



THE INSTITUTE  
OF CHARTERED  
ACCOUNTANTS  
IN ENGLAND AND WALES



We are pleased to inform members that the Council of The Institute of Chartered Accountants in England and Wales (ICAEW) has agreed to extend the Pathways to Membership Scheme to MICPA members with effect from January 1, 2010.

The following Frequently Asked Questions (FAQs) will assist members to have a better understanding on the Pathways to Membership.

## **FREQUENTLY ASKED QUESTIONS**

### **What is Pathways to Membership Scheme?**

Pathways to Membership is a route to membership that is available to qualified accountants. If a member's application is successful, he/she will be granted membership to The Institute of Chartered Accountants in England and Wales (ICAEW) and he/she will be entitled to use the designation ACA. You must however, demonstrate your eligibility by meeting certain criteria.

### **Are all MICPA Members eligible to apply through the Pathways to Membership?**

To be eligible to apply under the Pathways Scheme, you must be:

- A member of The Malaysian Institute of Certified Public Accountants (MICPA) and your membership must have been gained through the normal examination and training route; and
- Membership should not have been obtained through reciprocity agreements, full credit/exemption schemes or similar schemes with another accountancy body.

### **You must also:**

- Have a minimum of five years' full membership and relevant post-qualification experience in an accounting and/or business environment;
- Have complied with the CPD requirements of MICPA; and
- Obtain a letter from MICPA confirming your membership and that you are a member in good standing.

### **Should MICPA Members be sponsored?**

Your application for membership must be supported by a sponsor. The role of the sponsor is to verify that the information provided by the applicant is accurate and a true representation of your work.

### **Who can act as a sponsor?**

If you work for an organisation that is not an ICAEW Authorised Training Employer (ATE), your sponsor must be an ICAEW member who has known the applicant for at least 3 years and has worked with the applicant for at least 3 out of the last 5 years.

If you work for an ATE, the sponsor can be the Qualified Person Responsible for Training (QPRT) at the organisation or an ICAEW member has known you for at least 3 years of the last 5 years.

The sponsor must complete the Sponsor form in Section 5.

For more information about authorised training employers, please visit [www.icaew.com/employers](http://www.icaew.com/employers)

### **What are the procedures involved to apply for membership?**

To apply through the Pathways to Membership, your application must consist of:

- A completed application form (Section 1)
- Answer the questions in the Examination of Experience (Section 3)
- A completed sponsor form (Section 5)
- Letter from MICPA
- Pay the relevant fee which covers the membership admittance fee and the current year's annual subscription

To download the Application Form and Guidance Notes, please click [here](#)

For further information, please visit [www.icaew.com/membershandbook](http://www.icaew.com/membershandbook)

### **What is the Examination of Experience?**

Applicants will be required to complete an Examination of Experience to demonstrate that you meet the appropriate standards for membership of the ICAEW.

The Examination of Experience is designed to assess your past experience and achievements, your planning and analytical skills, your professional judgement, your quality of thought, and your awareness of current and technical issues.

### **What are the procedures involved in the submission of the Examination of Experience?**

A standard template is provided consisting of three parts as follows which require all applicants to:

- **Part 1** – answer the **set questions** which reflect on their experience and achievements over the past 5 years and provide specific examples to demonstrate their **professional skills and expertise**.
- **Part 2** – provide a summary CV/resume for at least the last five years.
- **Part 3** – give description of jobs, roles and responsibilities with cross-reference to Part 1.

Answers must be produced as a **word-processed document** and must be in **English**. **Handwritten documents will not be assessed.**

To view sample answer scripts, please click here [www.icaew.com/pathways](http://www.icaew.com/pathways)

### **What is the general guide of assessment for the Examination of Experience?**

As a general rule, the assessment will include the following:

- Answers to the examination questions should be approximately 3,000 words
- Each answer should fill approximately one typed A4 page with Arial font, Size 11
- 5 marks are awarded for good format and language
- 5 marks are awarded for use of recent experience
- Each part of a question has 10 marks available
- Applicants must score at least 55 marks
- If a score is between 55 and 60, applicant can only fail one question.

**Note: Papers which are more than 6,000 words long will not be assessed.**

### **What is the number of permitted attempts for the Examination of Experience?**

Applicants are allowed a:

- Maximum of four attempts at the Examination of Experience.

### **Can an applicant be unsuccessful in his application?**

Yes, your application may be rejected due to one or more of the following reasons:

- You and/or your sponsor do not meet the criteria;
- Your application form and/or Examination of Experience submission is incomplete; or
- You demonstrate inappropriate conduct;
- Your answers to the Examination of Experience exceed 6,000 words; or
- Your answer to any of the questions within the Examination of Experience is insufficient;
- You fail to pass the Examination of Experience.

