

Chartered 
Accountants
Ireland

Admission to Membership 2026

- CPA Ireland amalgamated with Chartered Accountants Ireland on 1 September 2024
- This presentation provides an overview of the Admission to Membership process for students intending to apply for membership of Chartered Accountants Ireland in 2026
- This process will apply for those students who:
 - Complete the Strategic exams and
 - Are logging their training on MyCPA
- Further resources and links are provided on the CPA Ireland website (<https://www.cpaireland.ie/Current-Students/Training/Admission-to-Membership>)

Important Guides

These online guides are essential reading for any Strategic Pathway student as you approach the application to membership stage. It is imperative that you familiarise yourself with the content of these – if you have yet to download a copy please do so as soon as possible by clicking on each of the links:

- [Guide to In-Depth Competency Fields](#)
- [Guidance on Completing your Competence Records and Behavioural Attributes](#)
- [User Guide for the Online Competence Record and Behavioural Attributes System](#)

Why Apply for Membership?

- Recognition for the hard work put into studying and passing all required examinations
- Recognition that you have acquired the skills and competence required of a newly qualified accountant
- You will be a qualified accountant and can use the letters “ACA and/or CPA” after your name
- You will have a qualification that is recognised worldwide
- Opportunities within your current workplace or with other employers
- Enhanced salary expectations as qualified accountants are highly sought after
- You can work towards obtaining a Practising Certificate
- Ongoing support as a member of Chartered Accountants Ireland to continue your professional development
- Opportunities to participate within the Institute

Criteria for Admission to Membership

1. Sit & pass all required examinations
2. Obtain (at least) 3 years (4,950 hours) relevant supervised training
 - If your training is complete, you will have received an email from the Institute confirming your two areas of in-depth competence (based on your advanced training)
3. Demonstrate an in-depth level of competence in **two** of the **six** technical training areas
 - Financial Accounting
 - Auditing & Statutory Compliance
 - Corporate Planning, Control & Treasury Management
 - Information & Financial Systems
 - General Management
 - Taxation
4. Demonstrate all three behavioural attributes
5. Be of good character (Reference Letters and Declaration Form)

Training Records

- Students who are not already training complete should continue to log their training each quarter
 - Final date for submission of 2025 Training Records is 31 January 2026
- It is very important, especially in your final year, to have broad experience across several sub areas
- Students should be working towards specific competencies – it is not simply a matter of logging three years/4,950 hours of training
 - Sufficient Advanced (EvRR) Training
 - Good spread of tasks within an area
 - Refer to [Guide to In-Depth Competency Fields Document](#)
- At least 975 EvRR hours (after completion of Professional Level)
 - At least 487.5 EvRR hours in each of two areas (e.g Financial Accounting and Taxation)

Training Records Example - Taxation

- Must have at least 487.5 EvRR hours recorded in Taxation
 - Must cover several areas – e.g. 487.5 hours in Income Tax is not sufficient to demonstrate in-depth competence in Taxation
- Must have sufficiently broad experience to be able to submit 2 Competence Records using 2 of the 6 headings related to Taxation
 - Advising on Income Tax and/or Corporation Tax
 - Advising on Value Added Tax (VAT) and PAYE/PRSI and/or submit VAT and PAYE/PRSI returns
 - Applying Double Taxation agreements
 - Advising on Capital Gains Tax and submit Capital Gains Tax returns.
 - Attending and concluding a Revenue Audit
 - Producing Income Tax and/or Corporation Tax computations
- You will not be able to use a heading that does not relate to training logged

Admission to Membership 2026

- Students who are “exam complete” and “training complete” are eligible to apply for membership
 - “Training Complete” - all required training has been logged and submitted, and the Institute has confirmed that the student has complied with the training requirements
 - Student has sufficient Advanced (EvRR) Training to be able to demonstrate in-depth competence in at least 2 of the 6 training areas
- Two phases of the application process
 - Step 1 (Education Team)
 - 4 Competence Records* (online, via MyCPA)
 - 3 Behavioural Attributes* (online, via MyCPA)
 - Declaration Form ([online](#))
 - 2 Employer Reference Letters
 - Step 2 (Membership Team)
 - Completion of application form
 - Payment of admission to membership fee - approx. €1,000 (once-off joining fee plus 2026 subscription)

* Training must be submitted and approved by the Institute prior to completion of the Competence and Behavioural Records

