

July 09, 2008

To : ALL REGISTERED STUDENT

Circular No: STU/05/07/08

**NOVEMBER 2008 EXAMINATION
REGISTRATION FOR WORKSHOP SESSIONS AND
EXAMINATION FOR ADVANCED STAGE EXAMINATION**

We are pleased to inform students that the workshop sessions for the Advanced Stage Examination (ASE), which constitutes Modules C, D, E and F, for the November 2008 examination will be held from August 16 to October 19, 2008. The final module examinations will be held from November 24 to 27, 2008.

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

- Performance in workshop sessions, which constitutes 30% of the assessment value of the module; and
- Performance in the final module examination, which constitutes 70% of the assessment value of the module.

A student is required to attend a series of 5 to 7 workshop sessions, each of 4 hours duration, for Modules C, D, E and F. Attendance at the workshop sessions is compulsory. Only students who have successfully completed the workshop sessions will be allowed to sit for the final module examination.

Registration for the workshop sessions and the final module examinations is now open. The time-table and administrative details pertaining to the workshop sessions and the final module examinations are attached to this Circular.

Students are required to register for the workshop sessions and the final module examinations at the same time. Kindly complete the Registration Form attached and return it together with the appropriate registration fees to the MICPA Secretariat not later than **Friday, August 8, 2008.**

FOO YOKE PIN (Mr)
Secretary

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

NOVEMBER 2008 EXAMINATION
ADVANCED STAGE EXAMINATION

1. Duration of Workshop Sessions

The workshop sessions for the Advanced Stage Examination, comprising the following modules, will be held from August 16 to October 19, 2008:

		No. of Workshop Sessions
Module C	Advanced Taxation	5
Module D	Advanced Financial Reporting	7
Module E	Advanced Auditing & Assurance	5
Module F	Advanced Business Management & Integrative Case Study	6

Each workshop session is of 4 hours duration.

2. Examination Date

The final module examinations will be held from **November 24 to 27, 2008**. (Refer to Appendix IIA)

3. Registration Fee Per Module

	<i>MICPA Registered Students</i>				<i>Others</i>			
	Mod C	Mod D	Mod E	Mod F	Mod C	Mod D	Mod E	Mod F
	RM	RM	RM	RM	RM	RM	RM	RM
Workshop sessions	500	625	500	565	625	775	625	705
Study manual	300	350	350	400	375	435	435	500
Final module examination	250	300	300	400	300	350	350	450
Total registration fee	1,050	1,275	1,150	1,365	1,300	1,560	1,410	1,655

4. Registration Procedure

Registration for the workshop sessions and the final module examinations 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: 03-26989622 Fax: 03-26989403

5. Closing date for Registration : August 8, 2008 (Friday)

Entries for the final module examinations reaching the Institute after the closing date will only be accepted up to 7 calendar days from the closing date, i.e. by **August 15, 2008** upon receipt of the late entry fee at **2 x published examination fee**.

P.T.O.

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.

Cancellation Policy : All cancellations must be made in writing. An administrative charge equivalent to 20% of the registration fee will be levied where the notice of cancellation is received by the Institute on or before the closing date.

No refund will be made where the notice of cancellation is received after the closing date for registration or where a student withdraws from the workshop sessions after their commencement except for the circumstances set out below.

Withdrawal from Workshops : A student may withdraw from the workshop sessions he/she has enrolled for a module or change to another module as a consequence of his/her results in the preceding examination. Notice of such changes or withdrawal must reach the MICPA Secretariat not later than two weeks after the release of the examination results. Any difference in the fees paid will be charged or refunded accordingly.

Final Module Examination : The fee paid for the final module examination will be refunded in full in the event that a student is disqualified from sitting for the final module examination due to dissatisfactory performance in the workshop sessions or as a consequence of his results in the preceding examination. In other circumstances, the refund is subject to the cancellation policy stated above.

7. **Enquiries**

For further information, please contact the Secretariat at Tel No: 03-26989622.

