



Admission to Membership 2023



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***Education & Training
Department – CPA
Ireland***

10 May 2023



Admission to Membership 2023

- The conferring ceremony for 2023 will be held on Saturday 9 December (O'Reilly Hall, UCD)
- The purpose of this presentation is to provide an overview of the CPA Admission to Membership process for students intending to apply for membership in 2023 and to outline the support available for applicants during the process
- All students applying to membership must read this information before commencing their application
- Further resources and links are provided on the CPA Ireland website (<https://www.cpaireland.ie/Current-Students/Training/Admission-to-Membership>)



Why Apply for Membership?

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



Admission to Membership 2023

- The admission to membership process for 2023 will be managed in 2 cohorts
 - Cohort 1
 - Students who completed exams between 2020 and April 2023 will be invited (by email) to apply for membership after results of April 2023 exams have been published on 9 June 2023
 - Closing date for Cohort 1 is 5 August 2023
 - Cohort 2
 - Students completing exams in the August 2023 sitting will be invited (by email) to apply for membership after results the August 2023 exams have been published on 13 October 2023
 - Closing date for Cohort 2 is 3 November 2023



Criteria for Admission to Membership

1. Sit & pass all required examinations
2. Obtain (at least) 3 years 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
 - 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



Application for Membership

- Students applying for membership in 2023 will be required to submit the following:
 - [Application Form](#)(online)
 - 4 Competence Records* (online, via MyCPA)
 - 3 Behavioural Attributes* (online, via MyCPA)
 - 2 Employer Reference Letters
- *Training must be submitted and approved by the Institute prior to completion of the Competence and Behavioural Records

Important Guides

These online guides are essential reading for any CPA student at 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](#)
- [Competence Profile for Newly Qualified CPAs](#)
- [Guidance on Completing your Competence Records and Behavioural Attributes](#)
- [User Guide for the Online Competence Record and Behavioural Attributes System](#)



Application Form (now online)



Application for Admission to Associate Membership

Personal details here

FOR OFFICIAL USE ONLY	
Date Received:	_____
Reference No:	_____
Council	_____
Meeting:	_____
Reference No:	_____

NAME OF APPLICANT:

Surname: _____

First Names: _____

CPA I.D. Number: _____

Private Address: _____

Home Phone No: _____

Mobile No: _____

Email Address: _____

FORMAL APPLICATION FOR MEMBERSHIP
To the Council of the Institute of Certified Public Accountants in Ireland

I hereby apply for admission to Associate Membership of the Institute of Certified Public Accountants in Ireland.

I warrant, if admitted, that as long as I remain a member of the Institute, I will observe all the Articles, Bye-Laws, rules and regulations of the Institute made from time to time by the Council. I have read the Articles, Bye-Laws, and Code of Professional Ethics, Conduct and Practice supplied to me with the application form and understand the obligations imposed on me by them. I warrant that I have truthfully and fully answered the questions in Sections A to D. I hereby authorise the Institute of Certified Public Accountants in Ireland to take up such references and make such enquires as are necessary to consider this application.

Date: _____ Signature: _____

The Institute of Certified Public Accountants in Ireland 17 Harcourt Street, Dublin 2, Ireland
Phone: 01 425 1000
Fax: 01 425 1001
Email: cpa@cpaireland.ie Web: www.cpaireland.ie



A. PERSONAL DETAILS

A1 Full Name (Please enter your name in block letters exactly as you wish it to appear on your Certificate of Membership):

A2 Date of Birth:

A3 Place of Birth:

A4 Nationality:

A5 Name and Address of Present Employer:

Name: _____	Tel: _____
Address: _____	Fax: _____
_____	Email: _____

A6 Nature of Business:

Industry - Services <input type="checkbox"/>	Practice <input type="checkbox"/>
Industry - Manufacturing <input type="checkbox"/>	Public Sector <input type="checkbox"/>
Financial Services <input type="checkbox"/>	Education <input type="checkbox"/>
Other: _____	

A7 Description of Position held at present:

Job Title	_____
_____	_____
Main Responsibilities	_____
_____	_____

Sign declaration



Application Form

B. QUALIFICATIONS AND EXPERIENCE

B1 Higher Education - includes all degrees, diplomas and certificates of higher or further education. Please state the nature of the qualifications, the educational establishments which issued them, and the dates passed or conferred.

