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

**APPLICATION FOR ADMISSION TO MEMBERSHIP AS
CERTIFIED PUBLIC ACCOUNTANT**

OFFICE USE ONLY

MRA ACCA-MICPA

Name of applicant : _____

Date received : _____ Date approved by Council : _____

Date of admission to membership : _____ Membership No : _____

1. PERSONAL DETAILS

Name : Mr / Ms _____
(in block letters as in Identity Card, underline surname)

Date of Birth : _____ Place of Birth : _____

Nationality : _____ Identity Card No : _____ Passport No (Non-Citizen) : _____

Residential Address : _____

_____ Home/ Mobile Tel No : _____ E- mail : _____

Correspondence Address : _____
(if different from above)

2. PRESENT EMPLOYMENT (COMPLETE A OR B)

A. To be completed by applicant currently in public accounting practice

Name of firm: _____

Business Address : _____

_____ Tel No : _____ Fax No : _____

Date Commenced Practice : _____

B. To be completed by applicant currently NOT in public accounting practice

Name of Employer / Business: _____

Type of Business : _____ Position Held : _____

Business Address : _____

_____ Tel No : _____ Fax No : _____ E-mail : _____

3. ACADEMIC QUALIFICATION

Name of University/ College	Title of Degree/ Diploma	Date Completed

4. ACCOUNTANCY BODY/BODIES OF WHICH I AM A MEMBER

Name of Body	Membership No	Date Admitted to Membership	Membership Status

5. WORK EXPERIENCE PRIOR TO MY MEMBERSHIP WITH ACCOUNTANCY BODY / BODIES LISTED IN ITEM 5:

Position Held	Name and Address of Organisation	Period		Number of Years/ Months	Part-time or full-time experience
		From	To		

6. WORK EXPERIENCE AFTER MY MEMBERSHIP WITH ACCOUNTANCY BODY/BODIES LISTED IN ITEM 5 :

Position Held	Name and Address of Organisation	Period		Number of Years/ Months	Part-time or full-time experience
		From	To		

7. ADMISSION ROUTE

Route 1

ACCA members who have achieved 5 years of relevant post qualification professional experience, of which at least 3 years have been obtained in Malaysia and wish to apply for admission as a CPA member upon passing an interview with the MICPA Membership Admission Panel.

Route 2

ACCA members who do not satisfy the practical experience requirement under Route 1 and wish to apply for admission as a CPA member upon passing/ exempted from the MICPA Admitting Examination.

A. Date Passed Examination

ACCA : Paper P7, Advanced Audit & Assurance/ Paper 3.1, Audit & Assurance Services _____

MICPA : Audit & Assurance module _____

B. Date Passed MICPA Admitting Examination

Paper 1, Regulatory & Financial Reporting Framework of Malaysia _____

Paper 2, Malaysian Taxation _____

C. Applying for Exemption from :

Paper 1, Regulatory & Financial Reporting Framework of Malaysia

Paper 2, Malaysian Taxation

8. DECLARATION BY APPLICANT

I hereby declare that all particulars stated herein are correct and I have not been convicted of a felony or misdemeanour or been declared by any Court of competent jurisdiction to have committed any fraud, or been found guilty of any act or default discreditable to a public accountant or derogatory to the accountancy profession, or is adjudged bankrupt or has failed to satisfy a judgement debt or individually or as a partner has made an assignment for the benefit of creditors or under any resolution of creditors or Order of the Court or any deed or document has had my estate placed in liquidation for the benefit of creditors or has made any arrangement for the payment of a composition to creditors.

I hereby undertake that, if admitted a member of the Institute, I shall be bound by the Articles of Association and the bye-laws of the Institute that are now in force or may hereafter from time to time be made.

(Signature of Applicant)

(Date)

PAYMENT OF FEES

Please refer to General Information attached for rates of fees payable and tick (✓) the appropriate box:

Payment by Cash

Payment by Cheque

Enclosed is a crossed cheque No : _____ for RM _____ made payable to "THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS" or "MICPA". (If outstation cheque, please include RM0.50 as bank charges.)

Payment by Credit Card

Please charge my Credit Card: Visa MasterCard JCB for RM _____

Credit Card No : _____ Expiry Date : _____

Issuing Bank : _____

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

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

**ADMISSION TO MEMBERSHIP AS
CERTIFIED PUBLIC ACCOUNTANT UNDER BYE-LAW 34(1)(f)
MRA ACCA-MICPA**

1. Reciprocal Membership with ACCA

- 1.1 Members of the Association of Chartered Certified Accountants (ACCA) may apply for membership of the MICPA as a Certified Public Accountant (CPA) under the following routes.

Route 1

ACCA members who have achieved 5 years of relevant post qualification professional experience, of which at least 3 years have been obtained in Malaysia, are eligible for admission as a CPA member of the Institute upon passing an interview with the MICPA Membership Admission Panel.

Route 2

ACCA members who do not satisfy the practical experience requirement under Route 1, subject to the condition set out below, are eligible for admission as a CPA member of the Institute upon passing the MICPA Admitting Examination consisting of two papers:

- Paper 1 *Regulatory and Financial Reporting Framework of Malaysia*
- Paper 2 *Malaysian Taxation*

In the case of ACCA members who have passed the Malaysian variant of ACCA's Paper P6 *Advanced Taxation* (under the new syllabus) or Paper 3.2 *Advanced Taxation* (under the old syllabus), they will only be required to pass Paper 1 of the MICPA Admitting Examination.

