



Guide to public practice distance learning program

2012



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Foreword

The *Practice Management* program has been developed by CPA Australia specifically for CPAs and FCPAs who wish to offer accounting services to the public. The program aims to assist members to evaluate and make an informed decision regarding entering public practice.

The program covers the role and responsibilities of a public practitioner and has an emphasis on the ethical and professional requirements which apply to members. A major theme of the program is the enhancement of the quality and efficiency of the services members plan to provide. This involves focusing on risk management, strategic planning and business planning for setting up in public practice or buying into a practice.

The *Practice Management* program is delivered via distance learning with one three-hour, open book exam. A panel of experienced public practitioners reviews the materials every year to ensure they are relevant to the changing environment of public practice.

CPA Australia is committed to the ongoing education of its members. The focus on practice management, risk management and strategic planning for a public practice complements the technical focus of the CPA Program professional level and encourages a commitment to ethical standards, quality management, strategic planning and marketing as a foundation for success for members in public practice.

CPA Australia

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How to use this guide

This guide is your essential reference to assist you during your *Practice Management* studies. It contains vital administrative and program information that you will need to refer to if you are to successfully undertake the program.

The guide has been divided into sections to make it easier for you to find the relevant information. Please use the bookmarks and the links included throughout the guide to 'click through' to the relevant section.

The guide contains all the application forms you will need if you wish to make changes to your enrolment or apply for special consideration. Make sure you read the instructions carefully before submitting any applications, as changes cannot be reversed once they are processed.

This *Guide to the public practice distance learning program 2012* contains information to help you:

Check

- important dates
- enrolment procedures
- exam arrangements information
- exam results information
- contacts.

Consider candidate support advice on

- study skills
- how the pass mark is determined
- exam tips
- CPA Australia regulations concerning enrolment and exams.

Access application forms for

- cancellation of enrolment
- exam location changes
- exam deferral
- special consideration for exams.

Contacts

Use the links below to access information about each point in the relevant section of the guide. If you have any questions after reading this information, please contact CPA Australia or Deakin University as detailed below.

For queries about:

- [Confirmation of enrolment](#)
- [Cancellation of enrolment](#)
- [Exam location changes](#)
- [Exam deferral](#)
- [Special consideration](#)
- [Alternative exam arrangements due to a debilitating medical condition](#)
- [Changing your personal details](#) for exam administrators' records
- Membership and all other matters

Contact:

CPA Australia divisional offices
 Refer to the [website](#) for contact details.
 Australian members can call 1300 73 73 73 to be automatically directed to their divisional office.

For queries about:

- [Delivery of study materials](#) if confirmation of enrolment has been received
- [Missing or damaged materials](#)
- [Remote area locations](#)
- [Exam notification](#)
- [Receiving exam results](#) via SMS or accessing exam results on the Internet

Contact:

Business Services Group
 Division of Student Administration
 Deakin University
 GEELONG VIC 3217
 Phone: +61 3 5227 3200
 or 1800 032 294 (toll free within Australia)
 Hours of operation:
 8.30 a.m. to 5.00 p.m. (AEST) Monday, Tuesday, Thursday and Friday
 9.30 a.m. to 5.00 p.m. Wednesday
 Facsimile: +61 3 5227 3221
 Email: cpaadmin@deakin.edu.au

Scan and email, fax or mail applications for:

- [Enrolment](#)
- [Cancellation of enrolment](#)
- [Change to exam location](#)
- [Exam deferral](#)
- [Special consideration](#)

Contact:

Member Administration
 CPA Australia
 GPO Box 2820
 MELBOURNE VIC 3001
 Email: MA.Comms@cpaustralia.com.au
 Facsimile: 1300 78 76 73 (within Australia)
 or +61 3 9606 9844 (international)

If you have received your materials but have misplaced them or require replacement materials for another reason

Email: MA.Renewals@cpaustralia.com.au

To cancel your Public Practice Program Residential registration if you [cancel](#) or [defer](#) your *Practice Management* program enrolment prior to the Residential

Email: MA.Events@cpaustralia.com.au

For queries about [My Online Learning](#)

Contact:

Member Advisory
 Phone: 1300 85 77 05 (within Australia)
 or +800 272 272 77 (international)
 Hours of operation: 8.30 a.m. to 5.00 p.m. (AEST)
 Monday to Friday
 Email: myonlinelearning@cpaustralia.com.au

For technical and education issues relating to the *Practice Management* program

Professional Programs Project Consultant
 Email: professionalprogram@cpaustralia.com.au

Important dates—2012

These dates are correct at the time of publication (December 2011), but are subject to change. Please refer to the [website](#) for current dates.

	Semester 1	Semester 2
Enrolment opens	9 December 2011	15 June 2012
Early bird enrolment closing date	16 January 2012	9 July 2012
Last day to cancel enrolment (with full refund) and update postal address	16 January 2012	9 July 2012
Final enrolment closing date	30 January 2012	23 July 2012
Semester begins	13 February 2012	6 August 2012
Enrolment confirmation letter should be received by	13 February 2012	6 August 2012
Study material should be received by	13 February 2012	6 August 2012
My Online Learning access available up to 6 a.m. AEST on the exam date	13 February 2012	6 August 2012
Deferral closing date	13 March 2012	3 September 2012
Special exam arrangements closing date	13 March 2012	3 September 2012
Cancellation of enrolment (without refund) closing date	13 March 2012	3 September 2012
Exam location change closing date (Standard, OSEA and REMO)	13 March 2012	3 September 2012
Exam notification letter should be received by	11 April 2012	3 October 2012
Exam date	2 May 2012 p.m.	24 October 2012 p.m.
Special consideration application closing date	14 May 2012	5 November 2012
Instructions for accessing exam results should be received by	4 June 2012	26 November 2012
Exam results released by SMS from 6 p.m. AEST	15 June 2012	7 December 2012
Exam results available online from 6 p.m. AEST	15 June 2012 (accessible until 31 August 2012)	7 December 2012 (accessible until 22 February 2013)
Personal analysis letters available online	23 June 2012 (accessible until 31 August 2012)	15 December 2012 (accessible until 22 February 2013)
Transcripts mailed from Melbourne, Australia	22 June 2012	14 December 2012

General information

Public practice pathways

Offering public accounting services in Australia or New Zealand

Members of CPA Australia who offer public accounting services in Australia or New Zealand must hold a Public Practice Certificate or a Limited Practice Certificate.

Public Practice Certificate

If you intend to earn more than \$25 000 gross fees per annum from the provision of public accounting services in Australia or New Zealand, you must obtain a Public Practice Certificate. Completion of the Public Practice Program is one of the prerequisites for obtaining a Public Practice Certificate.

The Public Practice Program has two components: the *Practice Management* distance learning program and the Public Practice Program Residential. To successfully complete the Public Practice Program you must pass the *Practice Management* exam and attend a Residential.

After completing the Public Practice Program, you must apply for a Public Practice Certificate. Further information on the application requirements is provided below.

■ **Practice Management distance learning program**

Practice Management is a comprehensive distance learning program that covers both the theoretical and practical aspects of managing a public practice. The program aims to help you evaluate and make an informed decision regarding entering public practice, including the role and responsibilities of a public practitioner in the enhancement of both the quality and efficiency of services provided.

The program builds on the technical expertise and experience you will have gained from the CPA Program and your own business experience.

Key components of the program are ethics, risk management and business planning. It also aims to provide you with a general awareness of professional standards and other requirements. A major component of the program is APES 110 *Code of Ethics for Professional Accountants*, which outlines the ethical considerations relating to all CPA Australia members and specifically to members in public practice.

A summary of the program's content is available on the [website](#).

■ **Public Practice Program Residential**

To be eligible to apply for a Public Practice Certificate you must not only pass the three-hour *Practice Management* exam, you must also attend a Public Practice Program Residential. You can attend a Residential during the semester you are enrolled in the distance learning component, or after completing the exam.

