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## **GUIDELINES FOR APPLICATION OF AFA ASSOCIATE MEMBERSHIP**

### **INTRODUCTION**

ASEAN Federation of Accountants (AFA) is an accredited Civil Society Organisation of the Association of Southeast Asian Nations (ASEAN), recognised under the ASEAN Charter. AFA is the umbrella organisation for the Professional Accountancy Organisations of the ten ASEAN member states (Primary Members), supported by seven internationally recognised bodies of accounting professionals (Associate Members)<sup>1</sup>.

AFA Primary Members are the recognised national Professional Accountancy Organisation of that country created under a specific statute or regulation of that particular country, or in the absence thereof, the recognised national organisation of accounting professionals in said country. Representation in the Federation is by country, that is one member organisation per country. Each member shall have one voting right.

AFA Associate Members are recognised bodies of accounting professionals of any ASEAN member states, or international recognised bodies of accounting professionals from other countries which are friendly to and supportive of the objectives of AFA – even though they may be outside the territorial jurisdiction of ASEAN. AFA Associate Member shall have no voting right.

For more information about the Federation, please visit [www.aseanaccountants.org](http://www.aseanaccountants.org) or contact [afasecretariat@iaiglobal.or.id](mailto:afasecretariat@iaiglobal.or.id).

### **AFA MEMBER ADMISSION CRITERIA**

AFA member admission criteria, entitlements, obligations, suspension, termination, and resignation are governed under the AFA Constitution & AFA By-Laws.

Referring to the definition of AFA Associate Members as above and in line with the Federation's objective to among others:

- 1) provide an organisation for ASEAN accountants for the further advancement of the status of the profession regionally and globally with the view to establish an ASEAN philosophy on the accountancy profession;
- 2) establish a medium for closer relations, regional cooperation, and assistance among ASEAN accountants;
- 3) enhance the continuous development of the accountancy profession in the region through the joint endeavours of accountants representing the ASEAN; and
- 4) provide ASEAN accountants with a venue for the exchange of the significant knowledge, ideas and information on the accountancy profession in the ASEAN member states,

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<sup>1</sup> For more information about AFA please visit [www.aseanaccountants.org](http://www.aseanaccountants.org)



AFA differentiate the criteria for AFA Associate Membership based on the origin of the accountancy bodies.

## **APPLICATION FROM ACCOUNTANCY BODIES ORIGINATED IN THE ASEAN REGION**

### **Eligibility**

- 1) The accountancy body must be a recognised and locally incorporated accountancy body of accounting professionals of any ASEAN member state and not a local chapter or division of an accounting body originating outside of the ASEAN region, which are friendly to and supportive of the objectives of AFA that meet the following criteria:
  - a) recognised by a specific statute or regulation, or in the absence thereof, is registered, recognised, and active in the country that it represents;
  - b) supports the vision and mission of the Federation;
  - c) at a minimum is an IFAC Associate;
  - d) financially and operationally viable, and has an appropriate governance structure;
  - e) has an internal operating structure that provides for the support and regulation of its members;
  - f) has the financial capacity to make member contributions determined in accordance with the basis of assessment approved by the AFA Council, and makes such contributions;
  - g) demonstrates capacity to actively participate in the Federation's activities; and
  - h) abides by the relevant provisions of the Constitution and By-Laws.
- 2) Supported by the AFA Primary Member representing the applicant's country.

### **Application procedure**

- 1) The application must be in writing addressed to the AFA President.
- 2) The application must contain relevant information on the applicant, including but not limited to:
  - a) Name and address;
  - b) Instrument of incorporation/formation;
  - c) Membership numbers and classes;
  - d) Governing structure of the organisation;
  - e) Past and present activities; and
  - f) Designated representative/contact person.



- 3) The AFA Council may reserve the right to request for further information from the applicant if required.
- 4) The application must also be supported with a letter from the AFA Primary Member representing the applicant's country indicating their no objection and support to the application.
- 5) Having satisfied that the applicant has met all the eligibility criteria the AFA Council may wish to call to request the applicant to present their application in front of the AFA Council with special emphasis on their plans on how they would play a role and contribute positively to AFA

## **APPLICATION FROM ACCOUNTANCY BODIES FROM OUTSIDE THE ASEAN REGION**

### **Eligibility**

- 1) The accountancy body must be a recognised and locally incorporated accountancy body of accounting professionals of any ASEAN member state and not a local chapter or division of an accounting body originating outside of the ASEAN region, which are friendly to and supportive of the objectives of AFA that meet the following criteria:
  - a) recognised by a specific statute or regulation, or in the absence thereof, is registered, recognised, and active in the country that it represents;
  - b) supports the vision and mission of the Federation;
  - c) an IFAC Member;
  - d) financially and operationally viable, and has an appropriate governance structure;
  - e) has an internal operating structure that provides for the support and regulation of its members;
  - f) has the financial capacity to make member contributions determined in accordance with the basis of assessment approved by the AFA Council, and makes such contributions;
  - g) demonstrates capacity to actively participate in the Federation's activities; and
  - h) abides by the relevant provisions of the Constitution and By-Laws.
- 2) The AFA Primary Member representing the applicant's country supporting the application.

### **Application procedure**

- 1) The application must be in writing addressed to the AFA President.
- 2) The application must contain relevant information on the applicant, including but not limited to:
  - a) Name and address;
  - b) Instrument of incorporation/formation;



- c) Membership numbers and classes;
  - d) Governing structure of the organisation;
  - e) Past and present activities, with emphasis on activities in the ASEAN region; and
  - f) Designated representative/contact person.
- 3) The AFA Council may reserve the right to request for further information from the applicant if required.
  - 4) The application must also be supported with a letter from a Nominating Body from any one of the AFA Primary Members.
  - 5) Having satisfied that the applicant has met all the eligibility criteria the AFA Council may wish to call to request the applicant to present their application in front of the AFA Council with special emphasis on their plans on how they would play a role and contribute positively to AFA.

#### **ENTITLEMENTS OF AN ASSOCIATE MEMBER**

The admitted Associate Member shall be entitled to the following, unless stated otherwise by the AFA Council:

- 1) Attend and participated in the discussions at the AFA Council Meeting and special meetings of the Federation;
- 2) Attend and participate in activities of the Federation, including but not limited to the AFA Conference, and joint activities with the AFA members;
- 3) Nominate individuals to participate in various working committees of the Federation, including but not limited to the AFA Working Committee;
- 4) Offer to host or co-host with any of the AFA Primary Members the AFA Council Meeting, subject to such terms and conditions or arrangements that will mutually acceptable to the AFA Council;
- 5) Receive access to AFA materials and documentations; and
- 6) Such other entitlements as the AFA Council may establish.

#### **OBLIGATIONS OF AN ASSOCIATE MEMBER**

The admitted Associate Member shall have the following obligations:

- 1) Protect the good name of the Federation – with due observance of and compliance with the AFA Constitution and AFA By-Laws as well as the policies and regulations that are regularly issued by the AFA Council;
- 2) Pay annual dues in such amount as may be periodically set by the AFA Council;



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Accredited Civil Society Organisation of the ASEAN



- 3) Regularly send delegates and participants to the activities being conducted by the Federation, including but not limited to the AFA Council Meeting and the AFA Conference;
- 4) Contribute whatever expertise, technology transfer or other matters of professional development and upgrading or enhancement of the accountancy profession within ASEAN and its individual member countries, as well as in elevating, supplementing and upgrading the skills of the ASEAN accounting professionals; and
- 5) Such other obligations as the AFA Council may establish.

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AFA

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