEAN CPA includes:

- a) A registration form for recognition as an ASEAN CPA;
- b) A copy of the Vietnamese auditor certificate or a copy of the Vietnamese accountant certificate;
- c) Certificate of practical working time on accounting, auditing, finance field;
- d) Documents proving the hours of continuing professional development;
- e) 2 color photos of size 3x4cm taken on a white background within no more than six (06) months from the date of submission of application to become ASEAN CPA.

2. Professional assessment:

Monitoring Committee of Vietnam on behalf of ASEAN Chartered Professional Accountant Coordinating Committee shall carry out the registration process in accordance with the Arrangement on the assessment of the candidate's practical experience in accounting, auditing, and finance.

Monitoring Committee of Vietnam shall ensure that documents relevant to the assessment of candidates to become ASEAN CPA are provided upon request of the ASEAN Chartered Professional Accountant Coordinating Committee.

3. Initial registration fee, annual renewal fee

For candidates who are approved by the ASEAN CPA Coordinating Committee for ASEAN CPA Certificates or renewal of ASEAN CPA Certificates, it is obligatory to pay the initial registration fee or annual renewal fee (if any) upon notification from the Monitoring Committee of Vietnam.

**ANNEX 1/ASEAN CPA
MEMBERS OF VIETNAM'S MONITORING COMMITTEE**

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

No.	Representative	Position	Working agency
1	DG/DDG, Accounting and Auditing Supervisory Department	Chairman	Ministry of Finance of Vietnam
2	Head of Division, Accounting and Auditing Supervisory Department	Vice Chairman	Ministry of Finance of Vietnam
3	Officer, Accounting and Auditing Supervisory Department	Member - secretary	Ministry of Finance of Vietnam
4	A representative, International Cooperation Department	Member	Ministry of Finance of Vietnam
5	A representatives, Accounting and Auditing Supervisory Department	Member	Ministry of Finance of Vietnam
6	A representative, Legal Department	Member	Ministry of Finance of Vietnam
7	A representatives, VACPA	Member	VACPA
8	A representatives, VAA	Member	VAA
9	A representatives, Accounting and Auditing Supervisory Department	Member	Ministry of Finance of Vietnam

Contact address:

Monitoring Committee of Vietnam
Ministry of Finance of Vietnam
28 Tran Hung Dao, Hoan Kiem District, Hanoi, Vietnam
Phone: +84 024 22202828
Fax: +84 024 22208020
Website : mof.gov.vn
Email: Uybangiamsataseancpa@mof.gov.vn

ANNEX 2/ASEAN CPA
PROCEDURES OF PROCESSING DOCUMENTS

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

1. Objectives

This procedures shall regulate the steps to be carried out by the Monitoring Committee of Vietnam in processing documents for registration for candidates and submitting to the Coordinating Committee of Standard Professional Accountants for recognition as ASEAN CPA.

2. Scope

Applying to the process of applying and reviewing registration documents of candidates for recognition as ASEAN CPA.