The Public Practice Program Residential aims to:

- Complement the distance learning component of the Public Practice Program by providing an interactive environment that facilitates discussion between participants and experienced practitioners possessing appropriate skills and expertise. The Residential component provides an opportunity for you to consider in greater depth and breadth, with colleagues and experienced practitioners, points that are of special concern or interest to you. Perhaps some of these points may have been prompted by the issues raised in the distance learning study guide.
- Provide a forum at which participants can:
 - consider issues of conducting a professional practice and, with guidance from experienced practitioners, develop methods of resolving those issues
 - be made aware of CPA Australia's expectations of practitioners and their role in developing the profession
 - build a professional network.

The Residential provides you with an opportunity to discuss the practical issues of running a practice in greater depth. Group activities and other occasions to network with colleagues and experienced practitioners are key components of the Residential.

You are expected to attend and participate in all sessions of the Public Practice Program Residential. It is conducted on the assumption that participants are familiar with the material covered in the distance education program.

Residentials are conducted in most states at various times throughout the year. For more information about dates and locations, visit the [CPA Australia website](#) or phone 1300 857 705. Members in New Zealand should ring +64 9913 7450. There is a separate fee for attending the Public Practice Program Residential.

■ **Applying for a Public Practice Certificate**

Public Practice Certificates are issued in accordance with CPA Australia's by-laws. You must have attended a Public Practice Program Residential and obtained a Public Practice Certificate within five years of passing the *Practice Management* exam. You must also have passed the *Taxation* or *Advanced Taxation* segment of the CPA Program professional level. An exemption from the requirement to complete the *Taxation* or *Advanced Taxation* segment will be granted to members who hold registration as a Registered Tax Agent (RTA) or will be practising solely in New Zealand. If you do not successfully apply for a Public Practice Certificate within five years of passing the *Practice Management* exam, you will be required to repeat the distance learning component of the Public Practice Program and attend another Residential. To apply for a Public Practice Certificate you must also have the required practical experience—at least three years' experience within the last five years immediately preceding the application in an area relating to accounting, finance or business advice, or in providing public accounting services. You must also hold professional indemnity insurance and agree to comply with the Quality Review Program.

If you are of CPA or FCPA status, and you do not earn more than \$7500 from the provision of public accounting services, you do not need to obtain a Public Practice Certificate. However, you must hold professional indemnity insurance. Please also note that there is a requirement to hold a Public Practice Certificate or Limited Practice Certificate if you are conducting audits of self-managed superannuation funds, irrespective of the fees earned.

If you are of CPA or FCPA status, and you intend to earn between \$7500 and \$25 000 from the provision of public accounting services, you may apply for a Limited Practice Certificate, as detailed below.

Limited Practice Certificate

If you do not intend to earn more than \$25 000 gross fees per annum from the provision of public accounting services on an ongoing basis*, you can apply for a Limited Practice Certificate. Completion of the *Practice Management* distance learning program is one of the prerequisites for obtaining a Limited Practice Certificate.

* Please refer to [Applying for a Limited Practice Certificate](#) for further information.

■ **Practice Management distance learning program**

Practice Management is a comprehensive distance learning program that covers both the theoretical and practical aspects of managing a public practice. The program aims to help you evaluate and make an informed decision regarding entering public practice, including the role and responsibilities of a public practitioner in the enhancement of both the quality and efficiency of services provided.

The program builds on the technical expertise and experience you will have gained from the CPA Program and your own business experience.

Key components of the program are ethics, risk management and business planning. It also aims to provide you with a general awareness of professional standards and other requirements. A major component of the program is APES 110 *Code of Ethics for Professional Accountants*, which outlines the ethical considerations relating to all CPA Australia members and specifically to members in public practice.

A summary of the program's content is available on the [website](#).

■ **Applying for a Limited Practice Certificate**

You can apply for and hold a Limited Practice Certificate while earning less than \$25 000 gross fees per annum from the provision of public accounting services. If your earnings exceed the \$25 000 gross fees threshold within five years of passing the *Practice Management* exam, you may be eligible to transfer from a Limited Practice Certificate to a Public Practice Certificate after completing the Public Practice Program Residential.

You must obtain a Limited Practice Certificate within five years of passing the *Practice Management* exam. You must also have passed the *Taxation or Advanced Taxation* segment of the CPA Program professional level. An exemption from the requirement to complete the *Taxation or Advanced Taxation* segment will be granted to members who hold registration as a Registered Tax Agent (RTA). If you do not apply for a Limited Practice Certificate within the five-year time frame, you will be required to repeat the *Practice Management* program and exam.

To apply for a Limited Practice Certificate you must also have the required practical experience. You must hold professional indemnity insurance and agree to comply with the quality review requirements.

If you are of CPA or FCPA status, and you do not earn more than \$7500 from the provision of public accounting services, you do not need to obtain a Public Practice Certificate. However, you must hold professional indemnity insurance. Please also note that there is a requirement to hold a Public Practice Certificate or Limited Practice Certificate if you are conducting audits of self-managed superannuation funds, irrespective of the fees earned.

Offering public accounting services outside Australia or New Zealand

CPA Australia does not regulate members working in public practice outside Australia or New Zealand. Members who are interested in public practice and are based outside Australia or New Zealand may enrol in the *Practice Management* program (see details below). Members can also access the [International Practice Management supplementary booklet](#) online, which contains non-examinable introductory material on the requirements to practise as an accountant in Hong Kong, Malaysia, New Zealand and Singapore. This material is intended to be an introduction to the requirements only—members are responsible for ensuring they are aware of and comply with all of the regulators' requirements in the country in which they work.

Members residing outside Australia who have completed *Practice Management* and who later wish to offer public accounting services in Australia must first meet the eligibility requirements for a Public Practice Certificate. Amongst other requirements, members applying for a Public Practice Certificate must have successfully completed the *Taxation* or *Advanced Taxation* segment in the CPA Program professional level, have passed the *Practice Management* exam within the last five years and have attended a Public Practice Program Residential within the five-year time frame. To obtain a Public Practice Certificate, members must also have relevant work experience gained in Australia and meet other requirements.

Practice Management distance learning program

Practice Management is a comprehensive distance learning program that covers both the theoretical and practical aspects of managing a public practice. The program aims to help you evaluate and make an informed decision regarding entering public practice, including the role and responsibilities of a public practitioner in the enhancement of both the quality and efficiency of services provided.

The program builds on the technical expertise and experience you will have gained from the CPA Program and your own business experience.

Key components of the program are ethics, risk management and business planning. It also aims to provide you with a general awareness of professional standards and other requirements. A major component of the program is APES 110 *Code of Ethics for Professional Accountants*, which outlines the ethical considerations relating to all CPA Australia members and specifically to members in public practice.

A summary of the program's content is available on the [website](#).

Distance learning and independent study

The *Practice Management* program is offered by distance learning. Distance education provides a flexible and accessible approach for all who wish to pursue continuing professional development. Candidates involved in this mode of education must accept greater responsibility for the planning and assessment of their own learning compared with the more traditional methods of classroom-based teaching. The need for greater self-discipline and self-reliance is in keeping with a professional accountant's responsibility for ongoing self development.

To be prepared for the final assessment, you are recommended to:

- study at least 10–15 hours per week (this is a general guideline—total hours of study required will depend on your capabilities and individual study technique)
- study the materials thoroughly and rigorously and work systematically through each module in the study guide, including any readings
- complete the in-text questions
- use the target weekly schedule bookmark and the calendar on My Online Learning to assist you to plan a suitable study schedule.

Content and materials

The *Practice Management* program incorporates advanced content and has a strong practical orientation. The learning package forms a self-contained course of study. Authors of the materials are drawn from public practice and tertiary education, and the materials are reviewed by a panel of public practitioners. The materials are regularly updated to reflect current practice, standards and legislation.

The program includes:

- a printed study guide
- additional important materials such as a target weekly schedule bookmark
- interactive computer-based learning material on [My Online Learning](#), and reference items that assist candidates to understand and apply concepts to practical situations
- references to relevant Australian legislation which may be accessed through a website link on My Online Learning, or it may be purchased from sources such as CCH, Butterworths, Pearson or Australian Tax Practice. Alternatively, the [CPA Library](#) holds a range of legislation to which members can refer.