Admission Dates for 2026

- 10 March Oversight Board
 - Deadline for application 6 February (Step 1 Documents)
- 12 May Oversight Board
 - Deadline for application 3 April (Step 1 Documents)
- 9 June Oversight Board
 - Deadline for application 8 May (Step 1 Documents)
- September Oversight Board (date TBC)
 - Deadline for application TBC (Step 1 Documents)
- November Oversight Board (date TBC)
 - Deadline for application TBC (Step 1 Documents)
- December Oversight Board (date TBC)
 - Deadline for application TBC (Step 1 Documents)

Admission to Membership and Conferring Ceremonies

- Following the Oversight Board, you will receive an email confirming your admission to membership
 - You will be a fully qualified member from that date
- You will also receive an invitation to attend a formal conferring ceremony and can choose the venue, date and time that is most convenient
 - You will be permitted to bring two guests
- Conferring ceremonies are held in March and October each year in Cork, Belfast and Dublin
 - Details can be found on the Institute's website
<https://www.charteredaccountants.ie/admission-to-membership-ceremonies>

Competence Records and Behavioural Attributes

- To be submitted online via MyCPA (MyRecords)
- Prior to submitting Competence Records and Behaviour Attributes, you must register your mentor to be able to view and approve your
 - Competence Record
 - Behavioural Record
- Select **My Mentors** and then **Add New Mentor**

Mentor Details

Mentor Record Type

Training Record

Competence Record

Behaviour Record

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- The Institute will then approve your mentor and confirm their registration – you and your mentor will receive an email confirmation

Competence Records and Behavioural Attributes

- You are advised to prepare your Competence Records and Behavioural Attributes on a word document and cut and paste them into the online system when complete
- When you have completed and saved your Competence Records and Behavioural Attributes, your mentor can then view and approve/reject (they are not notified automatically so you will need to inform them)
 - Schedule 1:1 time with your mentor to review these records
- The Institute will be automatically informed when approved by mentor and will then review and accept/reject
- *Please note, acceptance of Competence Records and Behavioural Attributes does not imply success in application for membership as all elements of the application must be considered.*

Competence Records

- Competence Records are used to demonstrate your in-depth competence – they must relate to your advanced (EvRR) training (most recent experience – typically completed in your final year of training)
- You are required to complete two competence records for each area of in-depth competence (total of 4)
- Refer to the [Guide to In-Depth Competency Fields](#) when completing your Competence Records – e.g. 7 headings are identified for Financial Accounting on page 4 & 5 of this guide.

Competence Records

An **example** of 4 statements could be:

Financial Accounting

1. Producing financial statements for partnerships, limited companies or other types of organisation in accordance with International or Irish GAAP and regulatory requirements as appropriate
2. Contributing to the resolution of technical issues by researching the appropriate legislation / regulatory requirements

Taxation

1. Producing Income Tax and/or Corporation Tax computations
2. Advising on Capital Gains Tax and submit Capital Gains Tax returns.

These examples have been taken from the [Guide to In-Depth Competency Fields](#).



Competency Field: 1. Financial Accounting

Level: In-depth

Requirements:

Entry-level Certified Public Accountants in addition to attaining a 'Professional Level', must under direction, being experienced in two of the following seven areas:

1) Producing financial statements for partnerships, limited companies or other types of organisation in accordance with International or Irish GAAP and regulatory requirements as appropriate. Examples include:

- a) Prepares interim financial statements and notes. (TR 1.4 , 1.5) (See Notes 1 and 2 below)
- b) Prepares year-end financial statements and notes. (TR 1.4 , 1.5)
- c) Prepares financial statements for not for profit organisations. (TR 1.5)
- d) Prepares financial statements for specialist organisations, (e.g. government departments, local authorities, charities, credit unions, branch accounts, financial Services companies, trusts, pension funds, solicitors, co-operatives, hospitals, public utilities) (TR 1.5)
- e) Recognises ethical issues, discusses, escalates or resolves these within the Institute's ethical framework, demonstrating, integrity, objectivity, independence and professional scepticism. ((TR 1.3 to 1.5)

2) Interpreting half-year and year-end financial statements for partnerships, limited companies or other types of organisation and making informed judgements.

