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Excellence in education

THE Malaysian Institute of Certified Public Accountants (MICPA) is a pioneer in the training of professional accountants in Malaysia as the institute was the first local professional body in Malaysia to conduct professional examinations in accountancy. The first batch of MICPA students was registered way back in 1961 and its first examination was held in 1963.

Over the years, the CPA Malaysia qualification has evolved to become a premier business professional qualification where CPAs provide innovative, high quality business services to a wide range of clients in public practice and commerce and industry.

As Malaysia modernises and becomes a key player in the global business community, it is important for Malaysian professionals to possess qualifications, knowledge and skills that meet international benchmarks. It was in this regard that MICPA and The Institute of Chartered Accountants in Australia (ICAA) entered into a partnership aimed at enhancing educational standards in accountancy and to encourage training across borders.

The relationship between ICAA and MICPA started way back in 1959 when the institute's council recognised the ICAA professional qualification for membership of the Institute. Both institutes share a commitment to education and training of professional accountants.

The partnership provides for a joint programme based on recognition, examination and membership. The arrangement facilitates the movement of young members within a worldwide alliance, enabling them to work in other countries to gain wider experience and personal enrichment.

Students who register for the revised MICPA Programme will be required to undertake common examinations that comprise five modules – Financial Accounting & Reporting, Management Accounting & Analysis, Audit & Assurance, Taxation, and Ethics & Business Applications. Upon satisfactory completion, students will be eligible to be admitted as members of MICPA and ICAA.

A unique feature of the Revised MICPA Programme is the Taxation module, reflecting Malaysian taxation

regulations and providing greater relevance for accountants working in Malaysia. Students can undertake the four technical modules in any order and must complete the programme with the final module, Ethics and Business Application. The assessment process is designed to ensure that potential CPAs and chartered accountants (CA) have gained the knowledge, skills and professional values fundamental to becoming a professional accountant. For each module, students will be assessed on a range of activities including written projects, compulsory attendance at focus sessions and the final written examination.

The MICPA programme provides a unique blend of technical knowledge, communication skills and commercial awareness.

In order to be admitted as a member of MICPA and ICAA, students must:

- Possess a recognised degree in accountancy or other disciplines accredited by MICPA and ICAA
- Complete the Revised MICPA Programme within the prescribed period
- Obtain at least three years of approved practical experience

Graduates with non-relevant degrees must undergo a conversion course to fulfil the pre-requisite requirements before admission to the Revised MICPA Programme.

All potential CPAs and CAs are also required to obtain not less than three years of practical experience in any one of the technical areas such as accounting, auditing, taxation, insolvency, and information technology.

There is no standard model for the work experience to be given to every student. It varies from student to student and from office to office. As a general guide, the following categories of experience are held to be fundamental to the work of professional accountants: Accounting, Financial Management, Auditing, Insolvency, Taxation and Information Technology.

Being a CPA does give one an edge in today's challenging global environment as their skills are universal.

□ For details, call 03-2698 9622, e-mail micpa@micpa.com.my or visit: www.micpa.com.my

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



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1 Examination = 2 Memberships + ∞ Opportunities
CPA (M) & CA (Aust.) Gateway to Global Success

For details on the Revised MICPA Programme, call 03-2698 9622 or email to micpa@micpa.com.my