You must have access to relevant accounting and auditing standards and professional statements. Access is available via the standard setters' websites or the CPA Australia [website](#). You will need to print the relevant information for exam purposes.

Any additional material required is listed in the introductory section of the study guide. In addition, materials may be recommended for further reading to provide a broader background to the study topic.

To ensure you have continued access to important online resources and tools, you need to ensure your membership remains current and financial. Failure to renew your membership will result in loss of access to member-only information and resources.

My Online Learning

Learning material is offered through My Online Learning and is provided to complement the study guide and to enhance your learning and understanding.

My Online Learning can be accessed from anywhere in the world via CPA Australia's [website](#). All you need is your existing website username and password. (For assistance, see [Contacts](#).)

My Online Learning is open from semester commencement (see [Important dates](#)) until the exam date.

My Online Learning is available free of charge to candidates with a current and valid enrolment in the *Practice Management* program along with current and active membership. *Please note, if you have deferred your exam in the current semester, your access to My Online Learning will be transferred to the following semester. If you fail to renew your membership, you will not have access to My Online Learning until you renew your membership.*

The material provided via My Online Learning is examinable, unless it specifically states that it is excluded from formal assessment.

My Online Learning is also the key communication platform for important announcements throughout the semester, and any critical study material updates. As such, My Online Learning is a tool that you should access at least once a week to support your studies.

Study groups

If you wish to participate in group discussion, you can join a study group through My Online Learning. Registering for a study group provides you with access to a secure online list of email contact details for other candidates who have also registered for a study group. You can use these contact details to form your own study group and share your learnings and thoughts with your peers.

The study groups listing is password protected. To register for a study group in My Online Learning, simply click on 'My Study Groups' on the top menu bar then select the *Practice Management* program using the dropdown box next to 'Course' and follow the prompts. You may access study groups from the start of the semester.

You can withdraw from a study group at any time during the semester by clicking on 'My Study Groups' on the top menu bar and then clicking on 'Leave Study Group'.

If you need to change your email address or other contact details, please visit the [Update my profile](#) section on CPA Australia's website. This will automatically update your details on the study group listing and in CPA Australia's membership database.

By accepting the My Online Learning terms and conditions and privacy statement and by joining a study group through My Online Learning, candidates who access the information in the study groups list agree to use any disclosed information for the sole purpose of arranging study groups for the *Practice Management* program. CPA Australia will not be liable for the misuse of private information by study group candidates.

Internet access

All candidates are required to have access to the Internet and a current email address. During the semester you will receive important information via My Online Learning or via email. These provide a quick method of contacting you if there are important changes or updates.

Emails from CPA Australia may relate to your progression to the Public Practice Certificate or Limited Practice Certificate. Should you choose to opt out of receiving these emails, CPA Australia will not be held responsible for your failure to keep abreast with relevant matters.

CPA Australia's website and library

Members are encouraged to visit CPA Australia's website to access a range of member services such as CPA Australia library resources, standards and professional statements, My Online Learning and practice management tools and resources. Members must be registered users to gain access to some of these services. Registering is simple—just go to the CPA Australia [website](#).

Assessment

Formal assessment for the *Practice Management* program is by three-hour, open book exam with 15 minutes' reading time.

The exam development process involves professional specialists writing exam questions, reviewing the questions and moderating the final exam paper. All of the study guide material is examinable, as are relevant standards and legislation where advised.

The exam includes assessment of candidates' higher order conceptual, analytical and problem-solving skills through written-response exam questions. The exam also contains a multiple-choice component. This objective assessment method is recognised as the best means to test technical skills and it enables reliable, fair and efficient testing of all levels of knowledge.

For further information regarding the exam, see [Exams](#).

The study material includes self-assessment questions that help candidates to understand and review the topics covered. In-text reflective questions and numbered exercises, many with answers provided, are also included.

Enrolment

Enrolment procedure and dates

To enrol in the *Practice Management* program, download the enrolment form from the CPA Australia [website](#).

All details must be completed and forwarded with your payment by the enrolment closing date to [Member Administration](#).

Early bird enrolment closing dates are as follows:

- For Semester 1 2012: 16 January 2012
- For Semester 2 2012: 9 July 2012

Enrolments will be accepted (at the full enrolment fee) after the advertised early bird enrolment closing date up to the enrolment final closing date of:

- For Semester 1 2012: 30 January 2012
- For Semester 2 2012: 23 July 2012

Enrolees must be of CPA or FCPA status with current membership, and must maintain membership while enrolled in the Practice Management program. Failure to maintain current membership will result in the loss of access to all member online facilities, including the website and My Online Learning resources—significantly impacting your exam preparation.

Enrolment fee

A fee is payable for each enrolment in the *Practice Management* program. A discount is applied for enrolments received by the early bird closing date. The full enrolment fee is payable for enrolments received after the early bird enrolment closing date. The prescribed fees are listed on the enrolment form and on the CPA Australia [website](#). *Practice Management* enrolment fees are subject to the Goods and Services Tax (GST) for members residing in Australia and New Zealand.

Also see [Enrolment cancellation](#) for information regarding reimbursement of the enrolment fee following cancellation of an enrolment.

Confirmation of enrolment

Following the early bird enrolment closing date each semester, confirmation of enrolment will be mailed to you. If you enrol by the advertised early bird enrolment closing date, you should receive confirmation by the date shown in the [Important dates](#).

If you enrolled before the advertised early bird enrolment closing date and do not receive confirmation by these dates, please contact your [divisional office](#).

Exam enrolment

With the exception of enrolments for reference purposes only, enrolment in the *Practice Management* program includes automatic enrolment in the relevant exam conducted in the semester of enrolment. Further information regarding the exam is provided under [Exams](#).

Re-enrolling

There is no limit to the number of times you may enrol in the *Practice Management* program.

If you fail the *Practice Management* exam, [cancel your enrolment](#) or do not attend the exam and have *not* been granted an [exam deferral](#), it is necessary to re-enrol in the program in a later semester and pay a new enrolment fee if you wish to attempt the program again. Candidates in this situation must complete a new enrolment form and forward it with the enrolment fee before the enrolment closing date for the chosen semester.

Delivery of study materials

Study materials are despatched within four weeks of the early bird enrolment closing date to all candidates who enrol by the early bird enrolment closing date. *If you do not submit your enrolment form by the early bird enrolment closing date, you may not receive your study materials by the commencement of the semester.*

Practice Management material production orders are placed with our print and distribution providers immediately following the early bird enrolment closing date to ensure that we continue to offer the best value for money to our members. To ensure that your materials are printed and sent to you in a timely manner your delivery address needs to be correct at the time of enrolment and may be [updated](#) while your order is still open. CPA Australia cannot make changes to orders that have already entered the despatch stage. The last date to update your delivery address is the early bird enrolment closing date. If you need CPA Australia or its distribution provider to re-direct or reschedule your delivery you will be charged a replacement fee. Please [contact CPA Australia](#) if you need to discuss your situation.

Please nominate a street address where possible for delivery of materials. If you live in Russia, please nominate a business address including the business' AT number.

The materials are mailed to candidates who have an Australian address and couriered 'door-to-door' to destinations outside Australia.

If confirmation of enrolment *has* been received, candidates in Australia should enquire at their local post office where packages may be held awaiting delivery for approximately three weeks.

If you *have not* received your study materials by the date shown in the [Important dates](#), you should contact:

- [Business Services Group](#), Deakin University If you *have* received confirmation of enrolment.
- your CPA Australia [divisional office](#) If you *have not* received confirmation of enrolment.

Material covering approximately the first two weeks of the semester is made available via My Online Learning, to assist candidates who experience delays in the delivery of study materials. Replacement study materials can be provided if a package is not received within a reasonable time following the date of despatch.

Study material in accessible formats

If you require your study materials to be provided in an alternative format due to a debilitating medical condition, please contact your local divisional office. All requests should be submitted as soon as possible following your enrolment and before the early bird enrolment closing date (see [Important dates](#)) to allow sufficient time for the special arrangements to be made.