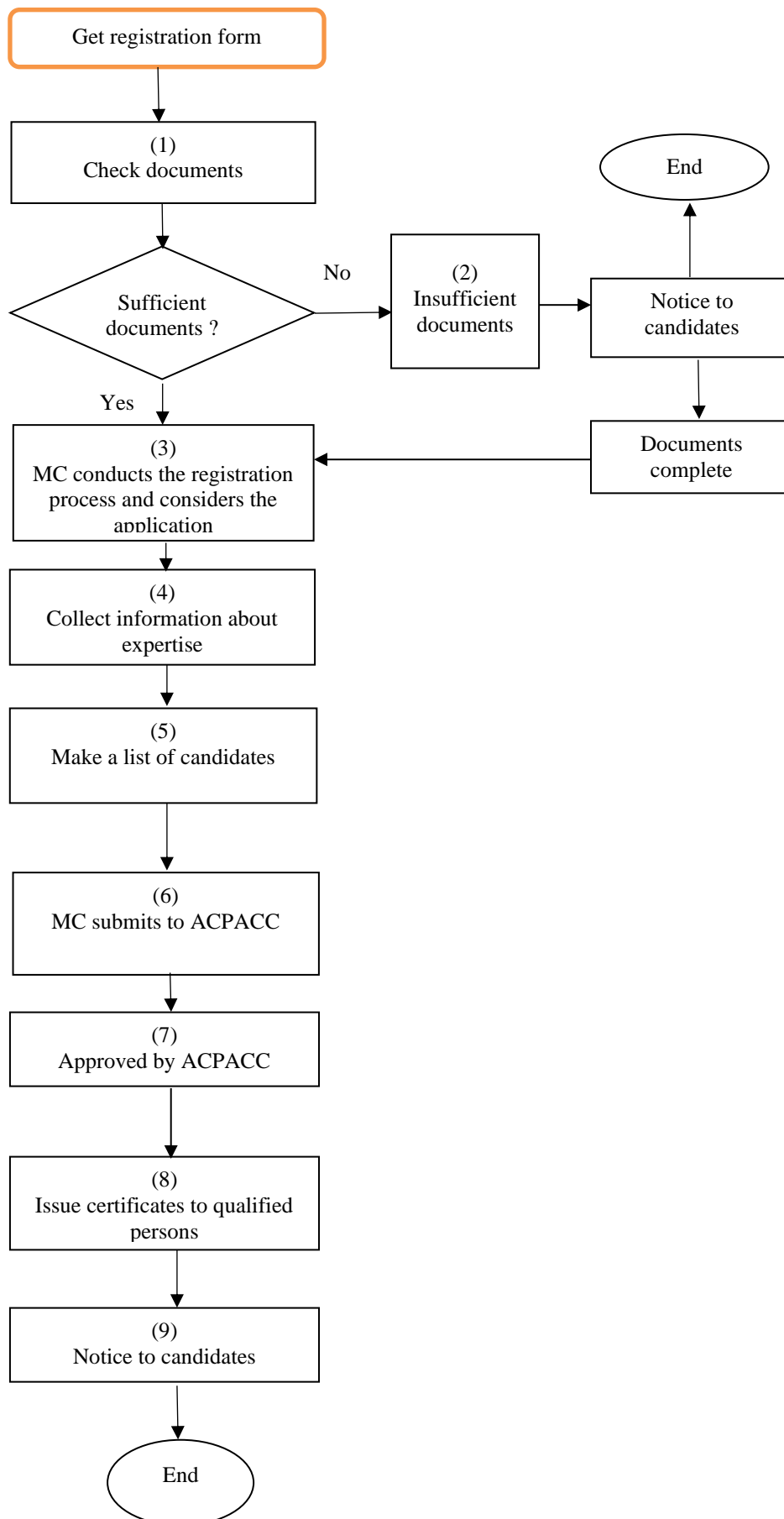
3. References

ASEAN Mutual Recognition Arrangement on Accountancy Services.

4. Responsibility

The responsibility for implementing and maintaining these contents belongs to the Monitoring Committee of Vietnam, members of the Monitoring Committee of Vietnam and the ASEAN Chartered Professional Accountants Coordinating Committee.

5. ASEAN CPA Certification Application (Flow Chart)



	Details	Responsible
(1)	<p>Check documents Receive applications from Candidates and check documents against the standards and guidelines to become ASEAN CPA and ensure that the application is complete: (i) Application for recognition as ASEAN CPA; (ii) A copy of the Vietnamese auditor's certificate or a copy of the Vietnamese accountant's certificate; (iii) Certificate of actual working time in accounting, auditing and finance; (iv) Documents proving hours of knowledge update; (v) 2 3x4cm color photos.</p> <p>If the document is incomplete, go to step (2). If the document is complete, go to step (3).</p>	CB
(2)	<p>Documents is not complete i) Inform the candidate about the incomplete application (ii) Add documents to complete the application, go to step (3)</p>	CB
(3)	<p>Vietnam's Monitoring Committee (MC) reviews the application (i) The receiving officer transfers the application file to MC. (ii) MC considers candidate's application in accordance with the Arrangement.</p>	CB MC Vietnam
(4)	<p>Review information about profession MC Vietnam conducts a review of candidates' information about expertise</p>	MC Vietnam
(5)	<p>Make a list of candidates MC Vietnam makes a list of candidates.</p>	MC Vietnam
(6)	<p>MC Vietnam submits to ASEAN Chartered Professional Accountant Coordinating Committee MC Vietnam submits the list to the ASEAN Standards Professional Accountants Coordinating Committee for review and approval</p>	MC Vietnam
(7)	<p>ASEAN Chartered Professional Accountants Coordinating Committee approve ASEAN Chartered Professional Accountants Coordinating Committee ratify and approve</p>	ASEAN CPACC
(8)	<p>Issue certificate ASEAN CPA certification is issued to qualified candidates. Applicants must pay the full fee as notified by MC Vietnam (if any).</p>	ACPACC
(9)	<p>Notice to candidates Based on the notice received from the ASEAN Chartered Professional Accountants Coordinating Committee, MC Vietnam is authorized to notify the candidate if the candidate is granted/not granted the ASEAN CPA Certificate</p>	ACPACC/MC Vietnam

