



MALAYSIAN INSTITUTE OF ACCOUNTANTS

**ASSESSMENT STATEMENT FOR
ASEAN CHARTERED PROFESSIONAL
ACCOUNTANT**

Malaysian Institute of Accountants

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INTRODUCTION

1. The ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services

- 1.1 The Governments of Member Countries of the Association of South East Asian Nations (collectively referred to as “ASEAN”, and comprising Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People’s Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam) have agreed on the ASEAN Mutual Recognition Arrangement on Accountancy Services which aims to:
- a) facilitate mobility of accountancy services professionals across ASEAN Member States;
 - b) enhance the current regime for the provision of accountancy services in the ASEAN Member States; and
 - c) exchange information in order to promote adoption of best practices on standards and qualifications.
- 1.2 A copy of the ASEAN Mutual Recognition Arrangement on Accountancy Services, which was signed on 13 November 2014, is available at the ASEAN Web Site, at:
<http://www.asean.org/communities/asean-economic-community/category/services>

2. ASEAN Chartered Professional Accountant (ACPA)

- 2.1 Under the MRA, a Professional Accountant who holds the nationality of an ASEAN Member Country and who possesses qualifications and experience that complies with the requirements specified in Part B of this Assessment Statement may apply to be placed on the ASEAN Chartered Professional Accountants Register (ACPAR) and accorded the title of ACPA.
- 2.2 The National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of each participating ASEAN Country will authorise a Monitoring Committee (MC) to receive and process applications from its Professional Accountants for registration as ACPA and to maintain the ACPAR. In the case of Malaysia, details of the NAB and/or PRA and MC are in Part A of this Assessment Statement.

3. Privilege and Obligation of a Registered Foreign Professional Accountant (RFPA)

- 3.1 An ACPA who wishes to provide professional accountancy services in another participating ASEAN Country shall apply to the NAB and/or PRA of a participating ASEAN Host Country to be registered as a RFPA. Pursuant to the MRA, a RFPA will be permitted to work in collaboration with designated Professional Accountants in the said Host Country, except for signing off of an independent auditor's report and other accountancy services that require domestic licensing from the authorities of the Host Country, subject to domestic laws and regulations of the Host Country, where applicable.
- 3.2 A RFPA shall provide accountancy services only in the areas of competence as may be recognised and approved by the NAB and/or PRA of a participating ASEAN Host Country, and shall undertake assignments only in the specific discipline(s) in which he/she has been registered for. He/she shall also be bound by:
- a) codes of professional conduct in accordance with the policy on ethics and conduct established and enforced by the country of origin in which he/she is registered as an ACPA;
 - b) prevailing laws and regulations of a participating ASEAN Host Country in which he/she is permitted to work as a RFPA; and
 - c) work in collaboration with a local Professional Accountant in a participating ASEAN Host Country, subject to the domestic laws and regulations of the Host Country.

4. Accountancy Services

There are few types of accountancy services which are regulated or require domestic licensing:

a) **Approved Auditor**

A Professional Accountant who wishes to become an Approved Auditor in the Host Country is required to submit his/her application to the Ministry of Finance of the Host Country. Such application will be subjected to the eligibility criteria which have been approved by the Ministry of Finance, one of which is that the applicant must be a member of MIA registered as "Chartered Accountant".

b) **Approved Liquidator**

A Professional Accountant who wishes to become an Approved Liquidator in the Host Country is required to submit his/her application to the Ministry of Finance of the Host Country. Such application will be subjected to the eligibility criteria which have been approved by the Ministry of Finance, one of which is that the applicant must be an approved auditor.

5. Purpose and Operation of Assessment Statement

- 5.1 This Assessment Statement provides a framework for the assessment of Professional Accountants for placement on the ACPAR by the MC.
- 5.2 This Assessment Statement shall be reviewed and accepted by the ACPA Coordinating Committee (ACPACC) before the MC is authorised to operate the ACPAR.

PART A: THE NATIONAL ACCOUNTANCY BODY, PROFESSIONAL REGULATORY AUTHORITY AND MONITORING COMMITTEE

6. The National Accountancy Body and/or Professional Regulatory Authority in Malaysia

- 6.1 The Malaysian Institute of Accountants (MIA) is the NAB of Malaysia.
- 6.2 The Ministry of Finance and MIA are the Professional Regulatory Authorities for the accountants in Malaysia.