Requests must be supported by a medical certificate from a medical practitioner. The certificate must include:

- the name and description of the condition suffered
- the special arrangements that are required for your study materials, such as enlargements
- whether the condition suffered is permanent and if the special arrangements are required for any future enrolments.

You may also wish to apply for [alternative exam arrangements](#) and/or [special consideration](#) for your exam. See the relevant sections within this guide for further information on how to apply.

Missing or damaged components

On receipt of the study materials, you should ensure that the contents match the despatch list included in the package and that your materials are complete. The despatch list also provides instructions for replacing missing or damaged components. All enquiries should be addressed to the [Business Services Group](#), Deakin University.

Replacement materials

If you have received your materials but have misplaced them or require replacement materials for another reason, please contact [Member Administration](#). A fee will be payable for replacement materials.

Enrolment cancellation

If you have enrolled in the *Practice Management* program and decide that you either no longer wish to continue or are unable to continue in the program, you can cancel your enrolment at any time up to the advertised closing date each semester. Following cancellation, all record of the enrolment will be deleted from your printed results transcript. If you wish to postpone the exam, rather than cancel your enrolment, you may be eligible to apply for an [exam deferral](#).

You cannot sit the exam and then apply for a cancellation or deferral in the same semester. If you sit the exam, the result stands and no cancellation or deferral is allowed.

To cancel your enrolment:

- carefully read the [application instructions](#)
- complete the [Cancellation of Practice Management enrolment application form](#) electronically or by hand
- sign the printed form
- send the form to [Member Administration](#).

The application to cancel an enrolment must be received by CPA Australia no later than the advertised closing date shown in the [Important dates](#). Applications received after the closing date will not be considered.

Refund of enrolment fee upon cancellation of enrolment

A full reimbursement of the enrolment fee can be provided if a written request to cancel a new program enrolment is received by Member Administration no later than the early bird enrolment closing date shown in the [Important dates](#).

No refund of the enrolment fee can be provided if an application to cancel a program enrolment is received after the early bird enrolment closing date. Also, it is not possible to reimburse or credit fees for enrolments cancelled or deferred from previous semesters.

Cancellation of Public Practice Program Residential registration upon cancellation of the distance learning program enrolment

Registration for a Public Practice Program Residential will not be automatically cancelled if you cancel your enrolment in the *Practice Management* program. If you cancel your enrolment prior to the Residential date, you must notify CPA Australia in writing that you wish to cancel your Residential registration. The cancellation request needs to meet the terms and conditions provided on the Residential registration form. If the request does not meet the terms and conditions, you will be required to pay a fee.

To cancel your registration, please email [Member Administration](#). You will need to register again if you wish to attend a Residential at a later date.

Exams

Exam dates

Scheduled exam dates are listed on the enrolment form and on the CPA Australia [website](#) prior to the start of the enrolment period each semester. They are also listed in the [Important dates](#).

Alternative exam dates and supplementary exams are not available. This is due to the secure nature of the exam process and the large number of exams that are conducted throughout the world each semester. If the advertised dates are unsuitable:

- you may delay your enrolment to a future semester, or
- if your personal circumstances alter following enrolment due to a medical ailment, heavy workload, 'clash' with another exam, or misreading of the exam information supplied, you may be eligible to [defer](#) your exam or [cancel](#) your enrolment in the program.

If you sit the exam, the result stands and no deferral or cancellation is allowed.

Exam arrangements

Notification of exam location and time

Each semester, personalised exam notification letters are mailed to candidates to confirm the location and time of the exam. Enclosed with the letter is information on exam regulations and the structure of the exam paper. The exam notification letter should be received by the dates shown in the [Important dates](#). If notification is not received by the appropriate date, please contact the [Business Services Group](#), Deakin University.

Exam venues are liable to change from semester to semester. It is therefore vital that you check your exam notification letter for details of your current semester exam venue.

Wherever possible, the exam location you request will be provided. However, in rare circumstances exam arrangements may need to be altered if a venue does not meet the required quality standard or is not available at the location. This may mean that your preferred location is not available or that there are location or venue changes leading up to the exam date. Please ensure your [contact details](#) are current and that you carefully review all communication from CPA Australia and Deakin University so that you are aware of the latest arrangements for your exam.

Should you have any concerns regarding the exam information provided, please contact the [Business Services Group](#), Deakin University.

Candidates who receive written confirmation of an exam deferral or cancellation of enrolment should disregard the relevant exam details included in the exam notification letter.

Exam locations

<i>Location</i>	<i>Code</i>	<i>Location</i>	<i>Code</i>	<i>Location</i>	<i>Code</i>	<i>Location</i>	<i>Code</i>
Australia		TAS		Bangladesh		Papua New Guinea	
ACT		Burnie	BURT	Dhaka	DAKO	Lae	LAEO
Canberra	CANA	Hobart	HOBT	Brunei	BRUO	Port Moresby	PMCO
NSW		Launceston	LAUT	Canada		Philippines	
Albury–Wodonga	ALBN	VIC		Calgary	CAGO	Manila	MANO
Armidale	ARMN	Alexandra	ALEV	Toronto	TORO	Qatar	
Bathurst	BATN	Ararat	ARAV	Vancouver	VCVO	Doha	DOHO
Bega	BEGN	Bairnsdale	BSDV	China		Singapore	SINO
Broken Hill	BKHN	Ballarat	BALV	Beijing	BEJO	Solomon Islands	
Coffs Harbour	CHBN	Bendigo	BENV	Fujian	FUJO	Honiara	HSIO
Cooma	COON	Croydon	CROV	Guangzhou	GUAO	South Africa	
Deniliquin	DENN	Frankston	FRAV	Nanjing	NAJO	Johannesburg	JHNO
Dubbo	DUBN	Geelong	GLGV	Shanghai	SHCO	South Korea	
Forbes	FORN	Gippsland	GIPV	Shenzhen	SHHO	Seoul	SEOO
Gosford	GOSN	Hamilton	HAMV	Wuhan	WUHO	Taiwan	
Griffith	GRIN	Horsham	HORV	Fiji		Taipei	TAPO
Inverell	INVN	Melbourne	MELV	Lautoka	LAUO	Thailand	
Lismore	LISN	Melbourne		Suva	SUVO	Bangkok	BANO
Moree	MOEN	(Eastern area)	MEAV	Hong Kong	HONO	United Arab Emirates	
Muswellbrook	MUSN	Mildura	MILV	India		Abu Dhabi	ADUO
Narooma	NRMN	Shepparton	SHPV	Bangalore	BNGO	Dubai	DBAO
Newcastle	NEWN	Swan Hill	SWAV	Chandigarh	CHAO	United Kingdom	
Port Macquarie	PTMN	Wangaratta	WANV	Chennai	CNNO	<i>England</i>	
Sydney	SYDN	Warrnambool	WRRV	Mumbai	MUMO	Birmingham	BIRO
(Western area)	SWEN	Wonthaggi	WONV	New Delhi	NWDO	London	LONO
Tamworth	TAMN	WA		Indonesia		Manchester	MCHO
Wagga Wagga	WAGN	Albany	ABNV	Bali	BLIO	<i>Scotland</i>	
Wollongong	WOLN	Broome	BOOW	Jakarta	JAKO	Glasgow	GLAO
Young	YOUN	Bunbury	BNBW	Ireland		USA	
NT		Esperance	ESPW	Dublin	DBLO	Atlanta	ATLO
Alice Springs	ALIY	Geraldton	GERW	Italy		Boston	BOSO
Darwin	DARY	Kalgoorlie	KALW	Rome	ROMO	Honolulu	HOLO
QLD		Karratha	KARW	Japan		Houston	HOSO
Brisbane	BRIQ	Perth	PERW	Tokyo	TOKO	Los Angeles	LOSO
Bundaberg	BUNQ	Port Hedland	PTHW	Macau	MACO	New York	NWYO
Cairns	CAIQ	Other Australia	REMO	Malaysia		San Francisco	SFRO
Cannonvale	CNNQ	Must be at least 120 km		Bintulu	BINO	Washington D.C.	WASO
Emerald	EMEQ	from the above locations.		Ipoh	IPHO	Vanuatu	
Gladstone	GLDQ	See Alternative exam arrangements .		Johore Bahru	JOHO	Port Vila	PVIO
Gold Coast	GLCQ			Kedah	KEDO	Vietnam	
Mackay	MCKQ			Kelantan	KELO	Hanoi	HNOO
Maryborough	MARQ			Kota Kinabalu	KOTO	Ho Chi Minh City	HOCO
Moranbah	MORQ			Kuala Lumpur	KUAO	Western Samoa	
Mount Isa	MIMQ			Kuantan	KNTO	Apia	APIO
Murgon	MURQ			Kuching	KUCO	Other overseas	OSEA
Rockhampton	ROCQ			Melaka	MLKO	<i>Must be at least 120 km</i>	
Roma	ROMQ			Miri	MIRO	<i>from the above locations.</i>	
Stanthorpe	STPQ			Penang	PENO	See Alternative exam arrangements .	
Sunshine Coast	SUNQ			Sandakan	SADO		
Toowoomba	TOOQ			Sibu	SIBO		
Townsville	TOWQ			Tawau	TAWO		
Weipa	WEIQ			Netherlands			
SA				Amsterdam	AMSO		
Adelaide	ADES			New Zealand			
Berri	BERS			Auckland	AUCO		
Mount Gambier	MTGS			Christchurch	CHRO		
Naracoorte	NARS			Hamilton	HAMO		
Port Lincoln	PLIS			Wellington	WELO		
Port Pirie	PIRS						
Whyalla	WHYS						

