



**The Malaysian Institute of Certified Public Accountants
(Institut Akauntan Awam Bertauliah Malaysia) (3246-U)**

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July 26, 2006

Circular No: Stu/09/07/2006

To: ALL REGISTERED STUDENTS IN ADVANCED STAGE EXAMINATION

**NEW STUDY MANUALS FOR MODULE D AND
MODULE E IN ADVANCED STAGE EXAMINATION**

As students have been informed via Circular No: Stu/02/01/2006, the existing Module D in the Advanced Stage Examination (ASE) has been separated into two modules as follows :

Module D	Advanced Financial Reporting
Module E	Advanced Auditing and Assurance

The new Module D and Module E will be implemented with effect from the November 2006 examination.

New study manuals for Module D and Module E have been developed based on the revised syllabus, and have incorporated all the new and revised Financial Reporting Standards issued by the MASB and approved auditing standards issued by the Institute to date.

All students, including those who have sat but have not passed Module D under the old syllabus, are required to purchase the new study manuals for Module D and Module E when they intend to sit for these two Modules. The cost of the new study manuals is RM350 per module.

To alleviate the financial burden of those students who have previously attempted Module D under the old syllabus, the Institute has agreed to grant a 50% discount on the cost of the new study manual for Module D to this group of students. However, the discount is only available to those students who are sitting the new Module D at the November 2006 or May 2007 sitting.

Students who have not previously attempted Module D under the old syllabus are not entitled to the discount.

TAN SHOOK KHENG (Ms)
Secretary