

The special pathway is open to interested and eligible MIA members in practice and the pathway has been extended to **December 31, 2024**

S P E C I A L  
**M I A**  
P A T H W A Y  
I N T O M I C P A

MIA Members who have been practising as an **approved auditor, tax agent** and/or **liquidator** can now apply to become a Certified Public Accountants of Malaysia and carry the CPA (M) designation.

Interested applicants must meet the following requirements:

- ◆ MIA member who has been practising as an approved auditor for the past 2 years; and/or
- ◆ MIA member who has been practising as an approved tax agent under a tax license issued under Section 153 of the Income Tax Act, 1967 for the past 2 years; and/or
- ◆ MIA member who has been practising as an approved liquidator under Section 433 of the Companies Act, 2016.
- ◆ A current MIA member in good standing and holds a valid practising certificate with MIA (where applicable).
- ◆ Possesses a Degree in Accounting accredited by MICPA only in respect of Approved Auditor or Approved Tax Agent.
- ◆ In total, must have at least 10 years' working experience in the field of accounting, auditing, taxation, **restructuring** or **insolvency** .
- ◆ Has not been subjected to disciplinary action.
- ◆ Has passed the MIA/AOB practice review in the past 3 consecutive years (if any). If such a review has not been done, then a Financial Statements Review may be carried out (Applicable to an approved auditor with less than 5 years' post licensing experience).
- ◆ Complied with MIA's Continuing Professional Education (CPE) requirements for the past 3 consecutive years.
- ◆ Interested MIA member will be required to attend an admission interview with MICPA's Membership Affairs Committee.