Examination/Degree	Examining/Conferring Body	Date Passed/Conferred

B2 Complete the table below to show your employment history to date. The information must be in addition to the details of Training Records, where such a record forms part of the application.

Employers to date	From	To	Job Title	Reason for Leaving
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				
Full Time <input type="checkbox"/> Part Time <input type="checkbox"/>				

If there are any gaps in the employment sequence at B2 - please explain:

B3 May this Institute take up references from previous Employers? YES NO

If 'NO', explain below:

C. YOUR PAST RECORD

All questions must be answered.

- C1 Have you ever been engaged in or are you engaged in a civil litigation? YES NO
- C2 In the past ten years have you:
 • failed to satisfy any judgement? YES NO
 • made any compromise or arrangements with your creditors? YES NO
 • ceased trading whether as a sole trader or a partner in circumstances in which creditors did not receive full payment? YES NO
 • been declared bankrupt? YES NO
- C3 In the last ten years have you been the director of a company which has gone into liquidation or receivership, had an administrator appointed or entered into any arrangements with its creditors either while you were a director or within three years following your ceasing to be a director? YES NO
- C4 Are you aware of any allegations of negligence involving you which have been formally notified to you or to your employer's insurers in the last 10 years? YES NO
- C5 Have you ever been convicted of any criminal offence in a civil or military court in Ireland or elsewhere? YES NO
- C6 Have you ever been subject to an order from a regulatory body? YES NO
- C7 Have you been refused entry to, or have you at any time ceased to be a member of any profession or vocation? YES NO
- C8 Have you ever been dismissed or requested to resign from any office or employment or position of trust? YES NO
- C9 Has anybody made written complaints relating to services or activities provided by your business during the past twelve months? YES NO

If you have answered yes to any of questions C1 to C9 please give details below:

D. REFERENCES

D1 Two references must accompany this application for Associate Membership of the CPA Institute. One reference is required from a principal at your present or past employment. A second reference is required, preferably from a member of the Institute, or professional accountant who is a member of an Institute that is a member of the International Federation of Accountants (IFAC).

D2 Reference No. 1.

Name:	Job Title:
Professional Qualification:	
Address:	

D3 Reference No. 2 - A member of the Institute

Name:	Job Title:
Professional Qualification:	
Address:	

Ensure you tick all areas

Include only relevant training

Examples of gaps in training – travel, redundancy

Must match names on Reference Letters



Training Requirements

- Minimum of 3 years relevant supervised training
- Supervised/signed off by a Qualified Accountant
- Practice or Industry (or combination of both)
- Each one year Training Record should equate to 44-48 weeks (i.e. 6 months training would equate to approx. 24 weeks)
- Three years training should equate to a minimum of 132 weeks (4,950 hours) but may contain gaps
- Training must be submitted and approved by the Institute prior to completion of the Competence and Behavioural Records
 - The Institute will confirm your two areas of in-depth competence - you will then be able to complete your Competence and Behaviour Records

Competence Records and Behavioural Attributes

- To be submitted online via MyCPA (MyRecords)
- Prior to using the online system you must register your mentor (supervisor) to be able to view and approve your
 - Competence Record
 - Behavioural Record

Mentor Details

Mentor Record Type

Training Record	>>	
Competence Record		
Behaviour Record		

<<

- CPA will then approve your mentor and confirm their registration

Competence Records

- Competence Records are used to demonstrate your in-depth competence – this should relate to your advanced training (most recent experience)
- You are required to complete two competence records for each area of in-depth competence (total of 4)
- Access to the Competence Records is via MyCPA (MyRecords)

Student Records

Training Records <p>Training records should be input each week and signed off by your supervisor on a quarterly basis.</p>	Competence Records <p>These records are completed as part of your application to membership on completion of all examinations and training.</p>	Behavioural Attributes <p>These records are completed as part of your application to membership on completion of all examinations and training.</p>
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- Refer to the [Guide to In-Depth Competency Fields](#) when completing your Competence Records – e.g. 7 areas are identified for Financial Accounting on page 4 & 5 of this guide.

