



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

September 14, 2009

Circular No: Stu/09/09/09

To: ALL REGISTERED STUDENTS

**PAST EXAMINATION QUESTIONS AND SUGGESTED ANSWERS**

Students are informed that the Institute is in the process of publishing the examination questions and suggested answers (Q & A) including examiners' reports for the **MAY 2009** examination.

The Q & A are expected to be ready by **October 30, 2009** and will be posted on the MICPA website in the students area. You may download the Q & A relevant to your studies from the website.

Students can purchase back copies of the Q & A, which are not available on the MICPA website, from the MICPA Secretariat subject to availability.

FOO YOKE PIN (Mr)  
Secretary