



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

November 12, 2009

To : ALL REGISTERED STUDENT

Circular No: STU/10/11/09

**TERM 1, 2010 EXAMINATION
REGISTRATION FOR FOCUS SESSIONS AND EXAMINATION**

We are pleased to inform students that registration for the Term 1, 2010 Examination for the Taxation (TAX), Audit & Assurance (AAA) and Ethics & Business Application (EBA) modules are now open. A copy of the time-table is attached to this Circular.

In accordance with the Institute's examination requirements, a student's performance will be based on the following assessment components:

(1) Technical Module

Results achieved in the project	20%
Results achieved in the examination	80%

(2) Final Module

100% examination base

A student is required to attend 4 intensive focus sessions for 2 days over 2 weekends for Technical Modules and 3 intensive focus sessions for 1 day over the weekend for Final Module. Attendance at the focus session is a module requirement. Only students who have attended all the required focus sessions will be allowed to sit for the examination.

Kindly complete the Registration Form attached and return it together with the appropriate registration fee to the MICPA Secretariat not later than **December 14, 2009** for TAX110 and AAA110 and **March 15, 2010** for EBA110.

FOO YOKE PIN (Mr)
Secretary

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

TERM 1 2010 FOCUS SESSIONS AND EXAMINATION

1. **Duration of Focus Sessions**

The intensive focus sessions are conducted over 2 weekends for Technical Modules and 1 weekend for Final Module.

2. **Dates for Focus Sessions & Examination**

Refer to Appendix A(I).

3. **Registration Fee**

Registration fee for each module is RM3,000. The registration fee covers the fee for focus sessions, Candidate Learning Pack and examination.

4. **Registration Procedure**

Registration for the focus sessions and examination must be made using the Registration Form attached and returned with the appropriate fees before the closing date to:

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

Tel: 03-2698 9622 Fax: 03-2698 9403

5. **Closing Date for Registration:**

December 14, 2009 (*Monday*) for TAX110 and AAA110

March 15, 2010 (*Monday*) for EBA110

Entries for the module's focus sessions and examinations reaching the Institute after the closing date will only be accepted up to 7 calendar days from the closing date, i.e. by **December 21, 2009** for TAX110 and AAA110 and by **March 22, 2010** for EBA110 upon receipt of the late entry fee of RM300.

6. **Terms and Conditions**

Payment of Fees

All fees must be paid on or before the closing date for registration. Fees may be settled by cash, cheque, postal order, bank draft or credit card.

Module Discontinuation

If students decide to discontinue from a module after lodging their enrolment form, they need to submit a request in writing via email or letter to the Institute their name, student ID, module and reasons for withdrawal.

Please note that students do not have the option to defer their enrolment to a future module. If eligible, the Institute will process a refund for the discontinued module according to the following criteria within 3 weeks of receiving a student's written confirmation.

Refund Eligibility

Students may be entitled to a refund of part of the module fee if they apply to discontinue from a module within the following time frames:

- If you notify your discontinuation from a module prior to the commencement date for that module, you will be refunded the module fee less a RM300 administration charge.
- If you notify your discontinuation from a module within three weeks of module commencement date, you will be refunded 70% of the module fee.
- If your enrolment is conditional and you are unable to supply the required documentation by the specified date, you will be refunded 70% of the module fee.
- If you are unsuccessful in a prerequisite module, you will be automatically discontinued from the current module and a full refund of module fees will be made less a RM300 administration charge.
- If you are unsuccessful in your previous module, which is not a prerequisite, you may discontinue from the current module within one week of the result release date of that module and you will be refunded 70% of the module fee.
- If you are an EBA module 'backstop enrolment' and are successful in your prior attempt, you will be automatically discontinued from the current module within one week of the result release date of that module and received a full refund of the module fee.

Requests for refunds outside these timeframes or for supplementary examinations will only be considered in exceptional circumstances and must be supported by medical or other documentation. The Institute can provide you with advice on your refund eligibility under these special circumstances.

Important notes:

The late enrolment fee is a 'non refundable' administration fee, therefore will not be included in any discontinuation refund.

Please be advised an administration fee of RM300 will be applied in all cases.

All refunds will be made to the original payer of the module fee and as per the original type of payment i.e. credit card or cheque.

7. Enquiries

For further information, please contact the Secretariat at Tel No: 03-2698 9622.

