

## **MICPA Approved Training Employers (ATE) Requirements and Application Processes**

### **1. Definition of Approved Training Employers**

Approved Training Employers (ATEs) are firms and/or organisations in which MICPA-registered students can gain relevant mentored practical experience – a pre-requisite for membership admission. ATEs provide support to develop students undertaking the MICPA-CAANZ Qualifying Programme primarily by assigning an experienced mentor to oversee the student's training and development needs.

Although it is not a requirement, some ATEs provide funding and study and examination leaves to allow students to prepare for the MICPA examinations.

ATEs are broadly categorised into Approved Accounting Firms (AAFs) and Approved Training Organisations (ATOs):

#### **1.1 Approved Accounting Firms (AAF)**

- An AAF is an accounting firm in public practice whereby members of MICPA, CAANZ, ACCA or Global Accounting Alliance (GAA) member bodies are in its partnership. These are classified as Stream I employers
- A group of firms located in different cities and/or states may apply to be approved collectively to enable each firm to be able to recruit and train a MICPA student or to ease any transfers/secondment for an existing student
- Each firm in the group must have at least a qualified *principal* to oversee the student's training throughout the 3 years

#### **1.2 Approved Training Organisations (ATOs)**

- An ATO is an organisation in commerce and industry other than an accounting firm. These are classified as Stream II employers
- An organisation may apply for two or more of its subsidiaries located in different cities and/or states to be approved collectively to enable each office or subsidiary to recruit and train a MICPA student or to ease any transfers/secondment for an existing student
- Both the parent company and its subsidiaries in the group must have at least a qualified *training supervisor* to oversee the student's training throughout the 3 years.

If no such agreement was made at the point the parent company was approved as an employer, the subsidiary intending to be included in MICPA's list of ATE must obtain the approval from the parent company to be included.

### **1.3 Employers outside of Malaysia**

- Students may also choose to gain their practical work experience outside of Malaysia
- These employers need not be MICPA approved training employers although students need to ensure that the training supervisor who are overseeing and signing off their training need to be either a member of MICPA, CA ANZ, ACCA or [GAA member body](#) with at least 3 years of post-qualification experience.

#### Criteria to act as a Principal or Training Supervisor

##### Principals

- A member of either MICPA, CA ANZ, ACCA or GAA member body in practice in an Approved Accounting Firm in Malaysia, with at least 3 years of post-qualification experience
- Holds a practicing certificate with MIA or with the relevant professional accounting body
- Be able to engage the student in work, opportunities and experience necessary for the purpose of enabling the student to acquire the art, knowledge and skill of a Certified Public Accountant in practice as a public accountant.

##### Training Supervisors

- A member of either MICPA, CA ANZ ACCA or GAA member body in a commercial, government agency, and/or academic organisation in Malaysia (ie other than accounting firms), with at least 3 years' post-qualification experience
- Be able to monitor and supervise the students' work experience and effectiveness of the practical training in meeting MICPA's requirements to enable the student to acquire the art, knowledge and skill of a Certified Public Accountant in Malaysia.

Both the Principal and Training Supervisor should consider allowing the student reasonable study and/or examination leave(s) and provide access to, if available, resources to his/her studies.

A ratio of 4 registered students per Principal or Training Supervisor is recommended but much will depend on the individual's other commitments.

## **2. Practical Training Experience**

All registered students' work experience must be recorded in a [Practical Experience Logbook](#), which should be reviewed and certified by the "Principal" or "Training Supervisor" at least once every six months. This logbook should be submitted at the end of the 3-year training period by students when they are submitting an application for membership.

The organisation must be able to provide the variety of work experience for the registered students employed by the organisation as set out below, and must be able to commit adequate supervision and training

No less than three years of practical experience in one of the following categories, both technical and non-technical. It is worth noting that this list is *non-exhaustive*.

<b>Technical</b>	<b>Non-technical</b>
Accounting information systems	Teamwork
Auditing	Organisational skills
External reporting	Research and evaluation
Financial management	Decision making
Insolvency and reconstructions	Exercising ethical and professional behaviour
Management accounting	Communication and interpersonal skills
Taxation	
Financial advice	

### 3. Application Process

- Interested accounting firms and organisations can submit an application to MICPA at <https://form.jotform.com/230431123467043>.
- There is no cost in becoming a MICPA ATE and no 'expiry date' to the status after an application has been approved.
- Once the application is received, MICPA will process the application and schedule a visit to the firm/organisation to meet with the HR and/or the intended principal or training supervisor
- A virtual meeting can be arranged if the firm/organisation is based outside of Klang Valley where it is not convenient for MICPA to visit
- After the visit and if everything is in order, the application will be tabled to the next MICPA Council Meeting for endorsement
- The firm/organisation will be approved as an ATE once the Council has endorsed the application

#### **Contact details:**

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