

# Initial steps: registering to ACCA Programmes

Issued by the ACCA Ukraine, Baltic and Caucasus States office 9/2 Chervonoarmiyska St., office 77 Kyiv, 01004, Ukraine Tel: (+38 044) 498 34 50; Fax: (+38 044) 498 34 51 www.accaglobal.com

# About ACCA

Choosing the most appropriate ACCA programme for you

# ACCA offers:

- 1. ACCA Qualification
  - a. Initial registration
  - b. Exemptions
  - c. <u>Fees</u>
  - d. Training / studying

# 2. Diploma in International Financial Reporting (DipIFR)

- a. Initial registration
- b. Fees
- c. <u>Training / studying</u>
- d. DipIFR (Rus)

# 3. <u>Appendices:</u>

- 1. Documents needed for successful registration
- 2. ACCA bank details
- 3. Letter of guarantee
- 4. DipIFR template employer letter
- 5. Why become an ACCA member?
- 6. Fees for 2011 year
- 7. List of regional Tuition Providers supporting ACCA programmes
- 8. Important dates and deadlines
- 9. Pre-Paid Card Services

#### **ABOUT ACCA**

ACCA (the Association of Chartered Certified Accountants) is the largest and fastest-growing global professional accountancy body with 404,000 students and 140,000 members in 170 countries. We aim to offer the first choice professional qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management.

We support our students and members throughout their careers, providing services through a network of 80 offices and centres. This global network is unmatched by any other accountancy body. It underpins ACCA's national operations, providing services and support to members, students and other stakeholders.

We use our expertise and experience to work with governments, donor agencies and professional bodies to develop the accountancy profession. We aim to achieve and promote the highest professional, ethical and governance standards and advance the public interest.

ACCA's reputation is grounded in over 100 years of providing accounting and finance qualifications. Our long traditions are complemented by modern thinking, backed by a diverse, global membership. Our reputation continues to grow as our qualifications attract large numbers of new students each year, highlighting the attraction of accountancy as a basis of a successful career. ACCA produces professional accountants whose skills and knowledge are required by employers, with potential to progress to obtain fulfilling careers in many roles in accounting and business.

Also, ACCA enjoys owes much of its reputation to the active role it plays in developing the accountancy profession, working with many accountancy organizations at international, regional and local level. ACCA is represented in the world's key accounting and finance organizations and committees, and influential in public policy. ACCA is an organization that takes a proactive stance in helping to shape the profession of the future.

More people qualify locally with ACCA than with any other international accountancy body. All ACCA members have achieved common membership criteria, from China to UK, Poland to South Africa.

Every eight minutes, somewhere in the world, someone registers to study with ACCA. The approximate number of students and members in Ukraine, Baltic and Caucasus states are 4400 and 670, respectively.

ACCA is seen as an example of excellence in education, training and regulation by many accountancy bodies and regulatory authorities.

The local ACCA office, dealing mainly with Ukraine, Latvia, Lithuania, Estonia, Belorus, Georgia, Armenia and Azerbaijan, was opened on September 1, 2004. Our contacts are:

9/2 Chervonoarmiyska St., office 77 Kyiv, 01004, Ukraine Tel: (+38 044) 498 34 50; Fax: (+38 044) 498 34 51 www.accaglobal.com

Victoria Kibenko Student/Members Support Officer e-mail: victoria.kibenko@ua.accaglobal.com

Nataliya Vovchuk Head of ACCA Ukraine, Baltic & Caucasus States e-mail: nataliya.vovchuk@ua.accaglobal.com

#### CHOOSING THE MOST APPROPRIATE ACCA PROGRAMME FOR YOU

The global demand for qualified finance professionals has never been higher, and their work more varied.

Make the right choice and you could work for the type of organization that suits you.

If you are serious about a career as a finance professional, you need to think seriously about a professional qualification. This is where ACCA comes in. With a variety of professional qualifications (out of which the more known is the **ACCA Qualification – the only one that gives you the right to become an ACCA member**) ACCA is highly recognized by employers and national professional associations as well.

Everybody appreciates the fact that ACCA qualifications follow the same standard throughout the world.

ACCA operates with more then 325 examining centers in 170 countries at each examination session, including one in Kyiv, Riga, Vilnius, Tbilisi, Yerevan and Baku.

There are a few general points that are worth making about ACCA qualifications.