Changing an exam location

If you relocate within the first four weeks of the semester, you are able to change your preferred exam location. To change an exam location:

- carefully read the [application instructions](#)
- complete the [Practice Management change to exam location application form](#) electronically or by hand
- sign the printed form
- send the form to [Member Administration](#) by the advertised closing date shown in the [Important dates](#).

Applications that are received by the closing date will be confirmed in the [exam notification letter](#). Applications received after the closing date cannot be accommodated due to the secure nature of the exams and the complex process required to organise and conduct more than 30 000 exams each semester in over 300 locations worldwide.

Alternative exam arrangements

Alternative exam arrangements can be provided for candidates under the following circumstances only. Confirmation of the arrangements will be issued in the [exam notification letter](#).

- **Remote area location**
Exam arrangements will be provided if an established venue does not exist within a 120 kilometre radius of your place of residence. In this case, you should nominate the REMO (Other Australia) or OSEA (Other overseas) exam location code on the enrolment form or, after enrolment, by requesting REMO or OSEA on an [application to change an exam location](#). Deakin University may contact you to seek assistance in organising an appropriate exam supervisor and venue. All enquiries regarding remote area exam arrangements should be directed to the [Business Services Group](#), Deakin University.
- **Debilitating medical condition**
If you require alternative exam arrangements due to a debilitating medical condition, you should contact your [divisional office](#) with your requirements. All requests should be submitted before the closing date shown in the [Important dates](#).

Requests must be supported by a medical certificate from a medical practitioner.

The certificate must include:

- the name and description of the condition suffered
- how much extra reading time is required (if any)—a standard exam has 15 minutes
- how much extra writing time is required (if any)—a standard exam has three hours
- how much rest time is needed for the duration of the exam (if any)—a standard exam does not have any periods of rest
- if any special exam materials are required (e.g. A3 enlarged exam paper and/or multiple-choice answer sheet)
- if any special equipment is needed (e.g. a laptop)
- if any special seating arrangements are needed (e.g. a separate room or to be seated near a toilet)
- whether the condition suffered is permanent and if the special exam arrangements are required for any future exams.

If you apply for special exam arrangements for a debilitating medical condition, you are not automatically granted special consideration for your exam. The special exam arrangements will take into account the impact of the debilitating medical condition on exam performance. However, you must apply for [special consideration](#) each semester if this condition has impacted your studies leading up to the exam or if any of the other reasons for special consideration have impacted your exam performance or studies during the semester.

Exam format

The exam for *Practice Management* is of three hours' duration plus 15 minutes' reading time. The exam is open book and is based on the whole program—that is, the study guide, additional materials and readings. Candidates will be examined on all materials unless otherwise stated.

The exams consist of objective questions, using multiple-choice questions and questions which require written answers.

Details about the structure of the exams are enclosed with the [exam notification letter](#), which will be issued to you prior to the exam. Time allocations are suggested on the exam paper based on the marks assigned to each section. We also recommend that you read [Exam tips](#).

Past exam papers

Questions and answers from current and past exams are not released or made available for viewing after the exams due to the secure nature of the exams and the process adopted by CPA Australia in [establishing passing standards](#). Frequent changes in the content of the study guide and changes to legislation, by-laws and professional standards can also mean that past papers may not be appropriate guides to the current exam.

Self-assessment test questions are available on My Online Learning. These questions provide an opportunity to review the program content and are of a similar format, presentation and style to the types of questions that are posed in the exam. You should not rely solely on the self-assessment questions as a form of exam preparation. These questions are not of the same level of difficulty as the exam questions. A range of effective study strategies, including the self-assessment questions, will provide a solid foundation for exam preparation and revision.

Attending the exam

It is your responsibility to read and understand the following regulations and instructions prior to attending the exam. Please also ensure you carefully read the exam regulations and instructions that are mailed to you with your exam notification letter—these will contain the most up-to-date information.

■ Required and reference items

You are required to bring the following items to the exam:

- an official form of [photographic identification](#)
- the [exam notification letter](#)
- 2B pencils, a sharpener, an eraser and blue or black ballpoint or ink pens (replacements are not supplied)
- a silent electronic calculating device whose primary purpose is as a calculator. Candidates are not permitted to borrow another candidate's calculator during the exam.

The *Practice Management* exam is open book. Open book means that you may take into the exam any reference materials that you believe to be relevant and which may assist you in the exam, such as the study guide, readings and prepared notes. *No spare exam reference materials or equipment are available for you to borrow or use in the exam. Please ensure that you take all relevant items to your exam.*

Note:

- Electronic devices including mobile telephones, electronic scanners, pagers, laptop computers, electronic dictionaries, headphones and personal communications aids and devices such as, and similar to, a Palm® device are *not* permitted. Also refer to the 'Calculators and electronic devices' section for further information.
- Ear plugs will only be permitted if you provide a certificate, signed by a medical practitioner, which outlines your need for this item.

■ **Calculators and electronic devices**

You will not be provided with a calculator for the *Practice Management* exam. It is your responsibility to obtain a calculator that meets the requirements and rules of the exam. A standard calculator will be sufficient for the *Practice Management* exam. You are required to be proficient not only in performing calculations, but also in interpreting the results.

You are not permitted to have any electronic devices in the exam room apart from a calculator. All calculators must operate silently. Other devices that are not primarily calculators but which have a calculator function are not permitted, including watches or mobile phones with a calculator function, Palm® handhelds, laptop computers, electronic organisers and diaries, and personal communication aids. The use of these types of calculators in exams is expressly forbidden.

Please ensure that your notes for any exam are in a paper-based format. Supervisors will continuously check to ensure that candidates do not copy exam questions onto paper or into text-storage calculators or other electronic devices.

■ **Food and drink**

Food and drink items that produce distracting odours or wrapper or container noise are not permitted in the exam room. If you have specific medical needs regarding consumption of food or drink during an exam, you should discuss your requirements with the [Business Services Group](#) at Deakin University. Also see the [Debilitating medical condition](#) section.

■ **Entrance to and departure from the exam room**

You are advised to arrive at the exam venue no less than 15 minutes before the commencement of reading time in order to be seated. Candidates may not enter the exam room more than 30 minutes after the commencement of reading time, nor are they permitted to leave during the first 60 minutes after the commencement of reading time or during the last 10 minutes of the exam. Candidates must not enter the exam room until advised to do so by the exam supervisor. Upon arrival at your seat, place an official [proof of identity](#) and your exam notification letter at the top of your desk.

