

## **Requirements for Registration as ASEAN Chartered Professional Accountant (ASEAN CPA)**

A professional accountant who meets the following qualifications, practical experience and conditions is eligible to apply to be ASEAN CPA:

1. Holds an ASEAN country nationality;
2. Must have a minimum of an accountancy degree or a professional accounting education programme accredited or recognised by Ministry of Education, Brunei Darussalam;
3. Has acquired at least three (3) years of relevant practical work experience cumulatively with a five (5) year period prior to application;
4. Holds a valid membership, at least an affiliate with Brunei Darussalam Institute of Certified Public Accountants (BICPA);
5. Has complied with the Continuing Professional Development (CPD) policy prescribed by the Ministry of Finance and Economy of 40 units/hours per annum of CPD which include 20 units/hours structured (verifiable) and 20 units/hours unstructured (unverifiable); and
6. Agrees to be bound by Code of Ethics for Professional Accountants issued by the International Ethic Standards Board for Accountants (IESBA).