Firstly, all of our qualifications are examined in English only - because only by examining in one language can we maintain global consistency in the standard of question papers and marking. This must not frighten you since when obtaining the qualifications it is not your English under scrutiny. It only has to be understandable. Also all our written exams are held in the same day, with the same subjects throughout the world.

Secondly, all ACCA qualifications are "open architecture". All details of all qualifications - syllabi, past exam papers, examiners' comments, and teachers' notes and so on - are freely available to all via our website <u>www.accaglobal.com</u>. We do this for two reasons:

a) to provide access to all students, teachers and employers

b) to promote best practice elsewhere.

Thirdly, for all our qualifications, you should note that ACCA is the Examining Body only. We do not provide training ourselves for any of our qualifications, as we believe that the integrity of a qualification is compromised if the same people are examining as are teaching. So in most countries we work with several companies we call tuition providers.

#### ACCA offers:

**ACCA Qualification** – core ACCA qualification; 14 exams; the only qualification giving the graduate the right to become an ACCA member; most popular

**Diploma in International Financial Reporting** – helping with knowledge on IFRS; 1 written exam; holders of this diploma will be exempt one exam from ACCA Qualification

#### **1. ACCA QUALIFICATION**

(to see the newest updates please visit http://www.accaglobal.com/join/acca/)

The ACCA Qualification is designed to provide the accounting knowledge, skills and professional values which will deliver finance professionals who are capable of building successful careers across all sectors, whether they are working in the public or private sectors, practicing in accounting firms, or pursuing a career in business.

In order to qualify as an ACCA member, you will complete:

14 exams (nine of which are eligible for <u>exemption</u> – maximum number, available only for accredited institutions. For a list of institutions and awarded exemptions please visit: <u>http://www.accaglobal.com/students/study\_exams/exemptions</u>). These English language exams (covering a range of finance and management subjects) which are split into two levels: Fundamentals - comprising Knowledge and Skills modules - and Professional – comprising Options and Essentials modules:

#### FUNDAMENTALS (nine papers in total):

<b>Knowledge</b> F1 Accountant in Business F2 Management Accounting F3 Financial Accounting	(AB) (MA) (FA)
Skills F4 Corporate and Business Law F5 Performance Management F6 Taxation F7 Financial Reporting F8 Audit and Assurance F9 Financial Management	(CL) (PM) (TX) (FR) (AA) (FM)
PROFESSIONAL (five papers in total)	
<b>Essentials</b> P1 Professional Accounting P2 Corporate reporting P3 Business Analysis	(PA) (CR) (BA)
<b>Options</b> (two to be completed) P4 Advanced Financial Management P5 Advanced Performance Management P6 Advanced Taxation P7 Advanced Audit and Assurance	(AFM) (APM) (ATX) (AAA)

These exams can be taken at your own pace during 10 years, but most of our students finish them in approximately three- four years. ACCA organizes two examination sessions per year (in the months of June and December) and in each session you can sit up to four exams. We have 325 exam centres all over the world and once an ACCA student you can take your examinations in any of these 325 centres, wherever your career takes you. For more information about the syllabus of exams please visit:

http://www.accaglobal.com/students/study\_exams/qualifications/acca\_choose/acca/fundamentals/

- Relevant and documented practical experience, with a minimum of three years experience which may be obtained before, during or after taking the exams
- A Professional Ethics module, which will be completed online after becoming a student

#### a) INITIAL REGISTRATION

In order to sit the ACCA exams you have to be first registered as an ACCA student (trainee). This initial registration ACCA Qualification either for the can be done online at http://www.accaglobal.com/join/register/online or by filling in a printed form which can be requested directly from UK, from the local ACCA office or from accredited tuition providers in the specific countries. It is preferable that you register online but no matter whether you register online or you fill in the printed form, your registration file (containing documents listed in Appendix 1) will have to reach ACCA UK office (ACCA Customer Services 2 Central Quay 89 Hydepark Street Glasgow G3 8BW United Kingdom) this can be done either by:

- 1) you sending them directly to UK
- 2) sending them to the local ACCA office
- 3) contact one of the accredited tuition providers who might also offer administrative services.

