



## CHARTERED ACCOUNTANT'S RELEVANT EXPERIENCE

Guidelines for Mentees



MALAYSIAN INSTITUTE  
OF ACCOUNTANTS



# Table of Contents

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Glossary		1
Section A	About CARE	2
Section B	Guidelines for Mentees	5



## GLOSSARY

1	<b>Institute</b>	Malaysian Institute of Accountants
2	<b>IFAC</b>	International Federation of Accountants
3	<b>CARE</b>	Chartered Accountant's Relevant Experience  An assessment programme that focuses on the level of competence expected for entry as a Chartered Accountant of MIA.
4	<b>Mentee</b>	The graduate who has registered under the CARE programme to become a Chartered Accountant of MIA.
5	<b>Mentor</b>	The person must be a Chartered Accountant of MIA who is responsible to guide and verify mentee's technical competencies. He/She is preferably an employer in a supervisory position, failing which another Chartered Accountant of MIA from a different organisation can be appointed.
6	<b>Employer</b>	The person to whom the mentee directly reports to. He/She is responsible to guide and verify the mentee's generic competencies. The employer may also be a mentor if he/she is a Chartered Accountant of MIA.
7	<b>Work Plan</b>	Outline the specific job scope or tasks performed by the mentee or any work purposefully designed to improve the skills of the mentee to achieve the required competencies. The plan should be developed at the beginning of the CARE programme.

## **SECTION A: About CARE**

### **Introduction**

The MIA CARE is a structured assessment programme which is based on the mentor – mentee approach that monitors the practical experience of the mentees. The CARE programme supports the IFAC International Education Standard (IES) 5, Practical Experience Requirements. Introduced on 1 November 2009, it sets out a range of competencies that need to be obtained before applying for MIA membership as a Chartered Accountant.

With the implementation of CARE, the practical experience gained by the mentees should allow them to demonstrate that they have the professional knowledge, skills, values, ethics and attitudes required for performing their work with professional competence and continue to grow throughout their careers.

### **Objective**

To provide guidance to the graduates and ensure that they acquire the appropriate degree of professional competencies in order to qualify as a Chartered Accountant in Malaysia.

### **Eligibility to undergo the CARE Programme**

Graduates who aspire to become MIA members as Chartered Accountants.

### **Duration**

- a) The minimum duration to complete the CARE programme is thirty six (36) months.
- b) It must be completed within a rolling sixty (60) months period or any other period approved by MIA.
- c) The duration must be sufficient to allow the mentees to develop and demonstrate the competency requirements of an entry-level Chartered Accountant.
- d) An employment period of less than six (6) months, "part-time" experience or industrial training with any organisation will not be considered as part of the practical experience.

## Areas of Competency

The Institute acknowledges the essential financial and technical skills required to be a competent Chartered Accountant. These areas of competency will provide an opportunity for the mentees to apply the knowledge gained during their academic studies and further develop professional skills that they can apply in a variety of situations. The areas of competency that the mentees are required to be involved in are as follows:

### a) Technical Competencies

Mentees are expected to demonstrate a specific level of technical competency. The level of technical competency to be achieved depends on which area of work or task that the mentees are seeking to gain from any of the following eight (8) areas:

- i. Auditing;
- ii. Taxation;
- iii. Management Accounting;
- iv. Financial Accounting and Reporting;
- v. Finance;
- vi. Business Performance and Planning;
- vii. Insolvency or
- viii. Information System

## Level of Technical Competency

### Level 1 – Gathering Information

- Performing work under supervision and carrying out tasks of a low level of complexity using established processes.
- This level should be attained in the first year of the CARE programme.

### Level 2 – Analysis

- Performing work as part of a team and carrying out some tasks independently, being responsible for the quality of own work.
- This level should be attained in the first, second or even the third year of the CARE programme depending on the task.

### Level 3 – Applying Knowledge and Skills

- Managing own work, being responsible for the quality and extent of the work and exercising professional judgement.
- This level should be attained in the third year of the CARE programme.