Route 2 is only available to ACCA members who have passed ACCA's Paper P7 *Advanced Audit and Assurance* (under the new syllabus) or Paper 3.1 *Audit and Assurance Services* (under the old syllabus). In the case of ACCA members who have not undertaken either of these papers, they will be required to pass MICPA's *Audit and Assurance* module before they are eligible to take the MICPA Admitting Examination.

- 1.2 Affiliates of ACCA who have completed the ACCA examinations, inclusive of Paper P7 *Advanced Audit and Assurance* or Paper 3.1 *Audit and Assurance Services*, will be eligible to take the MICPA Admitting Examination. However, they will not be eligible for admission to MICPA membership as a CPA member until they have achieved ACCA membership.

ACCA affiliates who have passed the Malaysian variant of ACCA's Paper P6 or Paper 3.2 *Advanced Taxation* will only be required to pass Paper 1 of the MICPA Admitting Examination.

In the case of ACCA affiliates who have not undertaken either Paper P7 or Paper 3.1 of the ACCA examination, they will be required to pass MICPA's *Audit and Assurance* module before they are eligible to take the MICPA Admitting Examination.

2. MICPA Admitting Examination

- 2.1 The two papers of the MICPA Admitting Examination may be taken in the same or separate sittings. A candidate who passed either Paper 1 or Paper 2 in a sitting shall be awarded a provisional pass in that paper, which is valid only for 3 years following the sitting at which the provisional pass was awarded, and the candidate shall pass the other paper within this period.

3. Entry for Examinations

- 3.1 The MICPA examinations are held once a year, normally in the month of November or December. The examination entry form is available on the MICPA website www.micpa.com.my

- 3.2 Applications for admission to the MICPA Admitting Examination are to be made in the prescribed form to be returned to the MICPA Secretariat accompanied by:

- (a) In the case of first time entry for the examination, certified true copy of the membership certificate issued by ACCA and the university degree and/or other academic diploma (if applicable).
- (b) Appropriate examination fee:

Regulatory & Financial Reporting Framework of Malaysia	RM318
Malaysian Taxation	RM318

- 3.3 A candidate may sit for the MICPA Admitting Examination at any of the Examination Centres at the following locations:

Kuala Lumpur	Penang
Ipoh	Kuantan
Johor Bahru	Kuching
Kota Kinabalu	Sandakan

4. Application for Admission to Membership

- 4.1 Applications for admission to membership must be made by completing Form CPA 2B(1) to be returned to the MICPA Secretariat with the appropriate fees and documents supporting:

- (a) Professional qualification(s)

Membership certificate(s) and an original letter from the Association of Chartered Certified Accountants, confirming that he/she has been a member in good standing and has completed the ACCA Professional Examination and stating the date of his/her admission to membership (dated within three (3) months of application received date).

- (b) Academic qualification(s)

University degree or other academic diploma

(c) Work experience

Testimonials from employers indicating in full details the position(s) held, duration in each position, job functions and seniority in the organisation.

For the purpose of ascertaining the years of work experience, any period of work experience of less than one year duration in an organisation will not be considered.

An original letter from his/her current employer confirming his/her employment (dated within three (3) months of application received date).

- 4.2 All photostat copies of documents must be certified true by any of the ACCA member. Applicants who passed the MICPA Admitting Examination, MICPA's *Audit & Assurance* module / ACCA Paper 7, *Advanced Audit Assurance*/ ACCA Paper 3.1, *Audit & Assurance Services* are required to enclose a certified copy of their examination results statement.

5. Fees and Annual Subscription

- 5.1 Applications for admission to membership must be accompanied by the admission fee and annual subscription according to the following rates:

	Applications made on or before June 30, 2015 RM	Applications made after June 30, 2015 RM
Admission Fee	636.00	636.00
Subscription for first year		
Local members	545.90	272.95
Overseas members	327.55	163.80

The above fees are effective from April 1, 2015 and inclusive of 6% GST.

Note: "Overseas member" means a member whose principal place of work and residence is outside Malaysia.

6. Application for Practising Certificate

- 6.1 Members of the Institute who are engaged in public practice in Malaysia providing accounting, auditing, taxation or insolvency services are required to hold a practising certificate issued by the Institute.
- 6.2 Applications for a practising certificate must be made by completing Form CPA 12 to be returned to the MICPA Secretariat accompanied by:
- (a) Letter(s) from the firm(s) in which the applicant has been employed stating the number of years of employment and nature of working experience;
 - (b) practising certificate fee of RM583.00.
- 6.3 Practising certificates shall normally be issued for a period not exceeding twelve months and ending on the thirty-first day of December and shall be renewed automatically for a period of twelve months on the first day of January next following when the appropriate renewal fee shall become due and payable.

7. Submission of Application Forms

Completed application forms accompanied by the supporting documents and appropriate fees should be submitted to:

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

Tel: 03 - 26989622

Fax: 03 - 26989403

8. Privacy Statement

The Institute shall preserve the confidentiality of all your personal data obtained or processed which include:

- (1) to collect personal data that the Institute believe to be relevant for the purpose of processing your application;
- (2) will not disclose your personal data to any external organisation unless the Institute has your consent or are required by law, governmental, regulators under proper authority for the purpose of verifying your qualifications and professional membership;
- (3) to keep your personal data on our records accurate and up-to-date – for this purpose, you are required to update the Institute of your personal data in writing or update your personal data on Member's Portal should there be any changes;
- (4) maintain strict security systems designed to prevent unauthorised access to your personal data by a third party; and
- (5) all staff of MICPA with permitted access to your personal data are specifically required to observe these confidentiality obligations.