

November 16, 2015

To: ALL REGISTERED STUDENTS

Circular No: STU/11/10/15

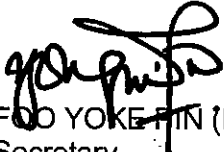
**TERM 1, 2016 EXAMINATION**  
**REGISTRATION FOR VIRTUAL CLASSROOM AND EXAMINATION**

We are pleased to inform candidates that registration for the Term 1, 2016 Examination for Taxation (TAX116) and Audit & Assurance (AAA116) is now open. Please refer to attached appendices for details of the enrolment procedures. A copy of the time-table is also attached for your reference.

In accordance with the Institute's examination requirements, a candidate's performance in Technical modules will be based on the following assessment components:

Result achieved in project paper (for TAX116) or 3 online assessments (for AAA116)	20%
Result achieved in examination	80%

Kindly register for the examination electronically through the candidates' portal at the MICPA website ([www.micpa.com.my/candidates](http://www.micpa.com.my/candidates)) and furnish the appropriate registration fee to the MICPA Secretariat not later than **December 14, 2015**.

  
FOO YOKE BIN (MR)  
Secretary

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

**VIRTUAL CLASSROOM AND EXAMINATION TERM 1, 2016**

**1. Virtual Classroom**

AAA116 candidates have the option of registering for four 1-hour virtual classroom sessions using myLearning.

Further details on virtual classrooms will be released via myLearning two weeks prior to the date of commencement of the virtual classroom sessions.

**2. Examination Time-table**

Refer to Appendix A (I).

**3. Registration Fee**

Registration fee for each module is RM3,180 inclusive of 6% GST. The registration fee covers the fee for virtual classroom, candidate study guide and examination.

**4. Registration Procedure**

Registration for the virtual classroom and examination must be made electronically using the Registration Form through the candidates' portal at the MICPA website and returned with the appropriate fees before the closing date .

**5. Closing Date for Registration: December 14, 2015**

Entries for the module's virtual classroom and examination reaching the Institute after the closing date will only be accepted up to 7 calendar days from the closing date, i.e. by **December 21, 2015** upon receipt of the late entry fee of RM318 inclusive of 6% GST.

**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 candidates 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 their name, student ID, module and reasons for withdrawal.

Please note that candidates 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

Candidates 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 10% for 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.
- 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.

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.

All refunds will be made to the original payer of the module fee and as per the original type of payment i.e. credit card or cheque.

## **7. Enquiries**

For further information, please contact the Secretariat at 03-2698 9622.

#### ***Enrolment and Examination***

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**TERM 1, 2016 EXAMINATION TIME-TABLE**

	<b>TAX116</b>	<b>AAA116</b>
Enrolment open	November 16, 2015	November 16, 2015
Enrolment close	December 14, 2015	December 14, 2015
Late enrolment close	December 21, 2015	December 21, 2015
Commencement	January 25, 2016	February 1, 2016
Project Due	March 07, 2016	NA
<b>Examination</b>	<b>April 26, 2016</b>	<b>May 03, 2016</b>
Results*	May 20, 2016	June 03, 2016

**\* Note:** - Tentative dates only and subject to change  
 - The dates for virtual classrooms will be announced on myLearning upon module commencement

Legend

TAX – Taxation  
 AAA – Audit & Assurance

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**DETAILS ON MODULE COMPONENTS**

**1. Virtual Classroom**

For AAA116, four 1-hour virtual classrooms are conducted in weeks 4, 6, 8 and 10.

Further details on virtual classrooms will be released via myLearning two weeks prior to the date of commencement of the virtual classroom sessions.

**2. Candidate Study Guide (CSG)**

Candidates registered for a module will be provided with a CSG by module commencement date. The CSG contains numerous learning resources, including internet based products, printed material and access to myLearning. 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 CSG.

**3. Assessment Framework**

**Technical Modules**

The assessment framework has two requirements for each technical module: a project paper (for TAX116) or 3 online assessments (for AAA116) (marked out of 20) and final examination (marked out of 80).

To pass the module, candidates must meet the following requirements:

- (i) Pass the examination by achieving a minimum of 40 marks out of 80
- (ii) Pass the module by achieving 50 marks overall (the combined project paper / online assessment and exam marks)

This assessment framework will benefit candidates 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.

**4. Orientation Briefing**

Candidates registering for their first technical module are invited to undergo an orientation briefing before commencement of the module. Further details shall be communicated to relevant candidates subsequently.

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**INSTRUCTIONS FOR COMPLETING ONLINE  
REGISTRATION FORM - REGISTRATION FOR EXAMINATION**

**1. Examination Centre**

The examination of the MICPA-CAANZ Programme is held in Kuala Lumpur, Kota Kinabalu, Kuching, Sandakan, Kuantan, Ipoh, Penang and Johor Bahru. The candidate should state in which of these centres the candidate 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 candidates 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 candidates 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 candidates 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.