



**The Malaysian Institute of
Certified Public Accountants**

(Institut Akauntan Awam Bertauliah Malaysia) (3246-U)

December 9, 2013

To: ALL REGISTERED STUDENTS

Circular No: STU/10/11/13

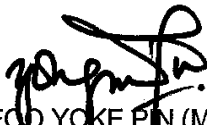
**TERM 1, 2014 EXAMINATION
REGISTRATION FOR LECTURE FORUM / VIRTUAL CLASSROOM
AND EXAMINATION**

We are pleased to inform candidates that registration for the Term 1, 2014 Examination for Taxation (TAX114) and Audit & Assurance (AAA114) are now open. A copy of the time-table is attached to this Circular.

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

Compulsory attendance for TAX114 focus sessions	0%
Result achieved in project paper (for TAX114) or 3 online assessments (for AAA114)	20%
Result achieved in examination	80%

Kindly complete the registration form attached and return it together with the appropriate registration fee to the MICPA Secretariat not later than **January 6, 2014**.


FOO YOKE PIN (MR)
Secretary

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

**FOCUS SESSION / LECTURE FORUM / VIRTUAL CLASSROOM
AND EXAMINATION TERM 1, 2014**

1. **Duration of Classes**

TAX114

The intensive focus sessions are conducted over a maximum of 4 weeks.

AAA114

Candidates have the option of attending one 4-hour face-to-face lecture forum or attending four 1-hour virtual classroom sessions.

2. **Dates for Focus Sessions / Lecture Forum / Virtual Classroom and Examination**

Refer to Appendix A (I).

3. **Registration Fee**

Registration fee for each module is RM3,000. The registration fee covers the fee for focus session / lecture forum / virtual classroom, candidate study guide and examination.

4. **Registration Procedure**

Registration for the focus session / lecture forum / virtual classroom and examination must be made using the Registration Form attached and returned with the appropriate fees before the closing date to:

The Malaysian Institute of Certified Public Accountants
15, Jalan Medan Tuanku, 50300 Kuala Lumpur
Tel: 03-2698 9622 Fax: 03-2698 9403

5. **Closing Date for Registration: January 6, 2014**

Entries for the module's focus session / lecture forum / virtual classroom and examinations reaching the Institute after the closing date will only be accepted up to 7 calendar days from the closing date, i.e. by **January 13, 2014** upon receipt of the late entry fee of RM300.

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 a RM300 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 will be made less a RM300 administration charge.
- 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.
- If you are a CAPSTONE module 'backstop enrolment' and are successful in your prior attempt, you will be automatically discontinued from the current module within one week of the result release date of that module and received a full refund 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.

Please be advised that an administration fee of RM300 will be applied in all cases.

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 Tel No: 03-2698 9622.

Lecture Forum / Virtual Classroom / Examination

- (a) Mr Victor Liew, Operations Manager
- (b) Pn Maria Kamarulzaman, Education Assistant

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TERM 1, 2014 EXAMINATION TIME-TABLE

	TAX114	AAA114
Enrolment open	20 Dec, 2013	20 Dec, 2013
Enrolment close	06 Jan, 2014	06 Jan, 2014
Late enrolment close	13 Jan, 2014	13 Jan, 2014
Commencement	03 Feb, 2014	03 Feb, 2014
Focus Session 1*	15 & 16 Mar, 2014	n/a
Focus Session 2*	15 & 16 Mar, 2014	n/a
Project Due	10 Mar, 2014	n/a
Focus Session 3*	12 & 13 Apr, 2014	n/a
Focus Session 4*	12 & 13 Apr, 2014	n/a
Lecture forum *	n/a	19 & 20 Apr, 2014
Exam	29 Apr 2014	06 May 2014
Results*	06 Jun 2014	13 Jun 2014

* **Note:** Tentative dates only and subject to change

Legend

TAX – Taxation
AAA – Audit & Assurance

THE MALAYSIAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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REGISTRATION FORM FOR TERM 1, 2014
FOCUS SESSION / LECTURE FORUM / VIRTUAL CLASSROOM AND EXAMINATION

I PERSONAL PARTICULARS

1. Name (Block Letters) : _____ Mr/Ms
(As in Identity Card)
- Student Registration No : _____ Date Of Registration : _____
- Date of Birth : _____
2. Correspondence Address (Block Letters) : _____

- Tel (Off) : _____ Tel (Hse or H/P) : _____
- E-Mail(s) : _____
-

II REGISTRATION FOCUS SESSION / LECTURE FORUM / VIRTUAL CLASSROOM

PLEASE READ THE INSTRUCTIONS IN (APPENDIX I) CAREFULLY BEFORE COMPLETING THIS SECTION

1. Please Tick (✓) the appropriate box against the **Module*** you wish to register:

- Taxation
- Audit & Assurance

* only one module at a time

2. Please Tick (✓) the appropriate box, Lecture Forum Virtual Classroom
if applicable
3. Please Tick (✓) if you are registering for your first technical module
[See Note (6) in Appendix II]:
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III REGISTRATION FOR EXAMINATION

*PLEASE READ THE INSTRUCTIONS IN (APPENDIX II) CAREFULLY BEFORE COMPLETING THIS SECTION.
PLEASE ALSO COMPLETE THE CERTIFICATE OF SERVICE / FITNESS ATTACHED.*

