



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS

**Surat Pekeliling**  
Untuk Profesion Perakaunan

Circular No. 15/2025

17 February 2025

**TO ALL ACCOUNTANTS**

**CHANGE TO THE CONTINUING PROFESSIONAL EDUCATION (CPE) REQUIREMENTS**

The Council of the Institute has recently approved an update to the Institute's CPE requirements.

A requirement for 2 hours of compulsory ethics-related CPE will be introduced as part of the existing annual CPE requirement of 20 hours. The Institute is committed to strengthening the ethical foundation of its members and the addition of a compulsory ethics requirement aims to place greater emphasis on ethical conduct as a core aspect of the professional development of members.

Details of the Revised CPE Requirements

- The total annual CPE requirement remains at 20 structured and verifiable CPE credit hours each calendar year.
- Within these 20 hours, members will now be required to complete a minimum of **2 structured and verifiable hours which are related to professional ethics**.
- All MIA members are required to comply with the revised requirements.

Effective Date

The revision to the requirements will come into effect on **1 January 2026**. From 1 January 2026, all MIA members will be required to complete a minimum of 2 structured and verifiable hours related to professional ethics annually.

Further Information

The By-laws will be updated with this revision and members will be informed when the updated version of the By-laws is available for access. Further information and updates on the implementation of this new requirement will be shared in the coming months. Additionally, a dedicated FAQ page addressing common questions regarding this change will be made available on our website.

Members are encouraged to review and adjust their future CPE plans to align with this new requirement.



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Please be guided accordingly.

**DR. WAN AHMAD RUDIRMAN WAN RAZAK**  
Chief Executive Officer