**ANNEX 3/ASEAN CPA
APPLICATION FOR RECOGNITION AS ASEAN CHARTERED
PROFESSIONAL ACCOUNTANT
PART 1**

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

Applicant's name (as in passport) (in capitals):

Date of birth:

Country of origin:

Registration number of Vietnamese accountant or auditor's certificate:

.....Date of issue

**ASEAN CHARTERED PROFESSIONAL ACCOUNTANT REGISTER
(ACPAR)**

Comply with the standards to become an ASEAN CPA	Check mark (x) if any
Have a certificate of Vietnamese accountant or Vietnamese auditor	
Have worked in accounting, auditing or finance for at least three (3) years in a period of five (5) consecutive years from the time of being awarded the university diploma to the time of submitting the application for recognition as ASEAN CPA;	
Comply with the knowledge update program (CPD) according to current regulations of the Ministry of Finance	
No serious violations of professional regulations and ethical standards of accounting and auditing in Vietnam and internationally.	

Day:

Applicant's signature:

<p><u>For official use only</u></p> <p>Monitoring Committee of Vietnam:.....Meeting date:</p> <p>Result: Date of approval:</p> <p>ASEAN CPA Certification Number:Registration Fee:</p>

**APPLICATION FOR RECOGNITION AS ASEAN CHARTERED
PROFESSIONAL ACCOUNTANT**

PART 2

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

3x4cm color
photo with
white
background

1. Full name (in capitals):
2. Male/Female:
3. Date of birth:
4. Nationality:
5. ID/Passport number: Dated:..... In:.....
6. Register for permanent residence at:

(specify house number, block/village/hamlet, ward/commune, district/province, province/city)

7. Current place of residence:
8. Contact phone number:
9. Email:

10. Professional qualifications:

Graduated: University: major: Year:

University: major: Year:

Academic degree (state the highest degree):

Academic title:

11. Registration number of Vietnamese auditor or accountant's certificate:
.....issue date:

12. Company name:

Position:

13. Company address:

14. Working history (Declaring continuously the working process from the time of university graduation to the time of application submission):

<i>Working process from to (month/year)</i>	<i>Title, position held</i>	<i>Agency/company</i>

15. The candidate's actual time working as an accountant, auditor, or finance officer (enclosed with supporting documents if required):

<i>From month/year to month/year</i>	<i>Agency/company</i>	<i>Position held/title</i>	<i>Actual number of months in accounting, auditing, finance (full time)</i>
Total	X	X	

I had..... months of experience in accounting, auditing, and finance (from university graduation to the time of application submission).

16. Number of hours of continuing professional development as prescribed (enclosed with documents proving the number of hours of knowledge updating). Cross out if the candidate is not required to update knowledge as prescribed.

<i>STT</i>	<i>Name of subject/subject of continuing professional development</i>	<i>Time</i>	<i>Number of hours</i>	<i>Units</i>	<i>Note</i>
	Total	X		X	X

17. Previous cases of violating professional regulations and standards of professional ethics in accounting and auditing of Vietnam and internationally (specify the form of disciplinary action, disciplinary decision number, agency issuing the disciplinary decision, time to be disciplined, if not, write NO)

.....

18. Please consider, review and recognize the title of ASEAN CPA.

I promise: (Tick X in the appropriate box)

Content	Yes	No
Have a certificate of Vietnamese accountant or Vietnamese auditor		

Have worked in accounting, auditing or finance for at least three (3) years in a period of five (5) consecutive years from the time of being awarded the university diploma to the time of submitting the application for recognition as ASEAN CPA;		
Comply with the knowledge update program (CPD) according to current regulations of the Ministry of Finance		
No serious violations of professional regulations and ethical standards of accounting and auditing in Vietnam and internationally.		

19. A registration document includes:

- Copy of Vietnamese auditor's certificate or copy of Vietnamese accountant's certificate
- Certificate of actual time working in accounting, auditing, finance
- Documents proving the hours of knowledge update
- 2 3x4cm color photos taken on a white background within no more than six (06) months from the date of submission of application to become ASEAN CPA
- Other documents.

20. I hereby certify that all of the information stated above and the documents accompanying this application are completely correct. I will take responsibility before law for the accuracy and truthfulness of the above-declared contents and the documents enclosed with this application.

Day/month/year.....