Workshop Sessions

- (a) Ms Jenny Chua, Education & Research Manager
- (b) Cik Maria Kamarulzaman, Education & Research Assistant

Final Module Examinations

- (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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**REGISTRATION FORM FOR WORKSHOP SESSIONS AND EXAMINATIONS
FOR ADVANCED STAGE EXAMINATION FOR NOVEMBER 2008 EXAMINATION**

I PERSONAL PARTICULARS

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

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

II REGISTRATION FOR WORKSHOP SESSIONS

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

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

Module C <input type="checkbox"/>	Module D <input type="checkbox"/>	Module E <input type="checkbox"/>	Module F <input type="checkbox"/>
<input type="checkbox"/> ATX/01	<input type="checkbox"/> AFR/01	<input type="checkbox"/> AAA/01	<input type="checkbox"/> ABM/01
<input type="checkbox"/> ATX/02	<input type="checkbox"/> AFR/02	<input type="checkbox"/> AAA/02	<input type="checkbox"/> ABM/02
<input type="checkbox"/> ATX/10 (Outstation students)	<input type="checkbox"/> AFR/10 (Outstation students)	<input type="checkbox"/> AAA/10 (Outstation students)	<input type="checkbox"/> ABM/10 (Outstation students)

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. Language preferred for writing examination : English Bahasa Malaysia
2. Examination Centre preferred [See Note (1)] : _____
3. Please Tick (✓) the appropriate box(es) against the Module(s) which you have passed or credit has been given and the Module (s) you wish to sit:

	Credit Given	Passed	Module You Wish To Sit
Module C – Advanced Taxation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Module D – Advanced Financial Reporting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Module E – Advanced Auditing & Assurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
#Module F – Advanced Business Management & Integrative Case Study	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Module F shall be taken only after the candidate has completed a period of not less than nine months of practical experience in an ATO in public practice, commerce, industry or the public sector. Other than Stream I students under training contract, candidates sitting for Module F for the first time are required to attach to this Registration Form a letter from their Training Supervisors confirming the date of commencement of their employment with the ATO on the business letterhead of the ATO.

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/05/07/08.

*Signature : _____ Date : _____

Name & Signature of Witness (Principal/Employer/CPA 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 :

MICPA Students

	Module C	Module D	Module E	Module F
Workshop Sessions	RM500 <input type="checkbox"/>	RM625 <input type="checkbox"/>	RM500 <input type="checkbox"/>	RM565 <input type="checkbox"/>
Study Manual	RM300 <input type="checkbox"/>	RM350 <input type="checkbox"/>	RM350 <input type="checkbox"/>	RM400 <input type="checkbox"/>
Final Module Examination	RM250 <input type="checkbox"/>	RM300 <input type="checkbox"/>	RM300 <input type="checkbox"/>	RM400 <input type="checkbox"/>
Total Registration Fee	RM _____	RM _____	RM _____	RM _____

Others

	Module C	Module D	Module E	Module F
Workshop Sessions	RM625 <input type="checkbox"/>	RM775 <input type="checkbox"/>	RM625 <input type="checkbox"/>	RM705 <input type="checkbox"/>
Study Manual	RM375 <input type="checkbox"/>	RM435 <input type="checkbox"/>	RM435 <input type="checkbox"/>	RM500 <input type="checkbox"/>
Final Module Examination	RM300 <input type="checkbox"/>	RM350 <input type="checkbox"/>	RM350 <input type="checkbox"/>	RM450 <input type="checkbox"/>
Total Registration Fee	RM _____	RM _____	RM _____	RM _____

Payment by Cheque:

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

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
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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 81 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 the Institute.)

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

Name : _____

Signature : _____ Date : _____

Firm / Organisation : _____ Position : _____

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WORKSHOP DETAILS

1. The workshop sessions, each of 4 hours duration, will be conducted on Saturdays and Sundays. The number of workshop sessions for each module is as follows:

Module C	5 workshop sessions totalling 20 hours
Module D	7 workshop sessions totalling 28 hours
Module E	5 workshop sessions totalling 20 hours
Module F	6 workshop sessions totalling 24 hours

The workshop sessions will be held in Kuala Lumpur. Students may select the workshop group for the module they are undertaking by referring to the workshop schedule attached. Each workshop group will be limited to 30 students to ensure effective participation.