- a) Analyses trends. (TR 1.3 , 1.4)
- b) Prepares informed comments for senior management review. (TR 1.3 , 1.4)
- c) Reviews half-year and year- end performance with financial controller / finance director / chief financial officer and / or senior management. (TR 1.3 , 1.4)

3) Supervising the maintenance of all basic accounting records, using standard accounting software

- a) Ensures compliance with internal controls so that all transactions are correctly recorded and processed efficiently. (TR 1.1)
- b) Reviews the appropriateness of internal controls, recommends enhancements as and when weaknesses are identified. (TR 1.1, 1.2)
- c) Ensures the reliability of financial information. (TR 1.2)
- d) Maintains audit trails, files hard copies (or electronic copies where appropriate) of source documents securely and ensures regular back-ups are kept of computer files. (TR 1.1, 1.2)
- e) Leads accounting team by example, commits self and team to achievement of goals. (TR 1.1 to 1.5, 1.2, 1.4, 1.5)

4) Preparing accounts from incomplete records

- a) Produces financial statements from incomplete records, having correctly analysed the source documentation, reconciled receivables, payables, the bank account(s) and other control accounts in addition to having obtained directors / management statements and explanations all necessary independent verifications. (TR 1.2, 1.3)

5) Preparing consolidated financial statements for organisations in accordance with International or Irish and UK GAAP and regulatory requirements as appropriate.

- a) Producing consolidated financial statements, interim financial statements and notes thereto for limited companies or other types of organisation. (TR 1.4, 1.5)
- b) Producing consolidated year-end financial statements and notes. (TR 1.3, 1.4, 1.5)

6) Contributing to the resolution of technical issues by researching the appropriate legislation / regulatory requirements.

- a) Researches, evaluates and advises on legal requirements or technical standards. (TR 1.3, 1.4, 1.5)
- b) Evaluates and advises on International Financial Reporting Standards, or Irish and UK accounting standards, policies and procedures. (TR 1.4, 1.5)
- c) Researches, evaluates and advises on the appropriate accounting treatment of complex transactions, such as mergers, acquisitions, significant re-organisations and material disposals. (TR 1.4, 1.5)

7) Carrying out special financial reviews or investigations and formulating recommendations.

- a) Conducts detailed special financial reviews or investigations to establish the accuracy/inaccuracy or omissions of financial data and other relevant information. (TR 1.4, 1.5)
- b) Researches, identifies and evaluates compliance / non-compliance with any legal, accounting, auditing or other requirements. (TR 1.4, 1.5)
- c) Advises on and formulates of recommendations following financial reviews or investigations. (TR 1.4, 1.5)
- d) Undertakes a forensic review of accounting transactions to identify and report on the treatment of those transactions. (TR 1.4, 1.5)

1. Financial Accounting

Preparation of periodic and annual accounts of various organisations (including sole traders, partnerships, limited companies and public companies and not-for-profit organisations) to include:

(Key areas required for practising certificate marked *)

1.1 Preparation of basic accounting records

- Maintenance of Sales Ledgers
- Maintenance of Purchase Ledgers
- Maintenance of Payroll
- Maintenance of VAT records
- Other accounting work

1.2 Preparation of control accounts and trial balance

- Perform Bank Reconciliations
- Complete Control Accounts
- Undertake Credit Control function
- Process Foreign Currency Transactions
- Preparation of working papers Preparation of nominal ledgers to trial balance
- Other accounting work: (specify)

1.3 Preparation of unincorporated entity accounts

- Preparation of accounts from incomplete records*
- Preparation and extension of the trial balance from underlying ledger accounts*
- Preparation of final accounts and balance sheets for unincorporated sole traders, partnerships, etc.
- Preparation of budgeted accounts including cash flow statements

1.4 Preparation of Statutory Financial Statements

- Prepare statutory financial statements for a limited company*
- Construction of consolidated financial statements*
- Ensuring compliance with requirements of relevant legislation including Companies Acts 1963 to 2014*
- Ensuring compliance with accounting standards*

1.5 Preparation of Accounts for Specialist Organisations

- Preparation of branch accounts, including internal branch accounts and foreign branch accounts*.
- Preparation of financial statements for specialist organisations, e.g. banks, insurance companies, hire purchase companies, credit unions, building contractors, solicitors, trusts, pension funds, co-operatives, hospitals, local authorities, public utilities*.
- Ensuring compliance with Stock Exchange requirements for published accounts and for providing information to shareholders*.

Submitting your Competence Records

- Access to the Competence Records is via MyCPA
- Select **My Records**
- Select **Competence Records**

Student Records

Training Records

Training records should be input each week and signed off by your supervisor on a quarterly basis.

Competence Records

These records are completed as part of your application to membership on completion of all examinations and training.

Behavioural Attributes

These records are completed as part of your application to membership on completion of all examinations and training.