Applicant

(Sign, full name)

ANNEX 4/ASEAN CPA
**CERTIFICATE OF WORKING TIME IN ACCOUNTING, AUDITING,
 FINANCE**

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
 of the Ministry of Finance)*

To: (Name of agency or company where the candidate has worked)

1. Full name (capital letters):..... ; Male/Female : ...
2. Year of birth:
3. ID card/ID/Passport No.: Issued date: .../.../..... at:
4. Register for permanent residence at:
5. Current residence:

The agency/company please to confirm the actual time of doing accounting, auditing and finance at the agency/company as follows:

No	From month .../... to month .../...	Name of agency, company	Position of responsibility/ title	<i>Number of months working fulltime in accounting, auditing, finance</i>
	total			

I commit to take responsibility before the law for the accuracy and truthfulness of the above-declared contents and attached documents.

**Certification of the legal
 representative of the
 agency/ company**

(Full name, signature, stamp)

..., day/month/year....

Proponent

(Full name, signature)

Note: *The person signing the certification must be the legal representative of the agency or unit where the candidate performs his/her accounting, auditing and financial work.*

**ANNEX 5/ASEAN CPA
REPORT OF ASSESSMENT**

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

Date of review and assessment:

Name of applicant:

Date, month, year of birth of the candidate:

CONTENT

1. Professional qualifications:

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2. Continuing professional development

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3. Practical experience in accounting, auditing, finance

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4. Others (if any)

.....

.....

5. REVIEWER'S COMMENTS:

QUALIFIED

UNQUALIFIED

(i) If the candidate is unqualified, which of scores is unqualified:

.....

.....

.....

Clarifying the reason the candidate did not meet the requirements:

.....

.....

.....

ASSESSOR:

Signature: Signature: Signature:

Full name: Full name: Full name:

ANNEX 6/ASEAN CPA
INFORMATION ASSESSMENT REPORT OF VIETNAM MONITORING
COMMITTEE ABOUT REGISTERING AS ASEAN CPA

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

1. Full name of the registrant (in capital letters):.....
2. Date of birth:Male/Female:.....
3. ID card/ID/Passport No.: Issued date: .../.../..... at:
4. Nationality:
5. Certificate of Vietnamese Accountant/Certificate of Vietnamese Auditor: No.
..... Date of issue...
6. Criteria to become ASEAN CPA:

Content	Yes (x)	No (x)
a) Having a Vietnamese auditor certificate or a Vietnamese accountant certificate;		
b) Having worked in accounting, auditing and finance for at least three (3) years within a period of five (5) consecutive years from the time of graduation from university to the time of applying to become a student. become ASEAN CPA;		
c) Comply with the continuing professional development (CPD) specified in paragraph 3, Article 9 of this Statement; and		
d) The candidate has confirmed that there is no serious violation of professional regulations and standards of professional ethics in accounting and auditing of Vietnam and internationally.		

Monitoring Commission of Vietnam		
Name	Signature	Date, month, year

**ANNEX 7/ASEAN CPA
STATEMENT OF ANNUAL RENEWAL
ASEAN CHARTERED PROFESSIONAL ACCOUNTANT**

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

1. My name is:.....; Male Female.....
2. Year of Birth:; Hometown/Nationality.....
3. Certificate of Auditor/Accountant No:..... issued on...../.../.....
4. Certificate of ASEAN CPA No. :.....issued on.../.../...,
5. Number of hours of knowledge update in a period of 12 months from to
(enclosed with proofing documents for the number of hours of knowledge update):

<i>STT</i>	<i>Name of subject of knowledge update</i>	<i>Time of knowledge update</i>	<i>Number of hours</i>	<i>Agency/ company</i>	<i>Note</i>
	Total	x		x	

6. Observance of professional regulations and ethical standards of accounting and auditing in Vietnam and internationally.

No violation

Violation (details for each time of violation)

I commit responsibility before the law for the accuracy and truthfulness of the above-declared contents and the documents attached to this Report.

Day/ month/ year.....

Reporter

(Sign, full name)

**ANNEX 8/ASEAN CPA
LIST OF Acronyms**

*(Promulgated with Decision number 1529/QĐ-BTC dated 09/8/2021
of the Ministry of Finance)*

ASEAN CPA	ASEAN Chartered Professional Accountant
ACPAR	ASEAN Chartered Professional Accountant Register
ACPACC	ASEAN Chartered Professional Accountant Coordinating Committee
CPD	Continuing Professional Development
CB	Officer handling documents
MC	Monitoring Committee
MC of Vietnam	Monitoring Committee of Vietnam implementing of the ASEAN Mutual Recognition Arrangement on Accountancy Services
Arrangement	ASEAN Mutual Recognition Arrangement on Accountancy Services
PRA	Professional Regulatory Authority
RFPA	Registered Foreign Professional Accountant
Regulation	Regulation on Assessment of ASEAN CPA
VACPA	Vietnam Association of Certified Public Accountants
VAA	Vietnam Association of Accountants and Auditors