### b) Generic Competencies

As part of gaining the technical competencies, mentees will have to acquire generic competencies. The professional qualities and skills that mentees are expected to develop and demonstrate throughout the CARE programme are:

- i. Professionalism and ethical behaviour;
- ii. Personal attributes and
- iii. Professional skills

### **Minimum Number of Competencies**

Mentees are required to fulfil the requirements of both technical and generic competencies in the CARE programme.

#### **a) Technical Competencies**

The technical competencies will be assessed by the mentors. Mentees must demonstrate to their mentors that they have obtained practical experience in at least:

- i. one (1) technical area from Level 1 to Level 3.
- OR
- ii. two (2) technical areas from Level 1 to Level 2.

#### **b) Generic Competencies**

The generic competencies will be assessed by the employers. Mentees must demonstrate to their employers that they have acquired all the generic competencies.

## SECTION B: Guidelines for Mentees

### Roles of a Mentee

- a) To notify his/her employer that he/she has registered for the CARE programme.
- b) To identify a mentor and establish relationship.
- c) To sign the Letter of Understanding.
- d) To discuss with the mentor his/her work plans in achieving the required level of competency.
- e) To update the Record of Practical Experience (RPE) by acknowledging each competency achieved.
- f) To ensure technical competencies achieved are verified and signed off preferably every six (6) months by the mentor.
- g) To ensure generic competencies are verified and signed off by the employer.
- h) To update the Institute of any changes, e.g. change of mentor or employer.
- i) To complete the period of the CARE programme.

### Finding a Mentor

- a) A mentor must be a Chartered Accountant of MIA.
- b) Preferably he/she is employed within the same organisation as the mentee.
- c) He/She may also be employed in a different organisation but nonetheless has regular contact with the mentee and working in accounting or other accounting related areas.
- d) A mentor may have up to ten (10) mentees at any point of time.

**Note: Always avoid having a friend or relative as a mentor and/or employer to prevent any potential conflicts of interest.**

### Establishing a Relationship

Once the mentee has found someone to act as a mentor, the mentee and mentor should read and sign the Letter of Understanding to formally commence the relationship. The mentee should make arrangements for regular meetings with the mentor to discuss the progress of technical competencies obtained by the mentee.

### Work Plan for Acquiring Competencies

It is recommended that the mentee together with his/her mentor, develop a work plan to meet the Institute's practical experience requirements. The work plan should be aligned with the mentee's job task and competency areas as outlined in the CARE programme in order to ensure the mentee fulfils the required competencies.

### Practical Experience Evidence

The mentee is responsible for retaining practical experience evidence. The mentor has to guide the mentee in collecting the relevant practical experience evidence. Examples of the evidence that the mentee should keep and produce (but not limited to) include: job specifications, performance appraisal forms, written reports, projects summary, time sheets, etc.

### Verification of Technical Competencies

The mentee should acknowledge technical competencies achieved in the Record of Practical Experience (RPE). The RPE will assist the mentor in monitoring the mentees' progress towards fulfilling the requirements of the CARE programme. Mutually reviewing achievements will help the mentee stay on track and rectify any problems that occur during the CARE programme. **The mentee is encouraged to get the mentor to assess the RPE and verify that the mentee has achieved the required level of technical competency after every six (6) months of employment.**

### Verification of Generic Competencies

The mentee shall exhibit all the generic competencies to the employer as well as describe an example taken from work based experience. The employer is responsible to verify and sign off mentee's generic competencies in the RPE. **The verification should be conducted at the end of the duration of the CARE programme or when the mentee changes employer (whichever is earlier).**

### Changing Mentor and Employer

It is the mentee's responsibility to update his/her particular details if he/she has changed mentor and/or employer. Kindly notify the Institute via email at [care@mia.org.my](mailto:care@mia.org.my). Please take note that the mentee has to ensure the mentor has verified and signed off the technical competencies in the RPE before changing to a new mentor. The mentee also has to ensure the employer has verified and signed off the generic competencies in the RPE. **Only relevant experience of at least six (6) months duration should be considered for verification.**



## Sub-areas of Technical Competency

The sub-areas of technical competency that mentees are required to be involved are as follows:

