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**The Malaysian Institute of Certified Public Accountants  
(Institut Akauntan Awam Bertauliah Malaysia)**

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**APPLICATION FOR ADMISSION TO MEMBERSHIP AS  
CERTIFIED PUBLIC ACCOUNTANT**

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*MRA ACCA-MICPA*

**OFFICE USE ONLY**

Name of applicant : \_\_\_\_\_

Date received : \_\_\_\_\_ Date approved by Council : \_\_\_\_\_

Date of admission to membership : \_\_\_\_\_ Membership No : \_\_\_\_\_

## 1. PERSONAL DETAILS

Name : Mr / Ms \_\_\_\_\_  
(in block letters, underline surname )

Date of Birth : \_\_\_\_\_ Place of Birth : \_\_\_\_\_

Nationality : \_\_\_\_\_ Identity Card No : \_\_\_\_\_ Passport No (Non-Citizen) : \_\_\_\_\_

Residential Address : \_\_\_\_\_

\_\_\_\_\_ Home/ Mobile Tel No : \_\_\_\_\_ E- mail : \_\_\_\_\_

Correspondence Address : \_\_\_\_\_  
( if different from above )

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## 2. PRESENT EMPLOYMENT (COMPLETE A OR B)

### A. To be completed by applicant currently in public accounting practice

Name of firm: \_\_\_\_\_

Business Address : \_\_\_\_\_

\_\_\_\_\_ Tel No : \_\_\_\_\_ Fax No : \_\_\_\_\_

Date Commenced Practice : \_\_\_\_\_

### B. To be completed by applicant currently NOT in public accounting practice

Name of Employer / Business: \_\_\_\_\_

Type of Business : \_\_\_\_\_ Position Held : \_\_\_\_\_

Business Address : \_\_\_\_\_

\_\_\_\_\_ Tel No : \_\_\_\_\_ Fax No : \_\_\_\_\_ E-mail : \_\_\_\_\_

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## 3. ACADEMIC QUALIFICATION

Name of University/ College	Title of Degree/ Diploma	Date Completed

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## 4. ACCOUNTANCY BODY/BODIES OF WHICH I AM A MEMBER

Name of Body	Membership No	Date Admitted to Membership	Membership Status

**5. WORK EXPERIENCE PRIOR TO MY MEMBERSHIP WITH ACCOUNTANCY BODY / BODIES LISTED IN ITEM 5:**

Position Held	Name and Address of Organisation	Period		Number of Years/ Months	Part-time or full-time experience
		From	To		

**6. WORK EXPERIENCE AFTER MY MEMBERSHIP WITH ACCOUNTANCY BODY/BODIES LISTED IN ITEM 5 :**

Position Held	Name and Address of Organisation	Period		Number of Years/ Months	Part-time or full-time experience
		From	To		

**7. ADMISSION ROUTE**

Route 1

ACCA members who have achieved 5 years of relevant post qualification professional experience, of which at least 3 years have been obtained in Malaysia and wish to apply for admission as a CPA member upon passing an interview with the MICPA Membership Admission Panel.

Route 2

ACCA members who do not satisfy the practical experience requirement under Route 1 and wish to apply for admission as a CPA member upon passing/ exempted from the MICPA Admitting Examination.

A. Date Passed Examination

ACCA : Paper P7, Advanced Audit & Assurance/ Paper 3.1, Audit & Assurance Services \_\_\_\_\_

MICPA : Module E, Advanced Auditing & Assurance \_\_\_\_\_

B. Date Passed MICPA Admitting Examination

Paper 1, Regulatory & Financial Reporting Framework of Malaysia \_\_\_\_\_

Paper 2, Malaysian Taxation \_\_\_\_\_

C. Applying for Exemption from :

Paper 1, Regulatory & Financial Reporting Framework of Malaysia

Paper 2, Malaysian Taxation

## 8. DECLARATION BY APPLICANT

I hereby declare that all particulars stated herein are correct and I have not been convicted of a felony or misdemeanour or been declared by any Court of competent jurisdiction to have committed any fraud, or been found guilty of any act or default discreditable to a public accountant or derogatory to the accountancy profession, or is adjudged bankrupt or has failed to satisfy a judgement debt or individually or as a partner has made an assignment for the benefit of creditors or under any resolution of creditors or Order of the Court or any deed or document has had my estate placed in liquidation for the benefit of creditors or has made any arrangement for the payment of a composition to creditors.