1. Examination Centre preferred [See Note (1) in Appendix II]: _____
2. Please Tick (✓) the appropriate box(es) against the Module(s) which you have passed and the **Module** you wish to sit in this term:

	Passed	Module You Wish to Sit This Term
Taxation*	<input type="checkbox"/>	<input type="checkbox"/>
Financial Accounting & Reporting*	<input type="checkbox"/>	<input type="checkbox"/>
Audit & Assurance	<input type="checkbox"/>	<input type="checkbox"/>
Management Accounting & Applied Finance	<input type="checkbox"/>	<input type="checkbox"/>
Capstone	<input type="checkbox"/>	<input type="checkbox"/>

* **Special Stream II students will only be allowed to sit for Taxation and Financial Accounting & Reporting modules**

IV TERMS AND CONDITIONS

To MICPA,

I declare that the information given above is correct and that I have complied with the bye-laws of the Institute.

I have read and agreed to the terms and conditions set out in Section 6 of Appendix A to the Circular to Students No. STU/10/11/13.

*Signature : _____ Date : _____

Name & Signature of Witness (Principal/Employer/MICPA/CA (Aus) member) [See Note (2) in Appendix II]

Name : _____ Signature : _____

Firm / Organisation : _____ Date : _____

* This signature is to be used when signing the signature slip during the examination.

V PAYMENT

Please Tick (√) the appropriate box against the fee paid :

Registration Fee – RM3,000 per module TAX114 AAA114

Payment by Cheque:

Enclosed is a crossed cheque No. : _____ for RM _____ made payable to "MICPA" being payment of the registration fee for the module.

Payment by Credit Card

Please charge my Visa MasterCard Japanese Credit Bureau for RM _____

Credit Card Number : _____ Exp. Date : _____

Issuing Bank : _____

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

-----For office use only-----

Date Application Received	Date Receipt Issued	Accepted	Centre	Exam No

CERTIFICATE OF SERVICE / FITNESS

CERTIFICATE A

(To be completed by Principal for candidate under training contract or if it is the first entry to the examination after expiration of training contract.)

I, the undersigned member of the Malaysian Institute of Certified Public Accountants, hereby certify that Mr/Ms _____ is a fit and proper person to be admitted to the MICPA Examination and that he/she has duly served with me under training contract from _____ to _____. Such service has been in accordance with the provisions of the Memorandum and Articles of Association and bye-laws of the Institute; in particular, none of the periods specified in bye-law 72 have been exceeded and the total absence on account of illness has not exceeded six months. Throughout the said period, I was a member of the Institute in practice in Malaysia, such practice being my main occupation.

Name : _____ Signature : _____

Firm / Organisation : _____ Date : _____

To be completed if there has been a change of Principal [See Note (5) in Appendix II]

Name of previous Principal : _____

Period of training contract served : From _____ To _____

CERTIFICATE B

(To be completed for candidate not under training contract by candidate's present employer; or if candidate is currently not employed and it is the second or subsequent attempt after expiration of training contract, by a member of MICPA or ICAA.)

I, the undersigned hereby certify that Mr/Ms _____ has been known to me for _____ years and in my opinion is a fit and proper person to be admitted to the MICPA Examination.

Name : _____

Signature : _____ Date : _____

Firm / Organisation : _____ Position : _____

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DETAILS ON MODULE COMPONENTS

1. Focus Sessions

The focus sessions will be conducted during weekends. There will be 4 focus sessions for the TAX114 module. Each focus session group will be limited to 25 participants to ensure effective participation. Attendance of focus sessions is compulsory for all candidates.

Focus sessions will be held in Petaling Jaya, Selangor. Focus sessions may be arranged in other states provided at least 15 candidates are registered for the focus sessions.

2. Lecture Forum / Virtual Classroom

The 4 hour face-to-face lecture forum is conducted over 1 weekend in week 10 from 9.00 a.m. to 1.00 pm.

The lecture forum will be held in Petaling Jaya, Selangor. Lecture forums may be arranged in other states provided **at least 15 candidates** are registered for the lecture forum.

Two 4-hour virtual classrooms are conducted in weeks 4, 6, 8 and 10. Both lecture forums and virtual classrooms will carry the same content.

Further details on lecture forum / virtual classrooms will be released via myLearning 2 weeks prior to the date of commencement of the lecture forum / virtual classroom sessions.

3. Venue for Focus Sessions / Lecture Forum

Sunway University
No 5, Jalan University
Bandar Sunway
46150 Petaling Jaya

4. Focus Session Leader / Lecture Forum Presenter

The focus sessions lecture forum will be conducted by qualified facilitators who are drawn from professionals in public practice, in commerce or industry and from universities and colleges of advanced education. Candidates will certainly benefit from their wide practical experience and research interests.

5. 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.

6. **Assessment Framework**

Technical Modules

The assessment framework has two requirements for each technical module: a project paper or 3 online assessments (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)
- (iii) Attend and participate in focus sessions (for TAX114 candidates).

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.

7. **Orientation Briefing**

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

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**INSTRUCTIONS FOR COMPLETING SECTION III
OF REGISTRATION FORM - REGISTRATION FOR EXAMINATION**

1. Examination Centre

The MICPA examination 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.