	Level Attained
<b>i. Auditing</b>	
<ul style="list-style-type: none"> <li>- Involve in collecting evidence and background data for the purpose of audit planning and development of audit programme</li> <li>- Understand the application/reason for using audit testing techniques and understand the basis of forming audit conclusions</li> <li>- Apply audit testing techniques and procedures in practical/application</li> <li>- Carry out audit, under direction as appropriate, and report of findings</li> <li>- Understand auditing standards and its applications</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>- Prepare the audit programme to achieve the audit objectives</li> <li>- Design of audit procedures to provide audit evidence</li> <li>- Evaluate and review the financial statements against the evidence collected in the audit process</li> <li>- Contribute to the preparation of a draft report which includes working papers, audit findings, conclusions, and recommendations</li> <li>- Conduct analytical reviews and assess the implications of the outcomes</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>- Contribute to the preparation of the final report</li> <li>- Ability to identify internal control strengths and weaknesses and make recommendations thereon for improvement</li> <li>- Ability to resolve or find solution to technical issue by researching the appropriate legislation/regulation requirement</li> <li>- Keep up with the knowledge of relevant standards and regulatory compliance</li> </ul>	<b>3</b>
<b>ii. Taxation</b>	
<ul style="list-style-type: none"> <li>- Establish the organisation's liability for corporation tax and other obligations to revenue authorities</li> <li>- Compute individual taxes payable in line with the current legislation</li> <li>- Determine all taxation due dates and liabilities of an entity</li> <li>- Meet the reporting, payment and compliance obligations of an entity</li> <li>- Understand the concept of Malaysian income tax and its application to individuals and corporates</li> </ul>	<b>1</b>

	Level Attained
<ul style="list-style-type: none"> <li>- Compute corporate taxes payable in line with the current legislation</li> <li>- Assist in establishing, planning and applying the impact of other taxes and charges</li> <li>- Demonstrate how to calculate the tax liability for different type of entities and be familiar with the due dates of the tax obligation of entities</li> <li>- Keep up to date with changes in taxation legislation, regulation and case law</li> </ul>	2
<ul style="list-style-type: none"> <li>- Advise clients/management on their organisation's tax obligations, implications and alternatives</li> <li>- Liaise with the tax authorities on issues related to the submission of tax return</li> <li>- Explain the types of advice given on the taxation effects of transactions, operations, organisational structures, arrangements and financing</li> <li>- Contribute to negotiations on tax matters</li> </ul>	3
<b>iii. Management Accounting</b>	
<ul style="list-style-type: none"> <li>- Gather variable and fixed cost information at the operational level to determine the cost of production or services periodically</li> <li>- Assist in annual budget preparation exercise</li> <li>- Compute overhead allocation periodically</li> <li>- Determine inventory or finished products cost for stock valuation</li> <li>- Handle periodic stock take and the identification of slow moving and redundant stock</li> </ul>	1
<ul style="list-style-type: none"> <li>- Prepare, present and interpret regular management accounting reports to support decision making at tactical level</li> <li>- Compare actual performance with budget and/or forecast; variance analysis and budgetary control</li> <li>- Prepare department budgets and forecasts</li> <li>- Prepare cash flow forecasts</li> </ul>	2
<ul style="list-style-type: none"> <li>- Take a leadership role in the annual budget preparation exercise</li> <li>- Handle financial modelling for business forecast</li> <li>- Carry out financial evaluations such as investment appraisal or product pricing supporting strategic decisions</li> <li>- Prepare business plan or capital expenditure budget</li> <li>- Involve in business engineering or quality improvement</li> </ul>	3