■ **Reading time**

Fifteen minutes of reading time is allocated before the commencement of the exam. When the exam supervisor instructs candidates to commence reading, familiarise yourself with the structure and question weighting of the exam paper, and identify relevant reference material. During reading time, you are not permitted to mark the exam paper or multiple-choice answer sheet or any other materials in any way, including writing on, folding or tagging (with Post-it® notes or similar). The use of calculators is also not permitted either before or during reading time.

■ **Writing time**

When the exam supervisor instructs candidates to commence writing, you are required to:

- Write your personal details on the front cover of the exam question booklet and on the multiple-choice answer sheet.
- Sign the 'Exam Security Declaration' on the front cover of the exam question booklet that states you will not divulge the nature and content of any question or answer to any individual or entity, nor transcribe or copy in any manner any exam questions or remove any official exam materials from the exam room.
- Mark answers in 2B pencil on the multiple-choice answer sheet during writing time, before the instruction to cease writing is given. Working notes/answers may be written in the exam question booklet or on working papers during writing time, but they will not be referred to by the examiner. Only multiple-choice answers that have been recorded on the multiple-choice answer sheet will be marked.
- Write answers to the written-response questions. Use blue or black ballpoint or ink pen to write your answers in the space allocated within the question booklet during writing time, before the instruction to cease writing is given. You are not permitted to insert or attach to the exam question booklet any other sheets of paper with answers written on them. Answers written on attached or inserted pages will not be marked.
- All rough workings should be completed in the blank pages provided within the exam booklet itself.
- Attempt all written-response and multiple-choice questions. Marks are not deducted for incorrect answers.
- Be aware of the importance of time management during the exam and review your progress during the exam to ensure it is completed in the allocated time.

- **Conclusion of the exam**

At the conclusion of the exam, you must stop writing and clear all reference materials from your desk. Leave only your exam question booklet and multiple-choice answer sheet on the desk for collection. You may depart only when all official exam materials have been collected and checked by the exam supervisor, and only in accordance with instructions given by the supervisor. *Note:* Additional time will not be provided to complete the cover of the exam question booklet and the multiple-choice answer sheet, or to transfer answers written on other pages. Multiple-choice answers recorded in your question booklet will not be marked.

- **Breach of exam regulations**

You should be aware of the following:

- Results may be withheld if satisfactory proof of identity is not provided.
- Incorrect completion of the multiple-choice answer sheet may lead to failure in the exam. Multiple-choice answers recorded in your question booklet will not be marked.
- Failure to return the exam question booklet and/or multiple-choice answer sheet will lead to automatic failure in the exam.
- Possession and/or use of unauthorised materials may lead to disciplinary proceedings against you.
- Disciplinary proceedings may be undertaken if you attempt to communicate with another candidate or view another candidate's exam paper or multiple-choice answer sheet during an exam, or if you copy exam questions and/or answers.
- Should you be suspected of breaching the exam regulations, you may be requested to appear before the Disciplinary Committee. If the accusations are sustained, you may be fined and/or have CPA Australia membership suspended or cancelled. The result of the exam concerned may also be recorded as a *Fail*.

- **Non-disclosure of exams**

CPA Australia owns the rights to the intellectual property, copyright and trademarks used in providing the exam. The exam is made available to candidates only for the purpose of the program assessment. Candidates are prohibited from divulging, publishing, transcribing, reproducing or transmitting the exam and/or the exam items in any form or by any medium to any individual or entity.

The exam questions and answers are not released or made available for viewing after the exam has been sat due to the secure nature of the exams and the process adopted by CPA Australia in establishing passing standards. Candidates are prohibited from removing any CPA Australia exam materials from the exam room. Failure to comply with CPA Australia's policy about non-disclosure of exams can lead to the invalidation of exam results and further penalties.

- **Inability to attend an exam**

An alternative exam date is not available. If you are not able to attend a scheduled exam, you may be eligible to apply for an [exam deferral](#) up to the advertised closing date. Alternatively, you may apply for an [enrolment cancellation](#) up to the advertised closing date. If you do not attend an exam at the scheduled time and date, and you have not been granted an exam deferral or enrolment cancellation, you will incur an exam result of *Did Not Sit*. If you wish to continue with the program, you are required to re-enrol and pay the full enrolment fee in a later semester. If you are unable to attend the exam due to exceptional circumstances, you should contact your [divisional office](#).

- **Special consideration for a disadvantage experienced during the semester or during an exam**

If you sit the exam you may be eligible to apply for [special consideration](#) for your exam result if your exam preparation and/or performance is or was adversely affected by exceptional circumstances beyond your control, such as a medical condition or personal hardship. It is your responsibility to submit documentation directly to CPA Australia by the relevant closing date. Applications will not be accepted at the exam.

Proof of identity

You are required to present current approved photographic identification at the *Practice Management* exam. Approved identification includes: passport, Australian driver's licence, Keypass (Australia only), Hong Kong Permanent Identity Card, Malaysia Identity Card, PRC Identity Card, Singapore Identity Card, or Vietnam Identity Card. The name on the photographic identification must match the name on the exam notification letter.

Australian residents who do not hold a driver's licence or passport can obtain a Keypass, which is a credit-card sized photo identification card for adults. Please note the Keypass identification card is not a free service to CPA Australia members.

You will be required to complete a Deakin University–CPA Australia candidate identity declaration form during your exam in the following circumstances:

- You do not present any of the approved proof of identity documents (listed above) at the exam*.
- Your name, or the spelling of your name, on your approved proof of identity document does not match records held by the exam administrators. Please contact [CPA Australia](#) by 13 March 2012 (for Semester 1 2012) or 3 September 2012 (for Semester 2 2012) to advise of any change of name or to correct any spelling anomalies. This will help to ensure that exam administrators' records are up to date.
- You do not know your candidate ID number (as recorded on your exam notification letter).
- The exam supervisor identifies some other anomaly in attempting to establish proof of identity.

The Deakin University–CPA Australia candidate identity declaration form *must be completed during exam writing time*. To minimise disruption to your exam, please assist the exam supervisors to complete this procedure promptly.

* If you do not possess any of the approved proof of identity documents listed above, you must bring to each exam an official statutory declaration that states this and confirms your identity. At the exam you will then be required to complete the Deakin University–CPA Australia candidate identity declaration form during exam writing time. For Australian residents, information on statutory declarations is available from the Attorney-General department in each State and Territory.

Exam deferral

An exam deferral allows you to postpone the *Practice Management* exam to the following semester. Deferrals into a later semester are not available. Once granted:

- a result of *Deferred* will be recorded on your printed results transcript against the semester of enrolment
- you will be automatically re-enrolled in the exam in the following semester.

You cannot defer and sit the exam in the same semester. If you sit the exam, the result stands and no deferral is allowed.

The exam deferral provision is available to assist candidates who may be unable to prepare for, or attend, an exam due to reasons such as a medical condition or personal hardship.

Note: If you experience such difficulties, other than issues related to your work, and can still attend the exam in the semester of enrolment, you may wish to sit the exam and apply for [special consideration](#).

If you are unable to attend the exam in the following semester, you may defer the exam a second time in the following semester, or you should [cancel your enrolment](#) in the program.

Number of exam deferrals allowed

Only *two* exam deferrals will be granted per enrolment in consecutive semesters. A third deferral in a consecutive semester will not be provided unless exceptional circumstances have adversely affected you. In order to consider an application for a third deferral in a consecutive semester, the application must be supported with relevant documentation. Supporting documentation is to be in the form of a medical certificate or a letter, from someone not related to you by birth or marriage, that explains your personal hardship.

Note: The majority of candidates undertake the *Practice Management* program in conjunction with full-time employment commitments. Therefore, 'pressures of work' are not considered to be exceptional and, in light of this, applications for a third deferral that are submitted for employment-related reasons will not be granted.