7. The Monitoring Committee in Malaysia

- 7.1 The MC is established by MIA as the competent body to exercise the functions, on behalf of MIA, to develop, process and maintain an ACPAR in Malaysia.
- 7.2 The MC comprises the President, Vice President, Council members, representative of the Accountant General and the Chief Executive Officer. The names of the MC members are in Annex 1.
- 7.3 The contact person is:

Dr Nurmazilah Dato' Mahzan

Chief Executive Officer

Malaysian Institute of Accountants

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South City, No. 8, Jalan Kerinchi, 59200 Kuala Lumpur, Malaysia.**

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Website : www.mia.org.my

E-mail: nurmazilah@mia.org.my

8. Roles of the Monitoring Committee (MC)

- 8.1 In assessing compliance with the qualifications and experience set out in the ASEAN MRA on Accountancy Services for registration as an ACPA, the MC shall adhere to the criteria and procedures in this Assessment Statement.
- 8.2 The MC shall also undertake to ensure that all ACPA on its ACPAR of the country of origin:
- a) comply fully with the requirements specified in the MRA; and
 - b) provide evidence when applying for registration of or renewal of their registration as ACPA that they have complied with the Continuing Professional Development (CPD) at a level prescribed in this Assessment Statement.
- 8.3 The MC shall withdraw and deregister the ACPA from the ACPAR where:
- a) the ACPA have contravened the ASEAN MRA as a RFPA in the Host Country; or
 - b) disqualified by the Country of Origin and/or non-compliance with its Continuing Professional Development (CPD) policy; or
 - c) Violation of technical, professional or ethical standards either in the Country of Origin or Host Country that had led to deregistration or suspension from practice.

9. Authorisation to work as Registered Foreign Professional Accountants (RFPA)

- 9.1 Application by an ACPA from another participating ASEAN Country to work as a RFPA in Malaysia shall be made to MIA. Upon acceptance and payment of a prescribed fee, the RFPA will be permitted by the MIA to work in collaboration with designated local Professional Accountants in Malaysia. The RFPA will not be eligible to work in independent practice to sign off the auditor's report which is required by any written law to be signed by an approved auditor.
- 9.2 MIA shall monitor and assess the professional practice of RFPA to ensure compliance with the MRA. MIA may prepare rules, which shall not contradict or modify any of the provisions in the MRA, for the purposes of maintaining high standards of professional and ethical practice in accountancy.

PART B: ASSESSMENT MECHANISM

10. Requirements for registration as ACPA

- 10.1 A Professional Accountant who meets the following qualifications, practical experience and conditions is eligible to apply to be an ACPA:
- a) has completed an accredited accountancy degree or professional accounting qualification or qualifying examination recognised by MIA;
 - b) has acquired relevant practical experience of not less than three (3) years cumulatively within a five (5) year period prior to application for ACPA;
 - c) possesses a current and valid MIA – Chartered Accountant membership certificate;
 - d) has complied with the Continuing Professional Development (CPD) policy of MIA (paragraph 12); and
 - e) has obtained a letter of good standing*(LOGS) from MIA that he/she has no record of serious violation of technical, professional or ethical standards(paragraph 13).
**MIA will not issue LOGS, if member is under investigation and/or disciplinary proceedings.*
- 10.2 Details of each of the above qualifications, practical experience and conditions are described in the ensuing paragraphs.
- 10.3 An application for registration as an ACPA shall be made in the format prescribed in Annex III to this Assessment Statement.

11. Attainment of relevant practical experience of not less than three (3) years cumulatively within a five (5) year period prior to application for ACPA (paragraph 10.1(b))

- 11.1 A Professional Accountant is eligible for registration as an ACPA if he/she has acquired relevant practical experience of not less than three (3) years cumulatively within a five (5) year period prior to application for ACPA. Assessment of relevant practical experience shall be carried out through:
- a) submission of a report describing the type, significance and level of responsibility of the post qualifying relevant practical experience attained of not less than three (3) years cumulatively within a five (5) year period prior to application for ACPA. The report must demonstrate that the candidate has engaged in accountancy related activities which, directly or indirectly, calls upon his accountancy knowledge, skills, experience and judgment, and has a significant influence on the technical direction of the accountancy profession; and
 - b) a professional assessment to review the relevant practical experience claimed and assess the relevance and adequacy for registration.