The registration goes on all throughout the year, but please note that there are 2 initial <u>registration deadlines</u> per year: in order for you to sit exams in the **December session**, all your documents must reach the ACCA UK office by 15<sup>th</sup> of August (or the ACCA local office by 30<sup>th</sup> of July – please mind also the deadlines of our partners, the tuition providers if you choose to use their services) and in order to sit exams in the **June session** all your documents must reach the ACCA UK office by 31<sup>st</sup> of December (or the ACCA local office by 10<sup>th</sup> of December – please mind also the deadlines of our partners, the tuition providers if you choose to use their services). The cost for the registration consulting and transport (courier) services will be entirely covered by the ACCA local office. (Only for the segment ACCA Ukraine – ACCA UK)

Once your application file and documents have been processed successfully (please allow seven to eight weeks), you will receive your Student Information Pack, which contains all you need to know as a student of ACCA, including:

- Registration Card;
- Detailed syllabus;
- Information regarding the ACCA/Oxford Brooks scheme
- (http://www.accaglobal.com/students/study\_exams/qualifications/degree/);
- The program of the exams as well as information regarding the exams' organization;
- Access to trainee development matrix which details the minimum requirements of practical experience in relation with the possibility of becoming an ACCA member;
- The password for an online personal account (*myACCA*) by means of which you will be able to manage your ACCA activity.

You will also receive monthly copies of the ACCA students' magazine *student accountant* containing important information about forthcoming examinations, technical articles on the syllabus, news, reviews and other useful information.

# b) **EXEMPTIONS**

On your initial registration form you have an exemptions section, exemptions that you can require based on your previous studies. This fact means that ACCA recognizes that you already might have relevant knowledge from previous qualifications and you can be exempt from sitting some of ACCA's exams based on your academic records. You can check your exemption eligibility for ACCA Qualification following this link: <a href="https://portal.accaglobal.com/accaweb/faces/page/public/accreditations/enquiry/main/EnqInstitutionsTable.jspx">https://portal.accaglobal.com/accaweb/faces/page/public/accreditations/enquiry/main/EnqInstitutionsTable.jspx</a>

It is very important to know that if you hold several qualifications on the same field of activity, the exemptions will not be summed up as the same exemption can be granted for different qualifications (for example if you hold a bachelor degree in accounting you obtain exemptions for papers F1, F2, F3 and F4 and if you also hold a MBA degree you obtain exemptions for papers F1 to F3 and the final exemptions received will be for papers F1, F2, F3 and F4).

<u>The exemptions must be paid just like normal exams</u> only you don't have to sit the exam, buy the books or take the courses for that subject. You will know the exemptions you were granted once you receive the Student Information Pack and then you will be able to **register for the ACCA exams** – for the December session the deadline is the 15th of October (date by which the ACCA must receive your option) and for the June session the deadline is the 15th of April. You can register online to the exams through your personal

ACCA account, *myACCA*, or you can register by filling in some forms (received by post from ACCA UK) that you will have to send back to the ACCA local office or to the UK directly.

### c) FEES

You can follow the schedule of payments in the following table:

Registration fee	£72	once
Annual Subscription	£72	annually (paid on January 1st)
Examination fees:		
Knowledge module exam	£57	per exam (x3)
Skills module exam	£72	per exam (x6)
Professional module exam	£84	per exam (x5)

- \* The sums are presented in GB pounds. You can see the fees for 2011 year in <u>Appendix 6</u>. In order to update the information about the fees for the following years, please follow the link: <u>http://www.accaglobal.com/students/study\_exams/exams/fees</u>
- \*\* All sums are presented excluding VAT. All taxes are payable directly in Great Britain and only in GBP.

#### Methods of payment:

- **Bank card.** ACCA accepts payments through the Visa, MasterCard, AMEX, Switch and Solo bank cards (for Ukrainian students this is the most convenient method of payment). Under this method of payment you should indicate in the registration form (whether online or in printed copy) the card information: card number, date of issue, maturity date, owner's name and signature.
- Pre-Paid Card Services. For on-line payments some Ukrainian banks offer Pre-Paid card services. For more detailed information please see <u>Appendix 9</u> or visit bank websites: <u>http://www.usb.com.ua/retail/operating\_accounts/cards/types/visa\_virtual/</u> <u>http://www.aval.ua/personal/cards/grosh\_online/</u>
- **Bank transfer.** The least popular method, because the commission of the bank, performing the transfer, is being added. When making the payment you have to indicate your registration number (from the registration form). You should save the copy of the cheque that confirms the payment. Please, see the ACCA bank details in <u>Appendix 2</u> of this document
- **Payment is being made by the employer.** You should prepare the letter of guarantee in English on a company-unique paper, with the director's and chief accountant's signatures and with the company's stamp. Please see an example in <u>Appendix 3</u>. The letter should be sent to ACCA, together with registration documents.