	Level Attained
<b>iv. Financial Accounting and Reporting</b>	
<ul style="list-style-type: none"> <li>- Maintain accounting records and its reconciliations</li> <li>- Prepare ledger accounts, trial balance and control accounts using accounting software</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>- Review of an entity account reconciliations</li> <li>- Prepare management account related matters</li> <li>- Prepare financial analysis</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>- Prepare and present financial statements in accordance with approved accounting standards and practices</li> <li>- Prepare annual or interim financial statements</li> <li>- Prepare budgets, feasibility study of investments and business models</li> </ul>	<b>3</b>
<b>v. Finance</b>	
<ul style="list-style-type: none"> <li>- Identify the available data using financial and non-financial indicators</li> <li>- Assist in the formulation of advice/development of policies on the financial implications of potential decisions or situations</li> <li>- Assist in the analysis of financial information for management decision making process</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>- Analyse the available data using financial and non-financial indicators</li> <li>- Establish financial forecasts and strategies</li> <li>- Develop and analyse financial model</li> <li>- Perform cost and benefit analysis on potential projects</li> <li>- Prepare budget, cost and credit analysis</li> <li>- Ensure exposures are adequately reflected in the risk systems</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>- Manage financial risk</li> <li>- Manage financial operations including capital structures, liability, portfolio and surplus funds</li> <li>- Provide financial analysis to assess risk and propose appropriate risk strategies</li> <li>- Manage funds to generate future revenue streams</li> <li>- Perform financial analysis for future investments</li> <li>- Involve in budgetary decision and planning</li> <li>- Handle financial reports</li> <li>- Manage exposures in investment portfolios</li> </ul>	<b>3</b>

	Level Attained
<b>vi. Business Performance and Planning</b>	
<ul style="list-style-type: none"> <li>- Identify organisation's strategic plan</li> <li>- Formalise the current and future business direction and strategy</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>- Assist the management to set its strategy and review its business performance</li> <li>- Conduct analysis and relevant research to implement strategies and financial plan</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>- Provide analysis to guide organisation's financing operations</li> <li>- Produce a suitable business report using the appropriate financial techniques</li> <li>- Identify solutions for research problems in business</li> <li>- Monitor the performance of the financial plans</li> </ul>	<b>3</b>
<b>vii. Insolvency</b>	
<ul style="list-style-type: none"> <li>- Assess the going concern position of the organisation/individual</li> <li>- Analyse the financial position of the company</li> <li>- Assess the commercial viability of the company</li> <li>- Determine modes of winding up; by court or voluntary and the circumstances in which it can be wound up</li> <li>- Involve in the appointment of liquidator and official receiver</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>- Identify and evaluate strategic options</li> <li>- Monitor, review and assess the progress of a reconstruction plan</li> <li>- Liaise and follow up with relevant authorities and stakeholders on the filing of the prescribed forms</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>- Call and meet the creditors</li> <li>- Participate in a liquidation to identify and realise assets, prove debtors and creditors</li> <li>- Develop reports on forms of administration and determine the appropriate form</li> <li>- Involve in the final meeting and dissolution of company</li> </ul>	<b>3</b>

	Level Attained
<b>viii. Information System</b>	
<ul style="list-style-type: none"> <li>- Understand the flow of accounting data and information in business organisations and how this flow is translated into an information system</li> <li>- Understand the strategic role and managerial and organisational issues connected to the use of information system in an organisation</li> <li>- Demonstrate awareness of critical business issues and/or risks involved in adopting an information system such as security, control, ethical and legal issues</li> <li>- Demonstrate awareness of the changing nature of information system, digital business and workplace technologies inside organisations with the rise of social media and the additional challenges and risks it imposes on business</li> </ul>	<b>1</b>
<ul style="list-style-type: none"> <li>- Analyse the risks that the existing systems and processes are exposed to</li> <li>- Identify the most effective internal control and the efficient methods that the existing processes needs to improve on and how information system could assist in meeting this need</li> <li>- Learn to interpret non-financial information and not merely financial information which may be of importance to the business operations of an organisation</li> </ul>	<b>2</b>
<ul style="list-style-type: none"> <li>- Suggest measures to mitigate risks and improve the security of information</li> <li>- Suggest ways to manage and resource the information system function effectively and efficiently</li> <li>- Develop an information system strategy and measures which enables an organisation to fully use the information strategically to gain competitive advantage.</li> </ul>	<b>3</b>

**Note:** Other sub-areas (not specifically stated) within the eight (8) areas of technical competency may also be recognised, if approved by MIA.