I hereby undertake that, if admitted a member of the Institute, I shall be bound by the Articles of Association and the bye-laws of the Institute that are now in force or may hereafter from time to time be made.

\_\_\_\_\_  
(Signature of Applicant)

\_\_\_\_\_  
(Date)

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## PAYMENT OF FEES

Please refer to General Information attached for rates of fees payable and tick (✓) the appropriate box:

Payment by Cash

Payment by Cheque

Enclosed is a crossed cheque No : \_\_\_\_\_ for RM \_\_\_\_\_ made payable to "THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS" or "MICPA". (If outstation cheque, please include RM0.50 as bank charges.)

Payment by Credit Card

Please charge my Credit Card:  Visa  MasterCard  JCB for RM \_\_\_\_\_

Credit Card No : \_\_\_\_\_ Expiry Date : \_\_\_\_\_

Issuing Bank : \_\_\_\_\_

Cardholder's Name : \_\_\_\_\_ Signature (as per card) : \_\_\_\_\_

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THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
(INSTITUT AKAUNTAN AWAM BERTAULIAH MALAYSIA)

**ADMISSION TO MEMBERSHIP AS  
CERTIFIED PUBLIC ACCOUNTANT UNDER BYE-LAW 34(1)(f)  
MRA ACCA-MICPA**

**1. Reciprocal Membership with ACCA**

- 1.1 Members of the Association of Chartered Certified Accountants (ACCA) may apply for membership of the MICPA as a Certified Public Accountant (CPA) under the following routes.

**Route 1**

ACCA members who have achieved 5 years of relevant post qualification professional experience, of which at least 3 years have been obtained in Malaysia, are eligible for admission as a CPA member of the Institute upon passing an interview with the MICPA Membership Admission Panel.

**Route 2**

ACCA members who do not satisfy the practical experience requirement under Route 1, subject to the condition set out below, are eligible for admission as a CPA member of the Institute upon passing the MICPA Admitting Examination consisting of two papers:

- Paper 1 Regulatory and Financial Reporting Framework of Malaysia
- Paper 2 Malaysian Taxation

In the case of ACCA members who have passed the Malaysian variant of ACCA's Paper P6 Advanced Taxation (under the new syllabus) or Paper 3.2 Advanced Taxation (under the old syllabus), they will only be required to pass Paper 1 of the MICPA Admitting Examination.

Route 2 is only available to ACCA members who have passed ACCA's Paper P7 Advanced Audit and Assurance (under the new syllabus) or Paper 3.1 Audit and Assurance Services (under the old syllabus). In the case of ACCA members who have not undertaken either of these papers, they will be required to pass MICPA's Module E Advanced Auditing and Assurance before they are eligible to take the MICPA Admitting Examination.

- 1.2 Affiliates of ACCA who have completed the ACCA examinations, inclusive of Paper P7 Advanced Audit and Assurance or Paper 3.1 Audit and Assurance Services, will be eligible to take the MICPA Admitting Examination. However, they will not be eligible for admission to MICPA membership as a CPA member until they have achieved ACCA membership.

ACCA affiliates who have passed the Malaysian variant of ACCA's Paper P6 or Paper 3.2 Advanced Taxation will only be required to pass Paper 1 of the MICPA Admitting Examination.

In the case of ACCA affiliates who have not undertaken either Paper P7 or Paper 3.1 of the ACCA examination, they will be required to pass MICPA's Module E Advanced Auditing and Assurance before they are eligible to take the MICPA Admitting Examination.