#### d) TRAINING / STUDYING

You can choose to study for the ACCA exams either individually or by attending classes. If you choose to take attend for the ACCA exams you must contact ACCA's accredited <u>tuition providers</u>, because <u>ACCA does not</u> <u>provide training for its qualifications</u>, it offers only the educational structure, the syllabus. You can see local tuition providers, supporting ACCA programmes in <u>Appendix 6</u>.

Also, you can find more information about our tuition providers worldwide here: <u>https://portal.accaglobal.com/accaweb/faces/page/public/tuitionprovider/searchtp/XXTPQuickSearchVO1Table</u>.jspx

If you want to buy the books and cannot find them in your country, you will find the contact details of the ACCA authorized publishing houses by accessing:

http://www.accaglobal.com/learningproviders/tuitionproviders/tpr/teaching/publishers/ This way, you will be able to order the books directly from UK and you will be able to see all their prices. In Ukraine you can buy books at:

- ATC <u>www.atc-global.com</u>, (380 44) 585 53 63
- BPP www.bpp.com, bpp@wolters-kluwer.ru
- FTC Kaplan <u>www.ftckaplan.com</u>
- Business Kniga <u>www.business-kniga.com.ua</u>

There is also a good deal of online, distance courses that you might choose. You can find more information about training literature at local tuition providers.

No matter the chosen study variant, we recommend you to read all the online resources which are provided by ACCA for free:

<u>http://www.accaglobal.com/students/study\_exams/qualifications/acca\_choose/acca/fundamentals/ab/</u> for each exam – former exam subjects, examiners' comments etc.

Also you can use free resources on sites:

www.opentuition.com

getthroughguides.co.uk/forum/index.php

#### 2. DIPLOMA IN INTERNATIONAL FINANCIAL REPORTING - DIPIFR

(to see the newest updates please visit http://www.accaglobal.com/members/qualifications/dipifr/)

The ACCA Diploma in International Financial Reporting (DipIFR) will enable you to cross boundaries in an increasingly important field of accountancy. It is designed to develop knowledge of International Financial Reporting Standards (IFRS). It provides an understanding of the concepts and principles which underpin them, and of their application in the international marketplace.

This qualification is intended for professional accountants and auditors, working in practice and industry, who are qualified in accordance with national accounting standards.

ACCA has designed the programme to be flexible, so that the Diploma can be completed in three to six months. Any accounting practitioner or auditor, qualified in accordance with national accounting standards is eligible to take the qualification.

In order to obtain this diploma you will have to pass a three-hour exam. The subjects are divided into: **Section A** mainly consisting in calculus problems and **Section B** comprising theory subjects (in Section A there is a compulsory question of 25 points and in Section B there are three out of four optional questions of 75 points – a total of 100 points. The pass note is 50 points).

#### a) INITIAL REGISTRATION

The minimum requirements to be able to register for this diploma are:

- Membership of an Accountancy Professional Body **OR**
- A relevant degree plus two years' work experience OR
- Three years' relevant work experience **OR**
- ACCA Affiliate **OR**
- ACCA Diploma in Financial Management (or Certified Diploma in Accounting & Finance) OR
- ACCA Certificate in International Financial Reporting plus three years work experience

You can register, for this diploma, by filling in the registration form downloadable from: <u>http://www.accaglobal.com/members/qualifications/dipifr/register</u> or online visiting the same link.

No matter whether you register online or you fill in the printed form, your registration file (containing documents listed in <u>Appendix 1</u> – without the attachment to diploma - plus a <u>reference letter from your employer</u> if you don't comply with the minimum requirements for registration set above) will have to reach ACCA UK office:

ACCA Customer Services 2 Central Quay 89 Hydepark Street Glasgow, G3 8BW, United Kingdom

This can be done either by:

- 1) you sending them directly to UK
- 2) sending them to the local ACCA office
- 3) contact one of the accredited tuition providers who might also offer administrative services.

The registration goes on all throughout the year, but please note that there are 2 initial <u>registration deadlines</u> per year: in order for you to sit exams in the December session, all your documents must reach the ACCA UK office by 15<sup>th</sup> of October (or the ACCA local office by 30<sup>th</sup> of September – please mind also the deadlines of our partners, the tuition providers if you choose to use their services) and in order to sit exams in the June session all your documents must reach the ACCA UK office by 15<sup>th</sup> of April (or the ACCA local office by 30<sup>th</sup> of March– please mind also the deadlines of our partners, the tuition providers if you choose to use their services if you choose to use their services). The cost for the registration consulting and transport (courier) services will be entirely covered by the ACCA local office. (Only for the segment ACCA UKraine – ACCA UK)

Because this is a one exam qualification no exemptions apply.