- 11.2 The report shall be submitted to the MC. Except if the report had earlier been submitted to MIA pursuant to the application for MIA membership, the said report could be referred to by the MC.
- 11.3 The MC may arrange for the professional assessment to be conducted where applicable.
- 11.4 Acceptable practical experience include auditing and assurance, financial accounting, finance, financial risk management, financial planning, strategic planning, insolvency and recovery, taxation, management accounting, consultancy and advisory, or other related accountancy activities.

12. Maintenance of Continuing Professional Development (CPD) (paragraph 10.1(d))

- 12.1 Every ACPA is required to engage in CPD to the extent that meets the prevailing norms prescribed by the MIA for the renewal of the ACPA.
- 12.2 The objective of MIA's CPD programme is to reinforce the need for lifelong learning and to provide a framework through which professional accountants could systematically maintain and enhance their competencies to do a job in their area of expertise. MIA's requirement on CPD is all professional accountants are required to complete at least twenty (20) CPD credit hours of such structured and verifiable CPD learning to be obtained each calendar year.
- 12.3 Every ACPA applicant shall be required to submit evidence on compliance with the CPD requirement. The applicant is required to obtain a letter from MIA confirming compliance with CPD requirements when submitting his/her application.

13. Compliance with Code of Professional Conduct and Ethics (paragraph 10.1(e))

- 13.1 All Professional Accountants who are registered with MIA are bound by the By-Laws (On Professional Ethics, Conduct And Practice) of the Malaysian Institute of Accountants. The MC will also require all Professional Accountants who are registered on the ACPAR to be bound by the same By-Laws.
- 13.2 Every ACPA will be held individually accountable for his/her actions taken in their professional work. In his/her practise of accountancy, he/she shall not have any record of serious violation on technical, professional or ethical standards, either in Malaysia or elsewhere.
- 13.3 Every ACPA is bound by MIA's By-Laws (On Professional Ethics, Conduct and Practice) to practice only in areas which they are competent in.

14. Keeping of records for continuing mutual monitoring

14.1 In order to facilitate mutual monitoring, verification of operations of the procedures of participating ASEAN Member Countries and information exchange, the MC shall keep a set of all successful applications for registration on the ACPAR, which shall include:

- a) a copy of the report describing the relevant practical experience ; and
- b) evidence of compliance with the CPD requirements.

14.2 The MC will carry out annual random audits of at least 5% of the records in the ACPAR to determine:

- a) evidence of compliance with the CPD requirements; and
- b) continued compliance with the conditions of registration.

PART C: REGISTRATION PROCESS

15. Guide to Application for Registration as ACPA

15.1 General

This section describes the procedures involved in application for and renewal of registration with the MC as ACPA.

15.2 Application process

- a) Application for registration shall be made on the prescribed application form in Annex III and submitted to the MC. The type of documents to be submitted, initial registration fee, renewal fee, and other relevant documents are listed in the application form.
- b) The MC may conduct professional assessment where applicable.
- c) Applicants will be informed of the decision by the MC in writing.
- d) A certificate of registration will be issued to the successful applicant. The term of registration shall be one (1) year from the date of registration. Renewal of ACPA is on yearly basis and subject to approval by MC.

16. Professional Assessment

The MC may conduct assessment on the practical experience in accountancy of the applicant.

16.1 Notice of the Results

The MC will inform all candidates in writing, of the results of its assessment where applicable.

16.2 Availability of Assessment Report

The MC will ensure that documents containing information on its assessment of applicants for registration on the ACPAR will be made available when requested by the ACPACC for purposes of review as required under the MRA.

ANNEX I: MEMBERS OF THE MONITORING COMMITTEE, MALAYSIA

Members of the Monitoring Committee are:

Chairman:

SALIHIN ABANG

President, Malaysian Institute of Accountants

Members:

DATO' NARENDRA KUMAR JASANI

Vice President, Malaysian Institute of Accountants

JAFRIL JUNIT

Representative of Accountant General Department

NG KEAN KOK

Council member

DATO' MERINA ABU TAHIR

Council member

DR NURMAZILAH DATO' MAHZAN

Chief Executive Officer, Malaysian Institute of Accountants

Secretary and Contact Person:

Monitoring Committee Secretariat, Malaysian Institute of Accountants

Note:

The members of the MC are appointed by the MIA Council.

