**Lao People's Democratic Republic.**

**Peace Independence Democracy Unity Prosperity**.



ສະພາວິຊາຊີບ ນັກບັນຊີ ແລະ ນັກກວດສອບ

Lao Chamber of Professional Accountants and Auditors

No......................./LCPAA

Vientiane Capital, date....................

Photo

3x4 cm

**Registration Application Form**

**For Practical Training Exemption**

1. **Personal information**

Name and Surname: .................................................................................................................................

Date of Birth: …………………………………………………………………………………………...

Nationality: .............................................................................................................................................

* **Place of Birth**

Village: …………………………...…………… District/City: ……………………………………….

Country: ……………………………………………………………………………………………….

* **Current residential address**

Village: ……………………………………………………………………………………………….

District/City………………………………………………,Province/State…………………………….postal code: ………………………………….. Country: ……………………………………………..

* **Education & Qualification**
* Your field of study: ……………………………………………………………………………….

Your highest education…………………………………, at (the institute): ………………………, in (country): ………………………………………………………………………………………

* Joined Certified Public Accountant Professional Training Program Batch: ………………………

Year of completion: ………………..……………., CPA Student ID: . ………….………………, Certificate of completion of the CPA Professional Program’s No: .………………………………

* **Email address**

Personal Email: ………………………….……………………………………………………………

Office Email: ……………………………………..…………………………………………………..

* **Telephone no:**

Personal telephone number: …………………………….…………… WhatApps No: ………………

Office telephone number: ……………………………………………………………………………..

1. **Working information**

Are you a self-employed?

(…) Yes (Please refer to Letter **a**)

(…) No (Please refer to Letter **b**)

1. **The information of your firm**
2. Firm’s name: ………………………………………………………………………………………...
3. Your firm’s LCPAA membership number (if any): …………………………………………………
4. Your firm’s Tax Identification Number (TIN): ……………………………………………………...
5. Type of activities: …………………………………………………………………………………...
6. Year of establishing your firm…………………..………………………………………………….
7. Number of employees in your organization…………………………………………………………
8. Your firm’s current address…………………………………………………………………………

………………………………………………………………………………………………………

1. **The information of your current working place**
2. Name of Organization……………………………………………………………………………….
3. Current position………………...........................................................................................................
4. Organization’s address: …………………………………………………………………………….

…….………………………………………………………………………………………………………………………………………………………………………………………………………………..

1. How long have you been working here?: ……………………………………………………………
2. Employers’ contact information,

Name and surname of employer……………………………………………………………………….

Email address: …………………………………….…………………………………………………….

Telephone number: ………………………………..……………………………………………………

1. **Practical Training Route**

 Please Indicate which Practical Training Route you have chosen

 **Route** : **🞎 Auditing 🞎 Accounting 🞎 Corporate Management**

Choose your option area: ………………………………………………………………………

1. **Practical training exemption**
* Please indicate which category of below information match with your working experience

**Remark:** please refer to category that match with your working experience to fulfill information

|  |  |  |  |
| --- | --- | --- | --- |
| **Category** | **Description** | **Yes** | **No** |
| **1** | Holders of an Accounting Consultant diploma or certificate, having practical experience in accounting and auditing of at least five years with certified written evidence issued by the management of the practical training workplace, indicating tasks carried out by the person concerned, as defined in a separate LCPAA regulation on practical training  |  |  |
| **2** | Holders of a CPA certificate from overseas who have completed practical training that could be accredited by the LCPAA. Certification of this practical training shall be in written and issued by the professional accountancy body abroad of which the person is a member;  |  |  |
| **3** | Teachers of accounting and audit for at least 10 years who have taught following the syllabus recognized by the LCPAA and having a certificate from the Institute at which they are teaching;  |  |  |
| **4** | Holders of masters or PhD degrees in accounting, finance and audit having at least 10 years’ experience in accounting and auditing certified by the firm at which they worked;  |  |  |
| **5** | Professors and associate professors of accounting, finance and audit are certified by the academic institution at which they are teaching.  |  |  |

1. **Category 1**:
2. **Practical training exemption option**
* Would you apply for full exemption or partial exemption?