Competence Records

Submit **4** individual Records of In-Depth Competence across two areas only. The statements must directly correspond with your training records and with the areas of in-depth competence as confirmed by the Institute

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. Advising on Value Added Tax (VAT) and PAYE/PRSI and/or submit VAT and PAYE/PRSI returns
2. Applying Double Taxation agreements

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, 1.1, 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)



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



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



Competence Records

- You are advised to prepare your Competence Records on a word document and cut and paste it into the online system when complete
- When you have completed and saved your Competence Record, your supervisor can then view and approve/reject (they are not notified automatically so you will need to inform them)
- CPA will be automatically informed when supervisor has approved the Competence Record, and will then review and accept/reject
- *Please note, CPA acceptance of Competence Record does not imply success in application for membership as all elements of the application must be considered*



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 inter personal and communication skills to demonstrate negotiation and leadership
- Discuss any short term or long term goals or achievements during this period



Behavioural Attributes

- These are also accessed via MyCPA (My Records)

Student Records

Training Records <p>Training records should be input each week and signed off by your supervisor on a quarterly basis.</p>	Competence Records <p>These records are completed as part of your application to membership on completion of all examinations and training.</p>	Behavioural Attributes <p>These records are completed as part of your application to membership on completion of all examinations and training.</p>
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- You must complete three records – one for each attribute

Behavioural Attributes

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

10/05/2023

Save Details

Cancel



Behavioural Attributes

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



References

- 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 (CPA, ACCA, CIMA, ACA, etc).
 - Typically, the reference from the qualified accountant will be the person 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 if applicable
- 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 by email **directly from the referee, on company email** to Brenda Dolan bdolan@cpaireland.ie



References

The referee must state (at a minimum):

- "I have no hesitation in recommending {insert name} for Admission to Membership of CPA"
- {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.

Application to Membership Fee

- As part of your application to membership you will be required to pay:
 - The admission to membership fee (€650).
 - 3 months *Students Annual Subscription* fee for September to November 2023
 - 1 months *Member Annual Subscription* fee for December 2023
 - **Total Fee €735.**
- Please note this does not include the annual Membership subscription for 2024 which will be invoiced on 1 January 2024.
- Cohort 1 – students will be sent a link for online payment when application has been reviewed and accepted
- Cohort 2 – due to the shorter timescale Cohort 2 students will be required to pay when their application is submitted. If not successful this will be refunded.

Cohort 1 - Getting Started with Your Application

○ Before 9 June

- Request reference letters from your referees
- **Submit any outstanding training records**
- Start to prepare your Competence and Behavioural Records (submit for review if required)
- Ensure your mentor is registered to sign off on your Competence Records and Behavioural Attributes

○ After 9 June

- Complete the online application to membership form (first step)
- Submit your Competence Records and Behavioural Attributes to your supervisor and to CPA for approval
- Submit reference letters (directly from the referee)

○ All email to be sent to bdolan@cpaireland.ie



Cohort 2 - Getting Started with Your Application

- Due to the very short timescales between exam results and application closing date, students in Cohort 2 are advised to start to prepare their application as early as possible
- It is particularly important that your training records are up to date and submitted to the Institute by your supervisor
- September/October 2023
 - Submit any outstanding Training Records (up to end of Q3 if necessary)
 - Prepare Competence and Behavioural Records to your supervisor and CPA for approval
 - Request reference letters
 - Be ready to submit all required elements of the application when the exam results are released



Key Dates

19 May	All training records up to end of Q1 2023 must be submitted (unless already confirmed as “Training Complete” by the Institute)
20 May – 9 Jun	Outstanding Training Records are reviewed, and confirmations sent to students who are “Training Complete”
9 Jun	Results of April 2023 exams released
W/C 12 Jun	All eligible Cohort 1 students are invited to apply for membership (by email)
5 Aug	Deadline for applications for Cohort 1 students
6 Aug – 31 Aug	Applications are reviewed and feedback provided to applicants – further information may be requested
1 Sept	Support for students in Cohort 2 begins
13 Oct	Results of August 2023 exams are issued
W/C 16 Oct	All eligible Cohort 2 students are invited to apply for membership
3 Nov	Deadline for applications for Cohort 2 students
4 Nov – 18 Nov	Applications are reviewed and feedback provided to applicants – further information may be requested
18 Nov	Final list of approved applicants is sent to Member Services for planning of conferring ceremony, printing of Certificates etc.
9 Dec	Conferring Ceremony, O’Reilly Hall, UCD



Contact Information

- Please contact Brenda Dolan for any enquiries regarding your application to membership
- Email: Bdolan@cpaireland.ie
- For queries re the content of your Competency or Behavioural Records, please contact Reidin Ni Aonghusa
- Email: rniaonghusa@cpaireland.ie
- Phone: 01 4251022



Questions?