

# **THE BRUNEI DARUSSALAM INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

## **DIRECTIONS**

Those notes are prepared to assist applicants for membership of the Institute.

1. Before making an application. Please read carefully:
  - (a) The rules relating to membership and ensure that you are able to satisfy the requirements laid therein:  
(A copy is attached)
  - (b) The application form and complete it.
2. When submitting your application please ensure that your application form has been correctly completed and that the following are enclosed:

- (i) The required fees

	<b>Associate Member</b>	<b>Affiliate Member</b>	<b>Provisional Member</b>
Admission Fee	B\$150	B\$80	B\$20
Annual membership Subscription	B\$120	B\$80	B\$20

A MEMBER WHO IS ADMITTED AFTER THE 1<sup>ST</sup> DAY OF JULY IN ANY YEAR SHALL PAY ONLY HALF THE SUBSCRIPTION THAT IS PAYABLE FOR A YEAR.

**Cheques should be corseed "A/C Payee Only" and made payable to "The Brunei Darussalam Institute of Certified Public Accountants".**

- (ii) Certified copies of your certificates. Photocopies may be certified by a magistrate or by an associate member of the Institute. The name of the person certifying the certificates must be clearly shown.
  - (iii) Testimonials covering your working experience up to the date of your application are required for applicants for associate membership who do not possess one of the recognised qualifications listed in paragraph 4 (c) of the constitution. Each testimonial should contain the period of your employment, your job title and a brief description of your duties.
  - (iv) A passport-sized photograph (non-returnable).
3. Completed application forms and enclosures should be submitted to:

**BICPA Secretariat  
P.O. Box 1965, Bandar Seri Begawan BS8673  
Fax: 2223360**

or

**The Secretary  
Brunei Darussalam Institute of Certified Public Accountants  
P O Box 30, Gadong Post Office BE3978, Brunei Darussalam**

## MEMBERSHIP

- a) The membership of the Institute will fall under the following categories:
  - (i) Honorary Members
  - (ii) Associate Members
  - (iii) Affiliate Members
  - (iv) Provisional Members
- b) Honorary Members, who shall consist of persons not being members of the Institute who have rendered such service to the Institute as would in the opinion of the Council entitle them to the distinction, or upon whom the Council desires to confer such distinction because of their knowledge and experience in connection with the profession of accountancy, may be admitted by the Council as Honorary Members and their names shall thereupon be entered in the Register of Members on the Honorary Membership List.
- c) Associate Members shall not be less than 21 years of age, and must be a member of one of the following associations of accountants:
  - (i) The Institute of Chartered Accountants of:
    - (a) Australia
    - (b) Canada
    - (c) England and Wales
    - (d) Ireland
    - (e) Scotland
    - (f) New Zealand
  - (ii) The Chartered Association of Certified Accountants;
  - (iii) Australian Society of Accountants;
  - (iv) New Zealand Society of Accountants; or
  - (v) Members of any other associations of accountants who, in the opinion of the Council, are of a standard in educational qualification and practical experience acceptable to the Council, with such admission to be decided on a case by case basis and on individual merit.

An Associate Member shall not be entitled to sign audit reports on accounts of limited liability companies unless he is a Brunei Darussalam Registered Auditor.

The foregoing provisions relating to the admission of Associates notwithstanding, the Council of the Institute may in its absolute discretion admit to Associate Membership any person whom it deems especially qualified for admission.

- (d) Affiliate Members shall consist of persons who have academic qualifications in accounting or business and finance of at least degree standard recognised by and acceptable to the Council. Provisional members who hold an HND majoring in business and finance or who are members of AAT and have at least 3 years appropriate work experience are eligible to apply to be affiliate members of the Institute.
- (e) Provisional Members shall consist of all other persons involved in the profession of accounting but who do not qualify as Associate or Affiliate Members, including the following:
  - (i) Persons who have one of the following qualifications in accounting:
    - Higher National Diploma
    - Higher National Certificate
    - Ordinary National Diploma
    - Association of Accounting Techniciansor any other smaller academic qualification in accountancy recognised by and acceptable to the Council.
  - (ii) Students not less than 16 years of age who are enrolled in and are undergoing a course of study in accountancy.