



# The Malaysian Institute of Certified Public Accountants

(Institut Akauntan Awam Bertauliah Malaysia) (3246-U)

April 19, 2010

To: ALL REGISTERED STUDENT

Circular No: STU/05/04/10

## TERM 2, 2010 EXAMINATION REGISTRATION FOR FOCUS SESSIONS AND EXAMINATION

We are pleased to inform students that registration for the Term 2, 2010 Examination for the Financial Accounting & Reporting (FIN210), Management Accounting & Analysis (MAA210) and Ethics & Business Application (EBA210) 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. A student who has been absent from any of the focus sessions without a valid reason will be barred from passing the module.

Kindly complete the Registration Form attached and return it together with the appropriate registration fee to the MICPA Secretariat not later than **May 17, 2010** for FIN210 and MAA210 and **July 05, 2010** for EBA210.

FOO YOKE PIN (Mr)  
Secretary

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

**TERM 2, 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:**

**May 17, 2010** (*Monday*) for FIN210 and MAA210

**July 05, 2010** (*Monday*) for EBA210

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 **May 24, 2010** for FIN210 and MAA210 and by **July 12, 2010** for EBA210 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 indicating 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 less a RM300 administration charge will be made.
- 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.

## **7. Enquiries**

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

### ***Focus Sessions***

- (a) En Mohd Hafiz Md Hanif, Education & Training Executive
- (b) Cik Maria Kamarulzaman, Education Assistant

### ***Examination***

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

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**TERM 2, 2010 EXAMINATION TIME-TABLE**

	FIN210	MAA210	EBA210
Enrolment open	Apr 20, 2010	Apr 20, 2010	Jun 07, 2010
Enrolment close	May 17, 2010	May 17, 2010	Jul 05, 2010
Late enrolment close	May 24, 2010	May 24, 2010	Jul 12, 2010
Commencement	Jun 21, 2010	Jun 28, 2010	Jul 26, 2010
FS 1 week commencing*	Aug 21, 2010	Aug 28, 2010	Sep 04, 2010
FS 2 week commencing*	Aug 21, 2010	Aug 28, 2010	Sep 04, 2010
Project due	Aug 09, 2010	Aug 16, 2010	N/A
FS 3 week commencing*	Aug 22, 2010	Aug 29, 2010	Sep 05, 2010
FS 4 week commencing*	Aug 22, 2010	Aug 29, 2010	N/A
Exam	Sep 21, 2010	Sep 28, 2010	Sep 29, 2010
Results*	Oct 29, 2010	Nov 05, 2010	Oct 29, 2010

\* Note: Tentative dates only and subject to change

Legend

- FS – Focus Session
- EBA – Ethics & Business Application
- FIN – Financial Accounting & Reporting
- MAA – Management Accounting & Analysis

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**REGISTRATION FORM FOR TERM 2, 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 : \_\_\_\_\_
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**II REGISTRATION FOR 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/05/04/10.

\*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 :

	<b>TAX</b>	<b>FIN</b>	<b>AAA</b>	<b>MAA</b>	<b>EBA</b>
<b>Registration Fee – RM3,000 per module</b>	<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) in Appendix II]**

Name of previous Principal : \_\_\_\_\_

Period of training contract served : From \_\_\_\_\_ To \_\_\_\_\_

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### 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 16 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. Women Institute of Management (WIM)  
7, Jalan Abang Haji Openg  
Taman Tun Dr Ismail  
60000 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 Module**

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.