ANNEX II: APPLICATION PROCEDURES

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 - 2.0 Scope
 - 3.0 Reference Document
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 - 6.0 Flow Chart – ACPA Application Procedure
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- Annex III Form 1 (Part 1) – Application for ASEAN Chartered Professional Accountant (ACPA)
 - Annex IV Form 1 (Part 2) – Application for ASEAN Chartered Professional Accountant (ACPA) – Record of Relevant Practical Experience
 - Annex V Monitoring Committee Summary of Assessment of Application for ACPA Registration

1. Aim

This Procedure is applicable to the verification requirements of professional accountants who apply to be registered under the ACPAR. This is to meet stipulated requirements of the ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services as ASEAN Chartered Professional Accountant (ACPA).

2. Scope

It encompasses the processing of applicants to register as an ACPA.

3. Reference Document

- a) Accountants Act 1967
- b) MIA By-Laws (On Professional Ethics, Conduct And Practice) of the Malaysian Institute of Accountants
- c) ASEAN Mutual Recognition Arrangement on Accountancy Services signed in Myanmar on 13 November 2014.

4. Abbreviations/Terminology

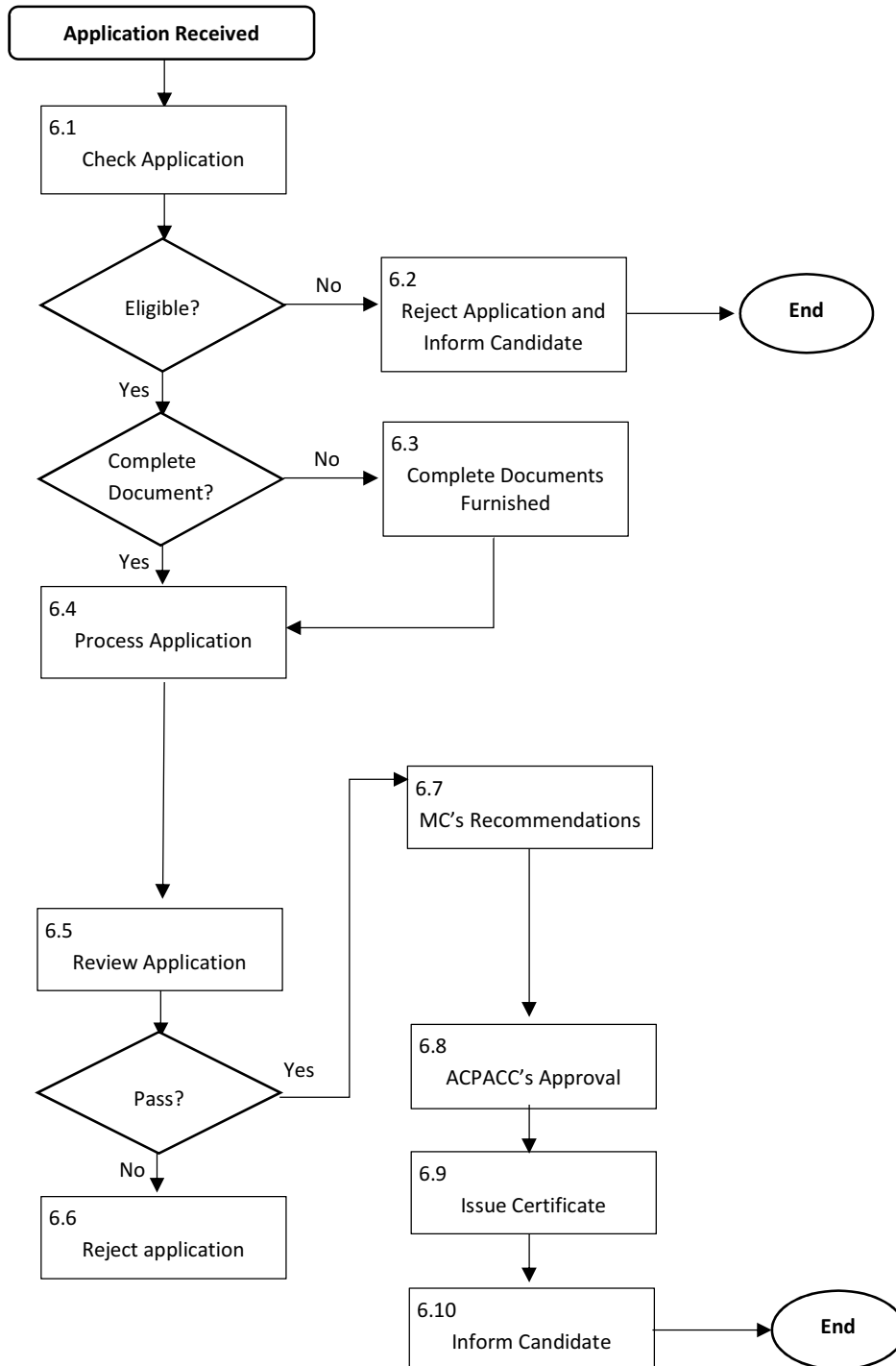
MEM	Membership Department
MIA	Malaysian Institute of Accountants
ACPA	ASEAN Chartered Professional Accountant
MC	Monitoring Committee