#### b) FEES

The registration fee for this diploma, which gives you the right to sit in once for the exam, is of 167 GBP. The fee to re-sit the exam, if necessary (only if you did not pass the exam the first time), is of 167 GBP. If you do not pass this exam in two consecutive sessions of examination (taking place in June and December), you will have to re-register for the DipIFR program paying the registration fee which will be valid at that moment.

The sums are presented in GB pounds. You can see the fees for 2011 year in <u>Appendix 6</u>. In order to update the information about the fees for the following years, please follow the link: <u>http://www.accaglobal.com/students/study\_exams/exams/fees</u>

#### c) TRAINING / STUDYING

Please contact the companies offering ACCA courses for materials (<u>tuition providers</u>). You will also find more information regarding the study as well as subjects from the previous sessions of exams visiting <u>http://www.accaglobal.com/members/qualifications/dipifr/studying</u>. Most of the tuition providers offer also DipIFR courses.

The students who pass DipIFR exam will be granted one exemption from ACCA Qualification (Papar F7).

#### d) DIPIFR (RUS)

For those Russian-speaking people, who want to receive world-recognizable professional qualification but cannot study in English, have designed the Russian-language version of the Diploma in International Financial Reporting – DipIFR (Rus).

The registration and examination is made by ATC - International (<u>www.atc-global.com</u>) in any examination centre. Examinations are held 2 times a year, in June and December. The exact dates you should specify on a <u>web-site</u> of ATC- International.

Imortant deadlines are the following:

Registration deadline	April 15 - for June examination
	October 15 - for December examination
Registration fee payment deadline	April 30 - for June examination
	October 30 - for December examination

The program consists of a single examination, the fee for this exam is **262.50 USD**. You may choose to study alone or with an accredited <u>tuition provider</u>.

The examination centres for this programme are now open in **Russia** (Moscow, Saint Petersburg, Novosibirsk, Kazan, Yekaterinburg, Rostov-on-Don, Samara, Veliky Novgorod, Nizhny Novgorod, Khabarovsk, Vladivostok, Lipetsk, Krasnodar), **Ukraine** (Kyiv, Donetsk), **Kazakhstan** (Almaty, Astana), **Great Britain** (London), **Azerbaijan** (Baku), **Belarus** (Minsk).

# 3. APPENDICES

#### 1. DOCUMENTS NEEDED FOR SUCCESSFUL REGISTRATION:

- filled-in form (either printed copy which you can receive in the office of ACCA Ukraine in Kyiv or which can be posted to you upon your request, **OR** proof of filling it online – generated document after completing the online registration process)
- copy of <u>one</u> document proving your identity (ID card AND/OR passport AND/OR birth certificate) if this document has titles in English as well, if not – simple copy plus translated copy (with licensed translator's stamp)
- 3. copy of marriage license if applicable (only if surname on ID document differs from surname on your diplomas)
- 4. passport size photo
- 5. copy of the university diploma (for university graduates for exemption purposes) plus translated copy (with licensed translator's stamp)
- 6. copy of list of studied subjects (from the university) plus translated copy (with licensed translator's stamp)
- 7. copies of other diplomas that you consider would entitle you to further exemptions (like membership of Professional bodies) optional
- proof of payment of Initial Registration fee (introducing valid credit / debit card number in the online form or in the written form OR sending proof of <u>bank</u> transfer to ACCA OR sending cheque with registration file)

#### Important notes:

- All documents mentioned above that are not in English or do not have English titles must be translated by a licensed translator (ordinary service practiced by translation agency)
- It is enough to have only a simple copy of those documents that already have their section titles in English (for instance passport or diplomas that are (also) in English)
- In the registration package you will also put simple copies of the originals
- You must write on all your documents (each sheet) the application number which is the unique form number that you will have on each printed form (or that would be generated at the end of yuor online registration precess)

## 2. ACCA BANK DETAILS

Clydesdale Bank Plc Charing Cross Branch Glasgow Scotland UK

Sort Code:826434Account Name:The Association of Chartered Certified AccountantsAccount Number:40000907Swift Code:CLYDGB 21434IBAN:GB74 CLYD 8264 3440 0009 07

#### Important notes:

- When making payments by bank transfer or cheque please always mention your **Initial Registration (IR)** form number / student number (in the details of transfer)
- Please note that if paid by a bank transfer you should allow extra money to be paid for bank commission, because ACCA DOES NOT pay ANY bank charges.