Updates to study materials

Once an exam has been deferred, you need to retain your study materials. Any updated materials will be automatically sent to you the following semester. Your access to My Online Learning will also be transferred to the following semester.

Cancellation of Public Practice Program Residential registration upon deferral of the exam

Registration for a Public Practice Program Residential will not be automatically cancelled if you defer the *Practice Management* exam. If you defer prior to the Residential date, you must notify CPA Australia in writing that you wish to cancel your Residential registration. The cancellation request needs to meet the terms and conditions provided on the Residential registration form. If the request does not meet the terms and conditions, you will be required to pay a fee.

To cancel your registration, please email [Member Administration](#). You will need to register again if you wish to attend a Residential at a later date.

Deferral fees

There is a fee for exam deferral. Please check the [website](#) for fees for 2012.

The deferral fee includes automatic re-enrolment in the program and the exam for the following semester and any updated materials.

Once an exam has been deferred, no refund of the deferral fee will be given if enrolment in the original exam is reinstated. Should you defer and then subsequently cancel your enrolment, fees will not be reimbursed.

Applying for an exam deferral

To apply for an exam deferral:

- carefully read the [application instructions](#)
- complete the [Practice Management exam deferral application form](#) electronically or by hand
- sign the printed form
- send the form with the applicable deferral fee to [Member Administration](#).

All applications must be received by the relevant closing date shown in the [Important dates](#).

If you are prevented from attending your exam due to exceptional circumstances that arise after the deferral closing date, please contact your [divisional office](#). You will be asked to provide documentation to support your request, and your circumstances will be considered on a case by case basis.

An exam result of *Did Not Sit* will be recorded if you do not attend the exam and your exceptional application for deferral is denied.

Special consideration for exams

If you sit the exam you may apply for special consideration for your exam result if your studies during the semester and/or your exam performance are adversely affected by exceptional circumstances beyond your control.

Valid reasons for special consideration applications are:

- medical condition
- personal hardship which is identified as a situation or circumstance that has had a significant impact on exam performance and/or preparation and is out of your control. Where you can control the situation, it is not considered hardship. Hardship can include family issues, personal issues or financial issues. Workload is not considered to be a reason for hardship
- late receipt of study materials if you enrolled by the early bird closing date
- exam incident.

The majority of candidates undertake the *Practice Management* program in conjunction with full-time employment commitments. Therefore, 'pressures of work' are not considered to be exceptional and, in light of this, applications for special consideration that are submitted for employment-related reasons will not be accepted and will not be reviewed by the Special Consideration Committee.

You should *not* apply for special consideration if you are unable to attend an exam. In this case you can either:

- cancel your enrolment up to the advertised closing date, or
- apply for an [exam deferral](#) up to the advertised closing date (or contact your [divisional office](#) if exceptional circumstances arise after the closing date that prevent you from attending the exam).

Special consideration applications are closely reviewed to ensure that all criteria and requirements have been met before they are accepted for consideration by the Committee. Following the special consideration application closing date and before the exam results are officially released, the Special Consideration Committee reviews the personal circumstances of each candidate whose application has been accepted and whose exam result has fallen within a specific range below the pass mark. The candidate's performance is evaluated in light of the disadvantage suffered and similar cases are taken into consideration in order to ensure equity to all candidates.

In considering an application for special consideration the Committee may take into account a candidate's past performance in the CPA Program and *Practice Management* program and any past applications for special consideration.

Following this review process, the Committee may upgrade a *Fail* result to a *Pass*. The Special Consideration Committee does not review applications that have been accepted where the candidate's exam result is a clear *Fail*.

The findings of the Special Consideration Committee are confidential and disclosure of decisions made by the Committee cannot be provided. All special consideration applicants' final results will be announced as part of the official [release of exam results](#).

Applying for special consideration

It is your responsibility to provide sufficient detailed information to support an application for special consideration, including information detailing the impact on your studies and/or exam performance. All applications need to be supported with relevant documentation from an independent person. If supporting documentation is not received by CPA Australia by the application closing date, the application will not be processed.

You must detail the reason for your special consideration application and the extent to which your studies or performance in the exam were affected on the form provided. When applying for special consideration, you must fully explain your situation and how it has impacted on your studies leading up to the exam and/or your performance in the exam to enable the Committee to fairly assess your situation and arrive at a decision.

Where relevant, it is advisable to provide as much independent information as possible that supports your case. It is expected that all documentation supplied will be in English. Where documents are translated into English, the translated documents must be certified.

To apply for special consideration:

- carefully read the [application instructions](#)
- complete the [Practice Management special consideration for exams application form](#) electronically or by hand
- sign the printed form
- send the form to [Member Administration](#) with all supporting documentation.

All applications will be treated confidentially and must be received by the advertised closing date shown in the [Important dates](#). No application received after the closing date will be considered.

All applications received by the application closing date will be acknowledged in writing before the official release of results.

Reasons for special consideration and the required application documentation are as follows:

- 1 the completed [Practice Management special consideration for exams application form](#) and
- 2 supporting documentation as detailed below.

<i>Category</i>	<i>Application documentation required</i>
Medical condition	<p>A medical certificate must be submitted to support an application for a medical condition. It is preferred that the medical practitioner use the Practice Management medical certificate to support special consideration for exams application form. This form needs to be taken to an appointment and completed by the medical practitioner at the time of consultation. If this is not possible, a medical certificate in other formats from a medical practitioner will be accepted if it contains:</p> <ul style="list-style-type: none"> ■ information detailing the condition ■ an indication of whether the condition is mild, moderate or severe ■ the dates that you have been or will be affected ■ information about how the condition has, or would, affect your studies or exam performance. <p>'Illness', 'medical condition', or 'not fit for work' are not sufficient explanations, and cannot be assessed by the Special Consideration Committee.</p> <p>You must also supply additional documentation which will support your application such as a statement detailing how the medical condition has impacted on your studies and/or exam performance.</p>
Personal hardship	<p>Personal hardship can include family issues, personal issues or financial issues. Examples include, but are not limited to:</p> <ul style="list-style-type: none"> ■ relationship breakdown ■ divorce ■ death in the family ■ forced home moves ■ redundancy ■ attending court cases during the exam period. <p>Workload is not a reason for hardship.</p> <p>You must establish in your documentation that it is a circumstance or situation that is out of your control.</p>

<i>Category</i>	<i>Application documentation required</i>
Personal hardship (Cont'd)	<p>You must supply a letter from someone not related to you by birth or marriage (including de-facto relationship), or a letter from the doctor of your ill relative, that contains:</p> <ul style="list-style-type: none"> ■ a detailed explanation of your personal hardship and the way in which it has, or would, affect your studies or exam performance ■ relevant dates of the impact of the hardship ■ information about how the author of the letter knows you (e.g. manager, work colleague or friend) and how long they have known you ■ contact details for the author of the letter. <p>You must also supply additional documentation which will support your application such as a statement of personal hardship detailing the impact on your studies and/or exam performance.</p>
Late receipt of study materials	<p>A consignment note or written advice documenting:</p> <ul style="list-style-type: none"> ■ the date the materials were received ■ the names of the person(s) you contacted regarding the delay ■ the date(s) of contact. <p>You must also supply additional documentation which will support your application such as a statement detailing how the late receipt of study materials has impacted on your studies and/or exam performance.</p> <p><i>Note:</i></p> <ul style="list-style-type: none"> ■ If you enrolled after the early bird enrolment closing date, an application made on these grounds may not be approved. ■ Material covering approximately the first two weeks of the semester is made available via My Online Learning. This will be taken into account when considering any applications for special consideration based on late receipt of study materials.
Exam incident	<p>If a disruptive incident occurs during an exam, you must supply documentation such as a statement describing the incident in detail and explaining how it impacted on your exam performance. Following receipt of an application, CPA Australia may seek verification of the exam incident from the exam supervisor.</p>

Exam results

Marking process

All candidates' multiple-choice answer sheets are electronically scanned by two independent systems. In addition, the written-response section is marked by a minimum of two independent expert markers. Marks are then combined to give a total mark for the exam. Answers to multiple-choice questions that have been noted in the question booklet or on working papers, but not recorded on the multiple-choice answer sheet, are not assessed.

Comprehensive audit procedures ensure that all answers that have been recorded on the multiple-choice answer sheets and all answers to written-response questions that have been written in the space allocated within the question booklet are assessed.

In relation to the written-response marking, a detailed marking grid is completed for each candidate response. Approximately 25 per cent of papers are re-marked by different markers from those used in the original marking to ensure consistency and fairness.

If any inconsistency is detected on a multiple-choice answer sheet, the relevant answer sheet is marked a third time by hand in order to confirm the result before it is released.

Once all exam papers have been marked, approved special consideration applications are reviewed where exam results have fallen within a specific range below the pass mark. Subsequent to this, all candidates' exam results are finalised.

The care taken throughout this process of assessment ensures the integrity of every exam result. Therefore, individual exam papers will not be re-examined or re-marked after the final exam results have been published.

The secure nature of CPA Australia exams means that exam papers will not be released after the exams have been sat and CPA Australia securely destroys all exam papers approximately eight weeks after the release of final results.

Release dates and PINs

Before the final exam results are announced, you will receive a letter advising you how to access your exam result. There are two options:

- *Access your results online.* The letter will contain a personal identification number (PIN) and internet address for accessing results online.
- *Receive your result by SMS on the result release day.* You will need to pre-register for this service. Please read the letter carefully and follow the instructions provided. You will need to pre-register each semester to receive your results by SMS.

If you have not received a letter notifying you of these arrangements by the date shown in the [Important dates](#), you should contact the [Business Services Group](#), Deakin University.

Exam results will be released on the dates listed in the [Important dates](#). You will receive an official CPA Australia printed results transcript after results are released. If you do not receive a printed results transcript within two weeks of the advertised mailing date, you should contact your [divisional office](#).

Note: CPA Australia and Deakin University personnel are not able to advise results over the telephone, by email or in person.

Format

Official exam results indicate the grade awarded. The grades that are currently in use for the *Practice Management* exam are *Pass*, *Fail*, *Did Not Sit* or *Deferred*.

Printed results transcripts include all results listed on your academic record and cannot be produced to exclude *Fail*, *Did Not Sit* or *Deferred* grades.

In accordance with the policy of CPA Australia's Professional Qualifications Advisory Committee (formerly the Education Advisory Committee), actual exam marks are not released and the mark range for the *Pass* grade is not disclosed.

Setting pass marks

All members of CPA Australia are required to attain a predetermined level of technical competence before a *Pass* in the *Practice Management* exam can be awarded. The study material is designed to provide members with an opportunity to develop appropriate knowledge and skills. The pass mark is based on a determination of the minimum level of knowledge and skills that candidates must acquire to become competent public practitioners.

The mark required to pass (or the proficiency level which must be achieved) is set by the proficiency workshop approach. For members with a background in educational theory, the approach is also known as the 'modified Angoff' approach to determining pass marks.

A panel of members with experience in the field is appointed. The panel members meet to review the materials and identify the specific knowledge and skills that a public practitioner would require in the workplace. The panel works through all of the questions on the exam paper and compares these with the knowledge and skills required. The panel members then individually rate each question, which involves estimating the level of difficulty for a competent candidate.

This approach provides rating information for each question, thus enabling a pass mark (proficiency level) to be established that is based on specific competencies.

This is a very intensive process. Panel members must be familiar with the study materials and have a comprehensive understanding of the skills required by a public practitioner. The panel members must also be prepared to attend a number of half-day workshops.

To ensure that pass marks are comparable between semesters, group performance between semesters is statistically equated. This involves a comparison of candidate performance on common questions (i.e. those questions that appear on exam papers in sequential semesters) and candidate performance on unique questions (i.e. those questions that are specific to a particular exam paper).

The pass mark is generally set between 60 and 65 per cent. The proficiency level must be achieved in a single exam sitting and cannot be spread over more than one enrolment. As described above, the proficiency level expected of candidates is determined by a panel of educational specialists and professional CPAs and FCPAs who are experienced public practitioners. These proficiency levels are validated through statistical analysis and equating of results to ensure candidates are fairly graded from one semester to another. The required pass mark is confirmed by the Exam Policy Advisory Committee, which is made up of senior CPA Australia members. CPA Australia does not fail a predetermined percentage of candidates.

Fail results and queries

All candidates who sit an exam will have online access to a detailed personal analysis letter. The exam is designed to test your understanding of the materials, and the personal analysis letter reviews your exam result by module. This may assist you in knowing where to focus your studies if you attempt the program again.

Information on how to access the personal analysis letter is included in the letter advising you how to access your exam results. Please keep this letter after accessing your exam result so that you can access your personal analysis letter.

CPA Australia will not discuss the content of the exam or individual questions. As stated in the exam security declaration you sign in the exam, you may not divulge the nature or content of exam questions or reproduce them in any manner. If you have failed an exam and have specific questions about the information in your personal analysis letter, please email your questions to ppa@cpaaustralia.com.au.

The email request must include:

- your full name
- member number
- contact details
- semester and year of enrolment
- a clear list of queries.

Please note that all results are final and requests for re-marks will not be accepted. As noted in the [Marking process](#) section, it is CPA Australia's policy not to re-mark exams or provide access to the exams.

Exam tips

How to approach the exam paper

- *Before the exam*—decide whether you will answer the multiple-choice questions or the written-response questions first. Depending on your choice, the 15 minutes of reading time could be used in different ways to give you a head start into the exam.
- *Reading time*—use this time to familiarise yourself with the exam instructions, and the structure of the exam paper. Also identify relevant reference material. During reading time, you are not permitted to mark the exam paper or multiple-choice answer sheet or any other materials in any way, including writing on, folding or tagging pages (with Post-it® notes or similar). The use of calculators is also not permitted either before or during reading time.

If you have decided to answer the multiple-choice questions first, consider thoroughly reading only the first 8 to 10 questions in the reading time. Then, when you are permitted to write, you should be able to answer those questions quite quickly.

If you decide to do the written-response questions first, consider using the reading time to read only this section, or perhaps only the first case scenario, and work out the answers. Then, when you are permitted to write, you can write the answers immediately.

- *At the commencement of writing time, complete the candidate identification details section* on the exam question booklet and the multiple-choice answer sheet. Ensure you fill in all details, including the candidate ID number. Incomplete details may delay the release of your results. Also sign the exam security declaration on the front cover of the exam question booklet.
- *Watch your time carefully*—as the *Practice Management* exam paper contains a Section A and a Section B, it is recommended that you follow the suggested time allocations for each section.
- *Assess each question carefully*—attempt the shorter or easier questions quickly to allow more time to answer the more challenging questions. For written-response questions, you can use the number of marks allocated to each question as a guide to the appropriate length of your response and how much time to allocate to it.
- *Attempt every question*—marks are not deducted for incorrect answers.
- *Read each question carefully and attempt to determine the answer before you read the multiple-choice answers provided*—referring to these first may confuse you. Underline or circle important terms and dates in the question to ensure that you focus on exactly what is being asked.
- *If you experience difficulty in answering a question, mark a possible answer, mark the question to return to later, then move on*—aim to have 10 minutes left at the end of the exam to review such questions.
- *Mark your answers to multiple-choice questions on the answer sheet provided*—you may write notes and answers to multiple-choice questions in the exam question booklet, but you must transfer your answers to the answer sheet. Only answers that have been marked on the pre-printed multiple-choice answer sheet will be assessed.
- *Mark your answers on the multiple-choice answer sheet progressively during the course of the exam*—do not wait to record all your answers on the answer sheet in the last few minutes. You may run out of time, and extra time to complete the multiple-choice answer sheet cannot be provided.
- *Read each written-response question carefully* to gain a clear understanding of what is expected in your answer. The question will include an instruction word which tells you what you have to do (e.g. 'discuss' or 'list'). In answering the questions, use a logical structure and be sure to answer the question that has been asked. