

## **Frequently Asked Questions -**

Pace

## What does an ACCA membership entail internationally?

In the United Kingdom, Ireland, Cyprus and Zimbabwe, an ACCA membership enables an individual to carry out public accounting practices, including expressing an audit opinion on financial statements of corporations, if the ACCA member holds a practicing certificate issued by ACCA which permits him or her to do so. Holders of ACCA practicing certificates must comply with additional regulations such as carrying liability insurance. To qualify for an ACCA practicing certificate, the ACCA member must complete a three-year practical training, two of which must be gained after being admitted to membership.

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degree, is recognized in a large number of countries. Although one must usually become a member of the national accountancy body to practice, the membership is often granted to ACCA members on production of evidence that they are ACCA members (e.g., Barbados and Jamaica). Some countries also require the ACCA member to demonstrate competence in national law and tax (e.g., Zambia), while other countries do not.

The legal framework in most other