5. Responsibility

The responsibility of implementing and maintaining this procedure is with the Chairman of Monitoring Committee.

Routine administration associated with this function is with the MEM officer and other support staff who are held responsible for the quality of their work at all times in accordance with written procedures and instructions.

6. Flow Chart – ACPA Application Procedures



	Details	Action Responsibility
6.1	<p>Check Application for Eligibility</p> <p>Receive application and check documents received from Candidate based on ACPA Guidelines on Criteria and procedures and ensure that documents are in order and complete:</p> <ul style="list-style-type: none"> (i) Complete ACPA Application Form (Annex III) (ii) Description of practical experience fulfilled in accordance to Article 4.1.3 (iii) Declaration (iv) Copy of Degree / accredited professional qualification/ MIA Qualifying Examination (QE) certificate (v) Copy of MIA Membership Certificate (vi) Copy of audit approval (if any) <p>If application is not eligible, proceed to step 6.2.</p> <p>If application is eligible but document is incomplete, proceed to step 6.3.</p> <p>If application is eligible and complete, proceed to step 6.4.</p>	MEM
6.2	<p>Rejected / Ineligible Application</p> <ul style="list-style-type: none"> (i) Inform candidate by writing that his/her application is rejected (ii) Reject application – end 	MEM
6.3	<p>Incomplete Document Submitted</p> <ul style="list-style-type: none"> (i) Inform candidate by writing that his/her application is incomplete. (ii) Additional documents received for incomplete application – proceed to step 6.4 	MEM
6.4	<p>Process Application</p> <p>Admin Officer to forward checked application documents for MC's consideration with a letter of good standing indicating the candidate's particulars, qualification, post qualifying experience, CPD compliance and no violation of professional conduct and ethics.</p>	MEM

	Details	Action Responsibility
6.5	Review Application i) MC to review the application ensuring that the applicant have fulfilled the requirement of ACPA. ii) Pass – proceed to step 6.7 iii) Fail – proceed to step 6.6	MC
6.6	Reject application MC to inform candidate in writing.	MC
6.7	MC’s Recommendation to ACPACC MC to recommend pass applications to ACPACC for consideration and approval.	MC
6.8	ACPACC’s Approval ACPACC to approve and confer the title of ACPA.	ACPACC
6.9	Issue Certificate Issue certificate of ACPA to successful candidate.	ACCPAC
6.10	Inform Candidate To inform successful candidate of the result in writing.	MEM

ANNEX III: FORM 1 (PART 1) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

(To be completed by Applicant in BLOCK LETTERS)

Country of Origin :	MIA Membership Number:	MIA Membership Admission Date:
Name (in full as per NRIC / Passport):		Name Title : <i>(Mr. /Mrs. /Ms. /Mdm /Dr.)</i>
Academic Qualification:	Qualification Place: <i>(University/Institute/College)</i>	Date Obtained:

ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTER (ACPAR):

Certified Compliance with ACPA Criteria	Tick (✓) where applicable
Completed an accredited accountancy degree, professional accounting qualifications or qualifying examination recognised by MIA.	
Has acquired relevant practical experience of not less than three (3) years cumulatively within a five (5) year period prior to application for ACPA	
Possesses a current and valid MIA – Chartered Accountants membership certificate	
Complied with the Continuing Professional Development policy of the Country of Origin	
Complied with By-Laws (On Professional Ethics, Conduct And Practice) of the Malaysian Institute of Accountants	
Applicant's Signature:	Date of Application:

<u>For Official Use Only</u>	
ACPA MC :	Meeting Date:
(Country of Origin)	
Result :	Approval Date :
ACPA No :	Registration Fee :
Secretary General:	Cashier :

ANNEX IV: FORM 1 (PART 2) - APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA)

(To be completed by Applicant in BLOCK LETTERS)