Submitting your Competence Records

[Records Home](#)

Competence Records

[Add Competence Record](#) [Not Approved](#) [Approved](#) [CPA reviewed](#) [Competence Summary](#)

Add Competence Details

Please add in your Competence details

Select Competence Field:

Select In-depth Competence:

Enter Description:

At least 500 words must be entered before you can save

- Select
- Advising on Income Tax and / or Corporation Tax
- Advising on Value Added Tax (VAT) and PAYE/PRSI and or submit VAT and PAYE/PRSI returns
- Applying Double Taxation agreements
- Advising on Capital Gains Tax and submit Capital Gains Tax returns
- Attending and concluding a Revenue Audit
- Producing Income Tax and Corporation Tax computations

Record Date

Save Details

Print

Submitting your Competence Records

Competence Records

[Add Competence Record](#) [Not Approved](#) [Approved](#) [CPA reviewed](#) [Competence Summary](#)

Add Competence Details

Please add in your Competence details

Select Competence Field:

Select In-depth Competence:

Enter Description:

At least 500 words must be entered before you can save the record - give as much detail as possible!

Record Date

Save Details

Print

Behavioural Attributes Records

Applicants must submit three Behavioural Attribute Records :

Professionalism and Personal Ethical Standards

- Discuss how you dealt with any ethical issues
- Discuss how you improved the quality and reliability of your work
- Discuss how you adhered to objectivity and confidentiality in your work

Sensitivity to Business Needs

- Discuss how you communicated with your colleagues and clients
- Discuss how you took into account other non-financial issues which may impact on your organisation
- Discuss how you dealt with and adapted to any changes in your organisation

Interpersonal Effectiveness

- Discuss how you communicated relevant information to colleagues and clients
- Discuss how you used your interpersonal and communication skills to demonstrate negotiation and leadership
- Discuss any short term or long-term goals or achievements during this period

Submitting your Behavioural Attributes Records

- These are also accessed via MyCPA
- Select **My Records**
- Select **Behavioural Attributes**

Student Records

Training Records

Training records should be input each week and signed off by your supervisor on a quarterly basis.

Competence Records

These records are completed as part of your application to membership on completion of all examinations and training.

Behavioural Attributes

These records are completed as part of your application to membership on completion of all examinations and training.

- You must complete three records – one for each attribute

Submitting your Behavioural Attributes Records

[Records Home](#)

| Behavioural Attributes

[Add Behavioural Attributes Record](#) [Not approved](#) [Approved](#) [CPA reviewed](#) [Behavioural Attributes Summary](#)

Add Behavioural Details

Please add in your Behavioural details.

Select Behaviour Area:

Select

Select

Professionalism and Personal Ethical Standards

Sensitivity to Business Needs

Inter-Personal Effectiveness

You must enter at least 200 words before you can save this record

Record Date

02/12/2025

Save Details

Cancel

Submitting your Behavioural Attributes Records

Behavioural Attributes

[Add Behavioural Attributes Record](#) [Not approved](#) [Approved](#) [CPA reviewed](#) [Behavioural Attributes Summary](#)

Add Behavioural Details

Please add in your Behavioural details.

Select Behaviour Area:

Professionalism and Personal Ethical Standards

Their approach is characterised by integrity, reliability and objectivity, driven by their personal commitment to the highest ethical principles.

Enter Behaviour Description:

You must enter at least 200 words before you can save this record

Record Date

02/12/2025

Save Details

Cancel

Reference Letters

- Two written references must be provided – and they must be specifically written in support of your application to membership
- Must be on **company headed paper**
- 1 referee must be a qualified accountant (member of Chartered Accountants Ireland, ACCA, CIMA etc)
 - Typically, this will be the mentor who has signed off your training records, competency records and behavioural attributes
- The second reference can be from another line manager or another qualified accountant
- Both references can be from the same organisation if you have been working in the same organisation for a number of years
 - Otherwise, you may use a (recent) previous employer to provide the second reference
- Reference letters to be submitted directly from the referee, on company email to Reidin Ni Aonghusa(reidin.ni-aonghusa@charteredaccountants.ie)

Reference Letters

The referee must state (at a minimum):

- “I have no hesitation in recommending {insert name} for Admission to Membership of Chartered Accountants Ireland”
- {insert name} is at the level expected of a Newly Qualified Accountant
- You are competent and provide a number of areas that you are competent in (e.g {Insert Name} is competent in the preparation of final accounts)
- {insert name} behaves ethically and professionally at all times.

Contact Information

- For queries re your application for membership please contact Reidin Ni Aonghusa
- Email:
 - reidin.ni-aonghusa@charteredaccountants.ie
- Phone: 01 523 3990