## **2. MICPA Admitting Examination**

- 2.1 The two papers of the MICPA Admitting Examination may be taken in the same or separate sittings. A candidate who passed either Paper 1 or Paper 2 in a sitting shall be awarded a provisional pass in that paper, which is valid only for 3 years following the sitting at which the provisional pass was awarded, and the candidate shall be given a maximum of 4 attempts to pass the other paper within this period.

## **3. Entry for Examinations**

- 3.1 The MICPA examinations are held twice a year, normally in the months of May and November. Advance notice of the examination dates and examination entry forms are available on the MICPA website [www.micpa.com.my](http://www.micpa.com.my)

- 3.2 Applications for admission to the MICPA Admitting Examination are to be made in the prescribed form to be returned to the MICPA Secretariat accompanied by:

(a) In the case of first time entry for the examination, certified true copy of the membership certificate issued by ACCA and the university degree and/or other academic diploma (if applicable).

(b) Appropriate examination fee:

Regulatory & Financial Reporting Framework of Malaysia	RM300
Malaysian Taxation	RM300

- 3.3 A candidate may sit for the MICPA Admitting Examination at any of the Examination Centres at the following locations:

Kuala Lumpur	Penang
Ipoh	Kuantan
Johor Bahru	Kuching
Kota Kinabalu	Sandakan

## 4. Application for Admission to Membership

4.1 Applications for admission to membership must be made by completing Form CPA 2B(1) to be returned to the MICPA Secretariat with the appropriate fees and documents supporting:

(a) Professional qualification(s)

Membership certificate(s) and a letter from the Association of Chartered Certified Accountants, confirming that he/she has been a member in good standing and have completed the ACCA Professional Examination and stating the date of his/her admission to membership.

(b) Academic qualification(s)

University degree or other academic diploma

(c) Work experience

Testimonials from employers indicating in full details the position(s) held, duration in each position, job functions and seniority in the organisation.

For the purpose of ascertaining the years of work experience, any period of work experience of less than one year duration in an organisation will not be considered.

4.2 All photostat copies of documents must be certified true by any of the ACCA member. Applicants who passed the MICPA Admitting Examination MICPA Module E, Advanced Audit & Assurance/ ACCA Paper 7, Advanced Audit Assurance/ ACCA Paper 3.1, Audit & Assurance Services are required to enclose a certified copy of their examination results statement.

## 5. Fees and Annual Subscription

5.1 Applications for admission to membership must be accompanied by the admission fee and annual subscription according to the following rates:

	Applications made on or before June 30	Applications made after June 30
Admission Fee	RM600.00	RM600.00
Subscription for first year		
Local members	RM460.00	RM230.00
Overseas members	RM276.00	RM138.00

*Note: "Overseas member" means a member whose principal place of work and residence is outside Malaysia.*

## **6. Application for Practising Certificate**

- 6.1 Members of the Institute who are engaged in public practice in Malaysia providing accounting, auditing, taxation or insolvency services are required to hold a practising certificate issued by the Institute.
- 6.2 Applications for a practising certificate must be made by completing Form CPA 12 to be returned to the MICPA Secretariat accompanied by:
- (a) Letter(s) from the firm(s) in which the applicant has been employed stating the number of years of employment and nature of working experience;
  - (b) practising certificate fee of RM550.
- 6.3 Practising certificates shall normally be issued for a period not exceeding twelve months and ending on the thirty-first day of December and shall be renewed automatically for a period of twelve months on the first day of January next following when the appropriate renewal fee shall become due and payable.

## **7. Submission of Application Forms**

Completed application forms accompanied by the supporting documents and appropriate fees should be submitted to:

The Secretary  
The Malaysian Institute of Certified Public Accountants  
15 Jalan Medan Tuanku  
50300 Kuala Lumpur

Tel: 03 – 26989622

Fax: 03 - 26989403