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



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Programme to promote excellence

T takes more than books and exams to make an accountant a professional.

Everyone knows that rote learning doesn't always get you good grades. And this is why the MICPA-ICAA Programme for aspiring professionally-qualified accountants is structured the way it is – with assessment methods such as project papers, participative workshops and open book exams to assess a student's understanding and application of technical accounting concepts. Another requirement of the

Another requirement of the programme is for candidates to obtain at least three years of practical working experience at an Approved Training Employer (ATE), which is either a public accounting firm, or a commercial organisation or government agency – as long as they are accredited by The Malaysian Institute of Certified Public Accountants (MICPA) or Institute of Chartered Accountants Australia (ICAA).

The mentorship and support provided by an employer contribute greatly to the success of MICPA's programme candidates. Under the programme, employers are required to assign a training supervisor to each candidate. The supervisor is responsible for reviewing the candidate's progress and has an influence on their training and development in the firm.

It is also noteworthy that a candidate's tuition fees are sponsored by the employers as professional development benefits both the candidate and the firm in the long run – it is in the organisation's best interest to develop strong professionals who will become future leaders.

The success of this model is demonstrated by all the employers who have partnered with MICPA in developing professional accountants in Malaysia and abroad.

Ernst & Young, Malaysia is one such employer who has been a strong supporter of the programme, and has committed itself to helping its people achieve their potential.

Apart from sponsoring the tuition fees, necessary arrangements are made to ensure candidates are able to attend classes. A generous amount of paid study leave is allocated to help candidates focus on preparing for their exams.



Rauf (seated) with Tan Pei Fen, Vimalashankar and Wong Boon Kin, employees of Ernst & Young who received Gold Medal awards for their performance in the MICPA-ICAA Programme.

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At work, they are assigned to different engagements across a range of industries so that they can gain exposure and real, practical experience. This is where candidates learn to apply the technical knowledge gained from the programme modules.

Ernst & Young has had employees enrolled in the MICPA-ICAA programme for many years. It has discovered that the MICPA-ICAA programme has equipped its employees well to take on the business and accounting challenges of today.

Employees enrolled in the programme have always performed well, both in the programme as well as at work.

In the past 18 years since the annual "Most Outstanding CPA Student Award" was introduced by MICPA, Ernst & Young has produced 11 award recipients.

On an individual subject basis, five Ernst & Young candidates have won Gold Medal awards for attaining top scores in four recent modules. In terms of membership, 28 MICPA members are in the Ernst & Young partnership. There are also nine members who are working overseas on assignment with the firm.

The recent MICPA-ICAA programme results for the Audit & Assurance module yielded two joint top-scorers winning them the Ernst & Young Gold Medal – a prize which is sponsored by and named after the firm.

The prize sponsorship comes as a show of support and commitment to professional bodies like MICPA who develop professional accountants. It is in line with the firm's efforts to promote education as a driver of change and to inspire the students to strive for excellence. Ernst & Young's country managing partner in Malaysia Rauf Rashid shares that the firm is strongly committed to helping employees achieve their potential, and in investing in the workforce of tomorrow.

The firm believes that education brings real benefits to communities, and access to education creates opportunities for individuals to excel.

Ernst & Young Gold Medal prize winner Vimalashankar M. Navarathnam realises that obtaining a professional qualification is important as it enhances the career prospects of the individual.

MICPA and ICAA have done a good job in recognising its top scorers, giving all candidates the necessary motivation to strive for excellence.

There is no better training ground than accounting firms which provide the necessary support and mentorship, and create a conducive environment for employees who have signed up as MICPA candidates.

The MICPA-ICAA programme helps ensure that employees have the technical expertise to meet the relevant standards required to carry out their roles and functions professionally.

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