# 3. Example of the guarantee letter for the registration imbursement, if the payment is made by the company with the help of bank transfer

### The letter should be written of the company stationary

## Letter of Guarantee

\_\*Company XXX\*\_ (please write company name in English) guarantees Initial Recognition (IR) payment for \_\*Student name\*\_ (write your name), \_\*reference number\*\_ (number printed at Initial Registration form or on-line registration number).

Would you please produce an invoice for: \_\*Company name, bank details\*\_

Date Names Signature Chief Accountant Signature Director Stamp

# 4. DipIFR TEMPLATE EMPLOYER LETTER

Company Header

Company Logo

Date

To Whomever It May Concern

Through the following, we certify that Mrs. / Mr. ....., who has been working with our company for ..... year(s), holds a ..... years experience in the financial field, proving at the same time a valuable employee and human asset.

Also, we recommend him / her as a suitable person to undertake Diploma in International Financial Reporting / Diploma in Financial Management, as this particular qualification will assist him / her in his / her current and future activities with our company.

We see this qualification as an important step in the Continuous Development Program that we, as a company, encourage our employees to pursue.

Thank you.

Best regards,

Official Signature & Stamp

# 5. WHY BECOME AN ACCA MEMBER?

Besides the prestige and recognition of the ACCA letters after your name, we also offer a range of services and advantages to our members:

#### Local agreements:

In Ukraine, ACCA members can benefit from the simplified procedure of auditor's certification, which is being administrated by the Chamber of Auditors of Ukraine.

#### A few of the global agreements:

Distance learning MBA in association with Oxford Brookes

(http://www.accaglobal.com/members/cpd/learning\_opportunities/partner\_resources/partner\_qualifications/) MA in Leadership Studies with the Centre for Leadership Studies at the University of Exeter (http://www.accaglobal.com/members/cpd/learning\_opportunities/partner\_resources/partner\_qualifications/28 71527)

ACCA/Institute of Directors Certificate and Diploma in Company Direction

(http://www.accaglobal.com/members/cpd/learning\_opportunities/partner\_resources/partner\_qualifications/company\_direct\_diploma)

Membership of the Institute of Internal Auditors (The IIA)

(http://www.accaglobal.com/members/cpd/learning\_opportunities/partner\_resources/partner\_qualifications/cia)

Other than these, all ACCA members are part of a global network and receive career-long support from ACCA.

# 6. FEES FOR 2011 YEAR

ACCA Qualification	2011
Initial Registration	£72
Subscription	£72
Re-registration	£72
Examination and Exemption fees:	
Knowledge – per paper	£57
Skills – per paper	£72
Professional – per paper	£84

Diploma Reporting	in	International	Financial	2011
Course				£167
Resubmit				£167

# 7. LIST OF REGIONAL TUITION PROVIDERS SUPPORTING ACCA PROGRAMMES

# To find out more about tuition providers and their status with ACCA, please visit: http://www.accaglobal.com/students/study\_exams/tuition/search\_tuition