 (…) Full exemption\*

 (…) Partial exemption\*\*

If you apply for partial exemption, please provide information regarding your mentor in section VI

\* If you are sure that you have obtained practical experience with proof in the main technical areas of the Practical Training route you have selected

\*\* If you have obtained practical experience with proof only one part of the main technical areas of the Practical Training route you have selected

1. **Mentor information**

Have you identified a mentor?

(…) Yes (Please refer to **a**)

(…) No (Please refer to **b**)

1. **Mentor’s contact information**
2. Name and surname of Mentor…………………………………………………………….
3. Name of organization……………………………………………………………………..
4. Email address……………………………………………………………………………….
5. Telephone Number……………………………WhatsApp No.………….………..………
6. **If you haven’t identified a mentor** you may apply to be mentored by a remote mentor you will select on the list established by the Education Committee. In this case, you will be asked to pay fees to the LCPAA for this service.

In this case you may contact the Remote mentor to be your mentor by choosing one of the suitable mentors on the list provide by LCPAA and ask mentor to provide letter to prove that he/she agree to be your mentor**.**

1. **Do you have 5 years of working experience in accounting and auditing?**

(…) Yes in both Accounting and Auditing work (Please refer to (1)&(2))

(…) Yes in Accounting work (Please refer to (2))

(…) Yes in Auditing work (Please refer to (2))

(…) No in both areas (Please refer to (2))

1. Will you be able to obtain certified written evidence issued by the management of the workplace your practical training will be taken place in, indicating tasks carried out by the person concerned, as defined in a separate LCPAA regulation on practical training.

(…) Yes

(…) No

1. What is your highest position in one/both areas? (you can choose more than 1)

(…) Audit Manager

(…) Accounting Manager

(…) Senior Auditor

(…) Others, if yes, please indicate…………………………………………………………

1. **Category 2**
2. From which professional accountancy body have you obtained your certificate?

(…) ACCA

(…) ICAEW

(…) CPA Australia

(…) Others, please indicate its name…………………………………………………………………………………………

1. Years obtained in practical training certificate: ………………………………………..
2. Please refer to requirement for “Additional supporting document for category 2”
3. **Category 3**
4. Please provide name(s) of the institute you are currently working with

………………………………………………………………………………………………………………………………………………………………………………………………

1. Please provide a list the subjects you have been taught for the last 10 years

………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………

1. Please refer to requirement for “Additional supporting document for category 3”
2. **Category 4**
3. Where did you obtain your master or PhD in accounting, finance or audit?

…………………………………………………………………………………………………………………………………………………………………………………………

1. Please provide a list of your working places where you have gained 10 year-experience in accounting and auditing

………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………

1. Please refer to requirement for “Additional supporting document for category 4”
2. **Category 5**
3. Please provide name(s) of academic institution you have been working with

………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………..

1. Please provide a list of main subjects you have been teaching

………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………

1. Please refer to requirement “Additional supporting document for category 5”

At……………………………………., date,………………

Signature of applicant

**Supporting document**

1. 2 (3x4) photos
2. Copy of the certificate of completion of Certified Public Accountant Professional Training Program
3. Copy of ID/passport
4. Provide your signature on written statement on the trainee’s commitment to strictly comply with all the requirement of this regulation **(Commitment Statement)**
5. Written statement on trainee’s experience claiming (for Practical Training Exemption) **(Experience Claiming)**
6. Payment slips of required fees.

**Additional supporting document for different categories**

**Category 1**

***For self-employed applicant***

1. For self-employed trainee, please provide copied of engagement letter(s) between the trainee’s firm and its client(s).
2. Acceptance letter from mentor in case if you apply for partial exemption.

***For employee***

1. Employment Contracts/ Employment attestations.
2. Job description certified by the employer
3. Acceptance letter from mentor in case if you apply for partial exemption

**Category 2**

1. Certification of practical training issued by the other professional accountancy body which the you are a member.

**Category 3**

1. Certificate from the Institute which you are teaching.

**Category 4**

1. Document of your working experience certified by the firm at which you worked.

**Category 5**

Document of your position certified by your academic institution which you are teaching.

**For Education Committee only\***