

## EXAMINATION STRUCTURE

The CTIM Examinations are held bi-annually in June and December and comprises 2 levels, details are as follows

### INTERMEDIATE LEVEL

- (2010) Financial Accounting
- (2020) Personal Taxation
- (2030) Economics
- (2040) Business Taxation

Students are required to complete the Intermediate Level before proceeding to the Final Level.

### FINAL LEVEL

- (3010) Advance Taxation 1
- (3020) Company and Business Law
- (3030) Revenue Law
- (3040) Advance Taxation 2

## ENTRANCE QUALIFICATIONS

The Institute has 3 categories of entry qualifications for its examinations, the categories are as follows:

1. **STPM, ITS EQUIVALENT AND NON-ACCOUNTING RELATED DIPLOMAS AND DEGREES**
2. **ACCOUNTING DIPLOMAS AND DEGREES – LOCAL AND OVERSEAS QUALIFICATIONS**
3. **PROFESSIONAL ACCOUNTING QUALIFICATIONS**

1. **STPM, ITS EQUIVALENT AND NON- ACCOUNTING RELATED DIPLOMAS AND DEGREES**

Students with **STPM or its equivalent** are eligible to sit for the Institute's examinations with the following requirements:

- a) Has attained the age of seventeen (17)
- b) Has obtained a SPM with credits in English Language and Mathematics and an ordinary pass in Bahasa Malaysia or equivalent
- c) Has obtained principal level passes in at least two subjects (excluding Kertas Am/Pengajian Am) at the STPM examination or its equivalent.

(Refer to the list of qualifications equivalent to the STPM in **Appendix 1-refer to student guide**)

- d) **Non-accounting degrees, diplomas and professional qualification from both local and overseas institutions** - are considered as meeting entry requirements

(Refer **Appendix 2** for List of other entry level qualifications-*refer to student guide*)

**Note:** Students with the above minimum entry qualification will not be granted any exemptions for the examination.

## **2. ACCOUNTING DIPLOMAS, DEGREES AND PROFESSIONAL ACCOUNTING QUALIFICATIONS – LOCAL AND OVERSEAS QUALIFICATIONS**

Applicants who are **not members of Malaysian Institute of Accountants (MIA)** will be eligible for exemption at the discretion of the Council with the following qualifications:

- i. Recognised Degrees in Accounting – Local and overseas qualifications
- ii. Advance Diploma in Accounting – local and overseas qualifications

(Refer **Appendix 3** for list of recognised local institutions of higher learning-*refer to student guide*)

## **3. PROFESSIONAL ACCOUNTING QUALIFICATIONS - Full members of Local and Overseas Accountancy Bodies with no taxation working experience will be eligible for subject exemptions at the discretion of the Council**

(Refer **Appendix 4** for List of Professional Accountancy bodies recognised-*refer to student guide*).

## **EXEMPTIONS:**

The Institute grants subject(s) exemptions based on the level of the qualifications attained and the relevance of the course content as determined by the Council. For non-relevant degree/diploma from both local and overseas institutions of higher learning, subject exemptions will be granted if the subject has been covered in the degree/diploma program for at least 2 semesters or one academic year.

All applications for exemption or evaluation of qualification for possible exemption must be made in prescribed forms available from the CTIM office at the time of registration as a student. Appropriate fees must be paid immediately upon receipt of the Exemption Invoice.

The Council may at its discretion grant additional exemptions to the Institute's examinations to registered students who have obtained relevant additional qualifications, abilities or experience by producing evidence to the satisfaction of the committee.