Country	Institution Name	Address	Contact information	Programmes supported	Status with ACCA
Ukraine	Accountancy Tuition Centre, Ukraine	48 Bohdana Khmelnytskogo st., 7 <sup>th</sup> floor, Kyiv 01001, Ukraine	Tel. 38-044-585-53-63 oksana.khomenko@atc-global.com www.atc-global.com	ACCA Qualification, DipIFR (Rus), CBE	Platinum
Ukraine	Academy of Business, Ernst & Young (Ukraine)	7 Mykhailivska st., Kyiv 01001, Ukraine	Tel. 38-044-490-30-34 nataliya.kopylenko@ua.ey.com www.ey.com	ACCA Qualification, DipIFR (Rus)	Platinum
Ukraine	Business Education Alliance	10a Raisy Okipnoj st., of. 6, Kyiv 02002, Ukraine	Tel. 38-044-220-10-39 <u>kate@bea.com.ua</u> www.bea.com.ua	ACCA Qualification, DipIFR (Rus), CBE	Listed
Ukraine	Baker Tilly Ukraine	28 Fizkultury st., Kyiv, Ukraine	Tel. 38-044-284-18-65 <u>irina.shtefanio@bakertillyukraine.com</u> www.bakertillyukraine.com.ua	ACCA Qualification, DipIFR (Rus)	Listed
Ukraine	Educational Center Aktiv	2a Metallurgov av., Zaporozhye 69006,Ukraine	Tel. 38-061-228-32-62 <u>ludmila@aktivcorp.com</u> www.center.aktiv.zp.ua	DipIFR (Rus)	Listed
Ukraine	HOCK Accountancy Training	43/2 Predslavyns'ka st., 1st floor, Kyiv 03150, Ukraine	Tel. 38-044-528-09-03 natalia.koval@hocktraining.com www.hocktraining.com	DipIFR (Rus)	Listed
Ukraine	PricewaterhouseCoopers LLC	75 Zhylyanska st., Kiev 01032, Ukraine	Tel. 38-044-490-67-77 irina.blinova@ua.pwc.com www.pwc.com/ua	DipIFR (Rus)	Listed
Ukraine	UFPAA	26 Bazhana av., of. 166, Kyiv 02140, Ukraine	Tel. 38-044-574-70-83 natalia.dudchak@ufpaa.org www.ufpaa.org	DipIFR (Rus), ICFE	Listed
Ukraine	Training Center, Technology, Economics and Management	40 Volodymyrska st., ap. 5, Kyiv 01034, Ukraine	Tel. 38-044-287-36-26 <u>tem2008@meta.ua</u> www.tem.kiev.ua	DipIFR (Rus)	Listed
Ukraine	Financial Business English School	34 L. Ukrainki blvd., of. 407, Kyiv, Ukraine	Tel. 38-044-332-50-18 apply@fbe.org.ua www.fbe.org.ua	ICFE	-
Belarus	Ministry of Finance Educational Center	6 Pugacherskaya st., Minsk 220005, Belarus	Tel. 375-17-3352982 ucmf@mail.ru	DipIFR	Listed

Country	Institution Name	Address	Contact information	Programmes supported	Status with ACCA
Latvia	SIA John Moffat	21/k3-26 Rupniecibas iela, Riga, LV1045, Latvia	Tel. 371-29418325 john@johnmoffat.lv www.johnmoffat.lv	ACCA Qualification, ICFE	Listed
Latvia	OpenTuition.com	-	Tel. 371-000000 <u>contact@opentuition.com</u> www.opentuition.com	ACCA Qualification	Listed
Lithuania	UAB Michael Little ir KO	3-8 Gostauto, Vilnius, LT 2000, Lithuania	Tel. 370-868521243 barbara@mikelittle.lt www.mikelittle.lt	ACCA Qualification, DipIFR, ICFE	Listed
Azerbaijan	GRBS	44 Jafar Jabbarhi st., Caspian Plaza, 7th floor, Baku, AZ1065, Azerbaijan	Tel. 994-124371051 subhan@grbs.com www.grbs.com	ACCA Qualification, DipIFR, ICFE, CBE	GOLD
Azerbaijan	Infosystem-Link	22 Garabagh st., FBM Business Centre, Baku, AZ1008, Azerbaijan	Tel. 994-124969132 kerimova@infosystem-link.az www.infosystem-link.az	DipIFR	Listed
Armenia	IAB Centre CJSC	2 A Agatangeghosi st., Yerevan 0023, Armenia	Tel. 374-1542311 iab@arminco.com www.iabcentre.am	ACCA Qualification, CBE	GOLD
Georgia	Institute of Professional Accountants	61 Tsereteli Street, Tbilisi 0154, Georgia	Tel. 995-32-354396 marina@gfpaa.ge www.accatraining.ge	ACCA Qualification	Listed

# 8. IMPORTANT DATES AND DEADLINES

Type of Qualification	Type of Registration	Deadline (observation)	First Session of Exams/ Exam session	Exemptions
ACCA QUALIFICATION	Initial Registration	<b>31<sup>st</sup> of December</b> (initial registration file must arrive in Glasgow; if you are submitting the registration file through the local office, it must be sent to local ACCA office until the 10 <sup>th</sup> of December)	Held in June of the following year	To receive exemptions for June session the documents must be sent to Glasgow together with the initial registration file and meet the same deadline.
	Initial Registration	<b>15<sup>th</sup> of August</b> (initial registration file must arrive in Glasgow; if you are submitting the registration file through the local office they must be sent to local ACCA office until the 30 <sup>th</sup> of July)	Held in December of the same year	To receive exemptions for December session the documents must be sent to Glasgow together with the initial registration file and meet the same deadline.
	Registration for exams for already registered students	15 <sup>th</sup> of April	June session	In case of relevant newly obtained qualifications ACCA students may receive exemptions. They must send all relevant documents to Glasgow until the <b>31</b> <sup>st</sup> of January to receive the exemptions in account of the June session
		15 <sup>th</sup> of October	December session	In case of relevant newly obtained qualifications ACCA students may receive exemptions. They must send all relevant documents to Glasgow until the <b>31<sup>st</sup> of July</b> to receive the exemptions in account of the December session.
DiplFR (Eng)	Initial Registration	<b>15<sup>th</sup> of April</b> (initial registration file must arrive in Glasgow; if you are submitting the registration file through the local office they must be sent to local ACCA office until the <b>1<sup>st</sup> of April</b> )	Held in June of the same year	N/A
	Initial Registration	<b>15<sup>th</sup> of October</b> (initial registration file must arrive in Glasgow; if you are submitting the registration file through the local office they must be sent to local ACCA office until the <b>1</b> <sup>st</sup> <b>of October</b> )	Held in December of the same year	
	Registration for exams for already registered students	15 <sup>th</sup> of April	June session	
		15 <sup>th</sup> of October	December session	
DipIFR (Rus)	Initial Registration	15 <sup>th</sup> of April	Held in June of the same year	N/A
	Initial Registration	15 <sup>th</sup> of October	Held in December of the same year	

### 9. PRE-PAID CARD SERVICES

For on-line payments some Ukrainian banks offer Pre-Paid card services.

#### **Ukrsotsbank - Visa Virtual**

Visa Virtual tariff package designed specifically to pay for goods and services via the Internet. Paying via Visa Virtual card you increase the security of your payments.

#### Features of Visa Virtual tariff package:

- paying via Virtual card you increase the security of your accounts as the card is not made of plastic. You will
  get the card details on special paper form: card number, validity term and a special digital code for
  additional protection of operations;
- you can buy goods and pay for services via the Internet in Ukraine and abroad.

#### Advantages of Visa Virtual:

- You can set limits on the number and amount of transactions per day and per month, which also provides an additional level of security;
- The possibility of free of charge salary crediting, state benefits, funds from other accounts in Ukrsotsbank, payments from domestic insurance companies and other payments under the agreement with the bank;
- Possibility of cashless transfer of funds to the card account.

#### The documents required for opening of the card Visa Virtual:

- passport of the citizen of Ukraine;
- identification code of the tax bearer.

Terms of card production – up to 7 days.

Charge rate for "Visa Virtual" operations			
Ν	Operations and services Charge rate		
1	Account currency	UAH/USD/EUR	
2	Validity	till 2 year	
3	Issuing and service	-	
4	Minimum deposit	-	
5	Minimum balance	-	
6	Internet payments	free	
7	Conversion if operation currency differs from account currency	1%	

For more detailed information please visit bank website: <u>http://www.usb.com.ua/retail/operating\_accounts/cards/types/visa\_virtual/</u>

#### Raiffeisen Bank Aval - «Groshi online»

**"Groshi online"** — a virtual card developed by Raiffeisen Bank Aval on the basis of international payment system MasterCard for private persons' payment for goods and services in Internet.

Owners of "Groshi online" have an opportunity to pay for goods and services in the framework of established limit by the help of own special card account in all Internet-shops of the world which accept for payment cards MasterCard.

#### Terms of opening of the card "Groshi online":

- validity 1 year;
- card's cost varies depending on the term left before its termination:
  - till 3 months 10 hryvnas,
  - o from 3 till 11 months 15 hryvnas,
  - o for 11-12 months 20 hryvnas.

 limit of monthly payments — 800 USD, limit of one transaction — 200 USD (established for increase of cards' degree of protection from swindle).

Terms of card production – up to 7 days.

To obtain card you should apply to any branch of the Bank throughout Ukraine.

#### The documents required for opening of the card "Groshi online":

- passport of the citizen of Ukraine;
- identification code of the tax bearer.

Charge rate for "Groshi online Mastercard" operations				
Ν	Operations and services	Charge rate		
1	Account currency	UAH/USD/EUR		
2	Validity	till 1 year		
3	Issuing and service			
	till 3 months	10 UAH		
	from 3 till 11 months	15 UAH		
	for 11-12 months	20 UAH		
4	Minimum deposit	-		
5	Minimum balance	-		
6	Internet payments	free		
7	Conversion if operation currency differs from account currency	1%		

For more detailed information please visit bank website: <a href="http://www.aval.ua/personal/cards/grosh\_online/">http://www.aval.ua/personal/cards/grosh\_online/</a>