### **What is the Examination of Experience Fees Payable by an Applicant?**

An examination fee is required. This fee will cover the initial admission fee and membership subscription for 2010.

**The fee payable is as follows:**

| <b>Submission Deadline</b> | <b>Fee Payable</b> |
|----------------------------|--------------------|
| January 8, 2010            | £468               |
| May 7, 2010                | £368               |
| September 10, 2010         | £368               |

### When are the submission dates for admission to membership to ICAEW?

There are 3 submission dates as follows:

| Submission Deadline | Results          | Membership Admission |
|---------------------|------------------|----------------------|
| January 8, 2010     | March 16, 2010   | April 1, 2010        |
| May 7, 2010         | July 27, 2010    | August 1, 2010       |
| September 10, 2010  | October 26, 2010 | November 1, 2010     |

### When will an applicant receive their results?

Applicants will receive their results by letter and email.

### If an applicant is unsuccessful, will the fees paid be refunded?

If for any reason, an application is unsuccessful, the applicant will be refunded the fee paid but after minus an administration and assessment cost of £275.

### If an applicant is unsuccessful, can they re-apply for membership?

Yes, you may re-apply until you reach the maximum of four attempts. However, full payment and a full re-submission will be required for each attempt.

### Is a member of MICPA required to retain his/her membership?

Yes, a MICPA member will be required to retain his/her MICPA membership if he/she becomes an ICAEW member under the Pathways Scheme. Failure to retain MICPA membership will result in the ICAEW membership being rescinded.

### Do I need an ICAEW Practising Certificate as part of my Pathways to Membership Application?

Yes, if ONLY you are a sole practitioner or a principal (partner, director or member of a limited liability partnership) of a firm offering accountancy services to the public **within the European Community** or if you wish to act as an insolvency practitioner or a responsible individual for audit, **you will need to hold an ICAEW practicing certificate**. For more information, please visit [www.icaew.com/pc](http://www.icaew.com/pc)

**Note: Holding a practicing certificate does not give you the right to undertake insolvency or audit work. You will need to be appropriately qualified and authorised under the insolvency regulations.** For further information, please visit [www.icaew.com/insolvency](http://www.icaew.com/insolvency) or the audit regulations, [www.icaew.com/auditnews](http://www.icaew.com/auditnews).

### If an applicant is successful in being granted ICAEW membership, can they automatically become a UK statutory auditor?

Statutory audit is a strictly regulated area of work in the UK for which you will need an appropriate qualification under the UK Companies Act 2006 granted or recognised by a UK recognised qualifying body (RQB).

ICAEW will not recognise for UK purposes a non-UK audit qualification or licence already held by a MICPA member.

Members of MICPA can only obtain a UK audit qualification if they re-qualify in the UK (eg with ICAEW as a chartered accountant) and, in so doing, meet the requirements of Schedule 11 of the Companies Act 2006.

Applications will be assessed on a case by case basis. For further information, please visit: [www.icaew.com/aq](http://www.icaew.com/aq)

**Where should the application be submitted?**

Application, Examination of Experience, Required Evidence and the appropriate fee should be submitted to:

Examination of Experience  
Learning & Professional Development  
The Institute of Chartered Accountants in England and Wales  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes, MK9 2FZ  
United Kingdom

**What benefits will an applicant be entitled upon gaining the ACA and membership of the ICAEW?**

As a member of the ICAEW, you will receive exclusive access to a wide range of practical support including:

- Advisory help lines
- Technical help sheets
- World leading business library
- Free subscription to Accountancy magazine
- Enjoy the benefits of Chartered Accountants' Benevolent Association (CABA). For further information on CABA, please visit [www.caba.org.uk](http://www.caba.org.uk)

**Where can an applicant get help and guidance?**

Applicants can get further information from:

The Malaysian Institute of Certified Public Accountants  
No.15 Jalan Medan Tuanku  
50300 Kuala Lumpur  
Tel: +603-2698 9622 ☐ Fax: +603-2698 9403  
Email: [membership@micpa.com.my](mailto:membership@micpa.com.my) ☐ Website: [micpa@micpa.com.my](http://micpa@micpa.com.my)

**OR**

**United Kingdom**

The Institute of Chartered Accountants  
in England and Wales  
Chartered Accountants' Hall  
PO Box 433 Moorgate Place  
London EC2P 2BJ, United Kingdom  
Email Address: [pathways@icaew.com](mailto:pathways@icaew.com)  
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