Special arrangements have been made for outstation students. The workshop sessions for these students will be held over three or four weekends as shown in the workshop schedule attached, provided **at least 15 students** are registered for the workshop sessions.

The Institute, however, reserves the right to cancel a workshop group if the number of students registered for that group falls below an acceptable number. The affected students would be assigned to another workshop group.

Students are advised to check the MICPA website from **August 13, 2008 (Wednesday)** onwards, to determine the workshop group they have been allocated.

2. **Workshop Schedule** : Refer to Appendix IA

3. **Workshop Venue**

Kuala Lumpur Workshop Sessions

1. MICPA Training Rooms
15, Jalan Medan Tuanku
50300 Kuala Lumpur
2. PAAC
Tingkat 3 & 4
Wisma Kraftangan
No. 9, Jalan Tun Perak
50050 Kuala Lumpur

4. **Facilitators**

Each workshop session will be conducted by two facilitators 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.

5. **Structure of Workshop Sessions**

The workshop sessions will consist of discussions, presentation, written assignments, quizzes and tests.

Typically, at the commencement of each workshop session, the facilitators will explain the fundamental concepts and principles of the topics assigned to the session, and illustrate with practical examples. It must be emphasised that the workshop sessions are not intended to cover every topic of an examination syllabus in detail. The focus is on discussion of the application of technical knowledge in practical situations, current issues, case studies and findings of group projects. Students are, therefore, expected to have thoroughly read the learning materials before attending a workshop session so as to be able to participate effectively and benefit from the workshop.

6. **Learning Materials**

The study manuals published by MICPA will form the basic learning materials. The facilitators may provide additional reading materials.

7. **Assessment of Students' Performance**

Students' performance in the workshop sessions will be assessed on the following bases:

- Written assignments
- Group projects and presentation
- Quizzes/tests
- Participation in discussions

A student must score at least 70% of the total assessment value for the workshop sessions for a module in order to be eligible to sit for the final module examination.

A student who is absent from any of the workshop sessions without a valid reason would be barred from sitting for the final module examination.

Students who have failed in the final module examination will be required to repeat the workshop sessions before they can resit the final module examination.

8. **Students' Progress Report**

Progress reports on the students' performance in the workshop sessions will be submitted to the respective principals/sponsors to enable them to monitor their students' education and training plans more effectively.

9. **Workshop Evaluation**

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

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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.

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NOVEMBER 2008 EXAMINATION

PROFESSIONAL STAGE EXAMINATION

Session Date	MORNING (9:00 a.m. – 12:00 noon)	AFTERNOON (2:00 p.m. – 5:00 p.m.)
Monday November 24	Financial Accounting and Taxation	Financial Reporting
Tuesday November 25	Business and Company Law	Auditing and Assurance
Wednesday November 26	Management Information and Control	Business Finance & Management

ADVANCED STAGE EXAMINATION

Date	Time	Examination Paper
Monday November 24	9:00 a.m. – 12:00 noon	Advanced Taxation
Tuesday November 25	9:00 a.m. – 12:30 p.m.	Advanced Financial Reporting
Wednesday November 26	9:00 a.m. – 12:30 p.m.	Advanced Auditing & Assurance
Thursday November 27	9:30 a.m. – 11:30 a.m. [8:45 a.m. – 9:30 a.m. (Reading Time)] 12:30 p.m. – 2:30 p.m.	Advanced Business Management & Integrative Case Study <i>Part A - Integrative Case Study</i> <i>Part B - Advanced Business Management</i>

ADMITTING EXAMINATION

BYE-LAW 34(1)(f) [formerly bye-law 33(d)] EXAMINATION CANDIDATES

Date	Time	Examination Paper
Monday November 24	9:00 a.m. – 12:00 noon	Malaysian Taxation
Tuesday November 25	9:00 a.m. – 12:00 noon	Regulatory & Financial Reporting Framework of Malaysia