## Generic Competencies

### i. Professionalism and Ethical Behaviour

- **Able to demonstrate professional values and good ethical conduct**

Professional values are principles that will guide your decisions and actions in your workplace whereas ethical conduct requires you to act in a manner which is guided by the standards expected of a professional accountant. Some of the values and ethical conduct are – Honesty, integrity, transparency, accountability, confidentiality, objectivity, respect, obedience to laws and avoiding conflicts of interest.

- **Committed to lifelong learning, well motivated and persistence**

To be a competent professional, you need to be committed to continuously updating yourself both technically and personally. Besides attending formal modes of learning (through seminars and workshops), your learning comprises assessing your own personal performance and receiving feedback from your seniors.

### ii. Personal Attributes

- **Manage self effectively**

You will be required to consistently demonstrate appropriate behaviours and attitudes in a work environment which may be evidenced by –

- Practising effective time management by allocating priorities, organising activities and effective utilisation of resources;
- Develop and maintain good work relationships with your colleagues, able to provide support and willing to accept support where required;
- Ability to accept responsibility for work undertaken and taking remedial action if required;
- Take effort to continuously develop yourself and accept feedback to improve;
- Able to work in a professional manner in line with the accepted culture and learn to internalise the core values of the organisation you are employed in.

- **Demonstrate leadership and initiative**

You will need to develop an understanding of organisational objectives and able to implement operational plans accordingly. In addition, you are required to demonstrate the ability to manage and complete assigned responsibilities including allocation of work according to team members' individual skill set, awareness of risk factors and monitor progress of work.

- **Maintain a current awareness of the legal, regulatory and economic environment of business**

You will be required to be familiar with the legal, regulatory and economic environment within which your organisation operates. You will need to develop the ability to understand and apply the relevant legislation and professional standards.

- **Solve problems and make decision**

You should develop the ability to understand, identify and analyse problems, recognise factors contributing to the problem prior to drawing conclusions and consider possible solutions. You should be mindful how decisions made may affect other decisions.

### **iii. Professional Skills**

- **Ability to plan, organise and monitor activities**

You will need to develop the ability to set goals and standards, plan and evaluate results, anticipate needs and demonstrate foresight and vision.

- **Use information technology effectively**

You will need to acquire the ability to use necessary information technology tools effectively within your organisation to perform your accounting role. The use of technology includes communicating, gathering and presenting information, and analysis and interpretation of data. You should also have an understanding of your organisation's IT security and control policies in place.

- **Communicate idea and information effectively and efficiently, verbally and in writing**

It is important that you should be able to communicate clearly, both verbally and in writing in order to work effectively and efficiently with others. Your communication should be appropriate and professional at all times with colleagues at all levels in your organisation, clients and other people external to your organisation.

### Examples of technical competency achieved together with the level of competency

Mentee	Areas of Technical Competency	Level
A	<b>One (1) Technical Competency Area: Auditing</b>	
	- Involve in collecting evidence and background data for the purpose of audit planning and development of audit programme	1
	- Understand the application/reason for using audit testing techniques and understand the basis of forming audit conclusions	1
	- Apply audit testing techniques and procedures in practical/application	1
	- Carry out audit, under direction as appropriate, and report of findings	1
	- Prepare the audit programme to achieve the audit objectives	2
	- Design of audit procedures to provide audit evidence	2
	- Evaluate and review the financial statements against the evidence collected in the audit process	2
	- Contribute to the preparation of a draft report which includes working papers, audit findings, conclusions, and recommendations	2
	- Conduct analytical reviews and assesses the implications of the outcomes	2
	- Contribute to the preparation of the final report	3
	- Ability to identify internal control strengths and weaknesses and make recommendations thereon for improvement	3
	- Ability to resolve or find solution to technical issue by researching the appropriate legislation/regulation requirement	3
	<b>Explanation:</b> Mentee A obtains level 1 to level 3 in one (1) area of technical competency which is auditing. He/She obtains the technical competency from the specified sub-areas.	



Mentee	Areas of Technical Competency	Level
B	<b>Two (2) Technical Competency Areas: Auditing &amp; Taxation</b>	
	<b>First Technical Competency Area: Auditing</b>	
	- Involve in collecting evidence and background data for the purpose of audit planning and development of audit programme	1
	- Understand the application/reason for using audit testing techniques and understand the basis of forming audit conclusions	1
	- Apply audit testing techniques and procedures in practical/application	1
	- Carry out audit, under direction as appropriate, and reporting of findings	1
	- Understand auditing standards and its applications	1
	- Prepare the audit programme to achieve the audit objectives	2
	- Design of audit procedures to provide audit evidence	2
	- Evaluate and review the financial statements against the evidence collected in the audit process	2
	<b>Second Technical Competency Area: Taxation</b>	
	- Establish the organisation's liability for corporation tax and other obligations to revenue authorities	1
	- Compute individual taxes payable in line with the current legislation	1
	- Determine all taxation due dates and liabilities of an entity	1
	- Meet the reporting, payment and compliance obligations of an entity	1
	- Compute corporate taxes payable in line with the current legislation	2
	- Assist in establishing, planning and applying the impact of other taxes and charges	2
	<b>Explanation:</b>	
	Mentee B obtains two (2) areas of technical competency which is auditing and taxation and has acquired up to level 2 for each of the areas of competency. He/She obtains the technical competency from the specified sub-areas.	

## Generic Competencies

*Example 1:*

### Professionalism and Ethical Behaviour

#### Able to demonstrate professional values and good ethical conduct

As a member of the audit team, I have access to important financial information of the company and most of this information is private and confidential. As a professional, we are expected to handle this financial information with care and not disclose it to other unauthorised person or staff outside the team either intentionally nor unintentionally. We are also not allowed to use or manipulate this information for our own interest and must remain independent at all times when conducting our audit work.

*Example 2:*

### Professionalism and Ethical Behaviour

#### Committed to lifelong learning, well motivated and persistence

I have completed a task assigned by my senior whereby I applied some of the skills I learnt from my degree course. My senior was not very pleased with the result of my work as it failed to take into consideration certain practical issues. I accepted that I did not have enough exposure and I sought my senior's advice on how I could improve on my assignment. At the same time, I made effort to learn more on the subject matter and other related issues so that I can be more competent in my future assignments.

*Example 3:*

### Personal Attributes

#### Manage self effectively

One of my areas of responsibilities is to prepare the monthly budget. In my preparation, I will need to rely on input from other departments. Our standard practice is to send a Gantt Chart via e-mail on a monthly basis with deadlines to the departments. However, the departments fail to follow the deadlines, thus putting my Head of Department and myself who have to review the budget prior to submitting to the Management in a stressful situation.

Most departments use the excuse that they are too busy with their own job schedule to gather the information and it's probably not worth their time. This has been happening frequently. I decided that I needed to explain to them the importance of preparing monthly budgets. As the department heads are more senior to me, I approached them with courtesy and enquired whether there was any way the Finance Department could help them to provide the information with minimum disruption to their job schedule. At the same time, I took the time to explain to them that we needed the information by a certain date as there were certain processes we had to complete before we could submit to the Management. I was glad that most of the department heads were happy that I took the trouble to meet and explain to them and even offered suggestions on how they could provide me with information.

*Example 4:*

**Professional Skills**

**Ability to plan, organise and monitor activities**

My manager appointed me to lead a project. I called for a meeting and explained the outcomes that are expected from the team. Once we were clear on our outcomes, I delegated job tasks based on the skills which would help us to complete the project effectively. At the same time, we decided on agreed time lines for certain tasks. As we were expected to complete the project within 1 month, I arranged for the team to meet once a week whereby we could review our progress according to the timelines and if necessary make the necessary adjustments. Aside from the meetings, I will periodically monitor the progress and if necessary, provide feedback.

*Example 5:*

**Professional Skills**

**Use information technology effectively**

I have been assigned by my manager to prepare and present a report to justify the discontinuation of one of our company's products as the sales have been poor. In preparation of my report, I obtained the sales figures for the past year and the cost of production. At the same time, I researched on the internet to look at the demand trend for similar products. With the data obtained, I keyed in the information using relevant softwares and came out with charts and tables to justify my findings. For the presentation, I translated the information into slides.

For more information on CARE programme, please contact:



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