Focus Sessions

- (a) Mr Tan Choon Hai, Education & Training Manager
- (b) Cik Maria Kamarulzaman, Education Assistant

Examination

- (a) Ms Lee How Lai, Examination Officer
- (b) Cik Hariah bte Ismail, Administrative Assistant

THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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TERM 1, 2010 EXAMINATION TIME-TABLE

	TAX110	AAA110	EBA110
Enrolment open	Nov 16, 2009	Nov 16, 2009	Feb 15, 2010
Enrolment close	Dec 14, 2009	Dec 14, 2009	Mar 15, 2010
Late enrolment close	Dec 21, 2009	Dec 21, 2009	Mar 22, 2010
Commencement	Jan 25, 2010	Feb 01, 2010	Apr 05, 2010
FS 1 week commencing*	Mar 06, 2010	Mar 13, 2010	May 03, 2010
FS 2 week commencing*	Mar 20, 2010	Mar 13, 2010	May 17, 2010
Project due	Mar 22, 2010	Mar 22, 2010	N/A
FS 3 week commencing*	April 3, 2010	April 10, 2010	May 31, 2010
FS 4 week commencing*	April 17, 2010	April 10, 2010	N/A
Exam	May 24, 2010	May 18, 2010	Jun 08, 2010
Results*	Jul 26, 2010	Jun 25, 2010	Jul 09, 2010

* Note: Tentative dates only and subject to change

Legend

- FS – Focus Session
- EBA – Ethics & Business Application
- TAX – Taxation
- AAA – Audit & Assurance

THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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REGISTRATION FORM FOR TERM 1, 2010
FOCUS SESSIONS AND EXAMINATION

I PERSONAL PARTICULARS

1. Name (Block Letters) : _____ Mr/Ms
Student Registration No : _____ Date Of Registration : _____
Date of Birth : _____
2. Correspondence Address (Block Letters) : _____

Tel (Off) : _____ Tel (Hse or H/P) : _____
E-Mail : _____
-

II REGISTRATION FOCUS SESSIONS

PLEASE READ THE INSTRUCTIONS IN APPENDIX I CAREFULLY BEFORE COMPLETING THIS SECTION

1. Please Tick (✓) the appropriate box against the Module you wish to register:

- | | |
|-----------------------------------------------------------|-----------------------------------------------------------|
| <input type="checkbox"/> Taxation | <input type="checkbox"/> Management Accounting & Analysis |
| <input type="checkbox"/> Financial Accounting & Reporting | <input type="checkbox"/> Ethics & Business Application |
| <input type="checkbox"/> Audit & Assurance | |

2. State number of previous attempts for the Module you wish to enrol : _____
-

III REGISTRATION FOR EXAMINATION

*PLEASE READ THE INSTRUCTIONS IN APPENDIX II CAREFULLY BEFORE COMPLETING THIS SECTION.
PLEASE ALSO COMPLETE THE CERTIFICATE OF SERVICE / FITNESS ATTACHED.*

1. Examination Centre preferred [See Note (1)] : _____
2. Please Tick (✓) the appropriate box(es) against the Module(s) which you have passed and the Module(s) you wish to sit:

	Passed	Module You Wish To Sit
Taxation	<input type="checkbox"/>	<input type="checkbox"/>
Financial Accounting & Reporting	<input type="checkbox"/>	<input type="checkbox"/>
Audit & Assurance	<input type="checkbox"/>	<input type="checkbox"/>
Management Accounting & Analysis	<input type="checkbox"/>	<input type="checkbox"/>
Ethics & Business Application	<input type="checkbox"/>	<input type="checkbox"/>

P.T.O.

IV TERMS AND CONDITIONS

To MICPA,

I declare that the information given above is correct and that I have complied with the bye-laws of the Institute.

I have read and agree to the terms and conditions set out in Section 6 of Appendix A to the Circular to Students No. STU/10/11/09.

*Signature : _____ Date : _____

Name & Signature of Witness (Principal/Employer/MICPA/CA (Aus) member) [See Note (2) in Appendix II]

Name : _____ Signature : _____

Firm / Organisation : _____ Date : _____

** This signature is to be used when signing the signature slip during the examination.*

V PAYMENT

Please Tick (✓) the appropriate box against the fee paid :

	TAX	FIN	AAA	MAA	EBA
Registration Fee – RM3,000 per module	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Total Registration Fee : RM _____

Payment by Cheque:

Enclosed is a crossed cheque No. : _____ for RM _____ made payable to "MICPA" being payment of the registration fee for the focus sessions and module examination.

Payment by Credit Card

Please charge my Visa MasterCard Japanese Credit Bureau for RM _____

Credit Card Number : _____ Exp. Date : _____

Issuing Bank : _____

Cardholder's Name : _____ Signature (as per card): _____

Office Use Only	Date Application Received	Date Receipt Issued	Accepted	Centre	Exam No

CERTIFICATE OF SERVICE / FITNESS

CERTIFICATE A

(To be completed by Principal for candidate under training contract or if it is the first entry to the examination after expiration of training contract.)

I, the undersigned member of the Malaysian Institute of Certified Public Accountants, hereby certify that Mr/Ms _____ is a fit and proper person to be admitted to the MICPA Examination and that he/she has duly served with me under training contract from _____ to _____. Such service has been in accordance with the provisions of the Memorandum and Articles of Association and bye-laws of the Institute; in particular, none of the periods specified in bye-law 72 have been exceeded and the total absence on account of illness has not exceeded six months. Throughout the said period, I was a member of the Institute in practice in Malaysia, such practice being my main occupation.

Name : _____ Signature : _____

Firm / Organisation : _____ Date : _____

To be completed if there has been a change of Principal [See Note (5)]

Name of previous Principal : _____

Period of training contract served : From _____ To _____

CERTIFICATE B

(To be completed for candidate not under training contract by candidate's present employer; or if candidate is currently not employed and it is the second or subsequent attempt after expiration of training contract, by a member of MICPA or ICAA.)

I, the undersigned hereby certify that Mr/Ms _____ has been known to me for _____ years and in my opinion is a fit and proper person to be admitted to the MICPA Examination.

Name : _____

Signature : _____ Date : _____

Firm / Organisation : _____ Position : _____

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FOCUS SESSIONS DETAILS

1. The focus sessions will be conducted on Saturdays and Sundays. The number of focus sessions for technical modules and final module is as follows:

Taxation	4 focus sessions totalling 12 hours
Financial Accounting & Reporting	4 focus sessions totalling 12 hours
Audit & Assurance	4 focus sessions totalling 12 hours
Management Accounting & Analysis	4 focus sessions totalling 12 hours
Ethics & Business Application	3 focus sessions totalling 7.5 hours

The focus sessions will be held in Kuala Lumpur. Each focus group will be limited to 25 students to ensure effective participation.

Focus sessions can be arranged in other states provided **at least 15 students** are registered for the focus sessions.

2. **Venue for Focus Sessions**

- a. MICPA Training Rooms
15, Jalan Medan Tuanku
50300 Kuala Lumpur
- b. Sunway University College
5, Jalan Universiti
Bandar Sunway
46150 Petaling Jaya
- OR**
- PAAC
Tingkat 3 & 4
Wisma Kraftangan
No. 9, Jalan Tun Perak
50050 Kuala Lumpur

3. **Focus Session Leaders (FSLs)**

Each focus session will be conducted by qualified FSLs who are drawn from professionals in public practice, in commerce or industry and from universities and colleges of advanced education. Students will certainly benefit from their wide practical experience and research interests.

P.T.O.

4. **Candidate Learning Pack (CLP)**

Students register for a module will be provided with CLP by module commencement date. The CLP contains numerous learning resources, including CD ROMS, internet based products, printed material and access to myCA. This comprehensive set of learning materials is designed to assist you to learn in an engaging, time-efficient manner. You will need to start working on these materials as soon as you receive the CLP. An electronic version of the CLP will also be available from module commencement date on myCA should you experience any delays in receiving your hard copy.

5. **Assessment Framework**

Technical Modules

The assessment framework has three requirements for each module: a Project (marked out of 20); a final examination (marked out of 80); and attendance at four focus sessions (no marks).

To pass the module, candidates must meet these three requirements as follows:

- (i) Pass the exam by achieving a minimum of 40 marks out of 80
- (ii) Pass the module by achieving 50 marks overall (the combined Project and exam mark) and;
- (iii) Attend four focus sessions.

Final Modules

To pass the module, candidates must pass the exam AND attend all 3 focus sessions. The final exam assesses content from all four units.

This assessment framework will benefit students who will be able to direct their resources and time to the core requirements and, with their employers, have more control in planning for the demands of post graduate study.

6. **Focus Session Evaluation**

An evaluation form will be distributed at the end of the focus sessions to enable students to provide feedback on the focus session. All students are encouraged to complete the evaluation form so that improvements can be made where necessary to increase the effectiveness of the focus session.

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**INSTRUCTIONS FOR COMPLETING SECTION III
OF REGISTRATION FORM - REGISTRATION FOR EXAMINATION**

1. Examination Centre

The MICPA examination is held in Kuala Lumpur, Kota Kinabalu, Kuching, Sandakan, Kuantan, Ipoh, Penang and Johor Bahru. The candidate should state in which of these centres he desires to sit for the examination but the Examination Committee reserves the right to allocate the candidate to another centre if necessary.

2. Witness for Entry Form

For Stream I students who are currently serving a training contract, or if it is their first entry to the examination after the expiration of their training contract, the witness should be the Principal.

In all other cases, the witness should be the present employer or if the candidate is not employed, a member of the Institute.

In all cases, the witness must be the same person who signs the certificate of service / fitness.

3. Certificate of Service / Fitness

The Certificate of service / fitness must be completed in the following manner:

Certificate A for Stream I students who are currently serving a training contract or if it is their first entry to the examination after the expiration of their training contract

Certificate B for Stream I students who have completed their training contract, Stream II and Special Stream II students.

4. Temporary Absence of Principal

If the temporary absence of a Principal will prevent the submission of an entry form before the closing date and another partner of the principal's firm is unable to sign on his behalf, the entry form will be provisionally accepted by the Institute if accompanied by a declaration by the candidate that Certificate A in proper order signed by the Principal will follow.

5. Change of Principal

In completing Certificate A, if there has been a change of Principal a letter from the previous Principal confirming the period of training contract served under him must be attached to the examination entry form unless such a letter has been submitted with a previous application. If the previous Principal cannot be contacted, his name and the period of training contract served under him must be indicated in Certificate A.