Country of Origin :	MIA Membership Number:	MIA Membership Admission Date:
A. PERSONAL PARTICULARS <i>(please tick (✓) where applicable)</i>		
Name (in full as per NRIC / Passport):		Name Title : <i>(Mr. /Mrs. /Ms./Mdm /Dr.)</i>
Mailing address: _____ _____ _____ _____ Post Code & Country: _____	Permanent address: <input type="checkbox"/> Same as current address _____ _____ _____ _____ Post Code & Country: _____	Photo
Tel: _____ <i>(Mobile)</i>	Email:	
Tel: _____ <i>(House)</i>	Date of birth: _____ <i>(dd / mm / yyyy)</i>	
Gender: <input type="checkbox"/> Male <input type="checkbox"/> Female	Age:	
Marital status:	NRIC / Passport no:	
B. DETAILS OF QUALIFICATION		
Academic Qualification:	Qualification Place: <i>(University/Institute/College)</i>	Date Obtained:
C. DETAILS OF WORK ORGANISATION		
Present Company / Organisation Name:	Position / Designation Held :	
Company / Organisation Address: _____ _____ _____		
Postcode & Country :		

D. DETAILS OF RELEVANT PRACTICAL EXPERIENCE

Please provide a minimum of 5 years most recent Record of Relevant Practical Experience.

Record of Relevant Practical Experience

Relevant Work Experience 1		
Start Date/ End Date	Organisation / Position / Designation	Responsibility / Scope of Work
Relevant Work Experience 2		
Start Date/ End Date	Organisation / Position / Designation	Responsibility / Scope of Work
Relevant Work Experience 3		
Start Date/ End Date	Organisation / Position / Designation	Responsibility / Scope of Work

Attestant's Information*

Name :
Relationship with Applicant :
MIA Membership No. :
Contact Details & Email Address :
Signature :

*Note: The attestant above must be an active member of MIA with a minimum of 5 years membership.

E. DECLARATION *(please tick (✓) where applicable)*

I hereby declare that:

Description	Yes	No
I am a Chartered Accountant and complied with the CPD requirements set by MIA	<input type="checkbox"/>	<input type="checkbox"/>
I meet the entire requirements as stated in Article 4 of the ASEAN Mutual Recognition Arrangement (MRA)	<input type="checkbox"/>	<input type="checkbox"/>
No investigation cases / disciplinary action have been taken against me	<input type="checkbox"/>	<input type="checkbox"/>
I am not a bankrupt	<input type="checkbox"/>	<input type="checkbox"/>
I have complied with By-Laws (On Professional Ethics, Conduct And Practice) of the Malaysian Institute of Accountants	<input type="checkbox"/>	<input type="checkbox"/>
Others <i>(please specify)</i> :		

F. CONFIRMATION

To: ASEAN Chartered Professional Accountant Monitoring Committee,

I have attached the following supporting documents together with this form:

- Complete ACPA Application Form (Annex IV)
- Description of practical experience fulfilled in accordance to Article 4.1.3
- Copy of Degree / accredited professional qualification/MIA Qualifying Examination certificate
- MIA Membership Certificate
- Copy of audit approval (if any)

I hereby certify that all the above information is correct, to the best of my knowledge.

Name of Applicant:

Date:

**ANNEX V: MONITORING COMMITTEE SUMMARY OF ASSESSMENT OF APPLICATION FOR
ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ACPA) REGISTRATION**

Country of Origin :	MIA Membership Number:	Membership Admission Date:
Name (in full as per NRIC / Passport):		Name Title : <i>(Mr. /Mrs. /Ms. /Mdm /Dr.)</i>
Academic Qualification:	Qualification Place: <i>(University/Institute/College)</i>	Date Obtained:

ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTER (ACPAR):

Certified Compliance with ACPA Criteria	Tick (✓) where applicable
Completed an accredited accountancy degree, or professional accounting qualifications, qualifying examination recognised by MIA	
Has acquired a relevant practical experience of not less than three (3) years cumulatively within a five (5) year period prior to application for ACPA	
Possesses a current and valid MIA – Chartered Accountants membership certificate	
Complied with the Continuing Professional Development policy of the Country of Origin	
Complied with By-Laws (On Professional Ethics, Conduct And Practice) of the Malaysian Institute of Accountants	

ASEAN Chartered Professional Accountant Monitoring Committee		
Name of Officer in Charge:	Signature:	Date: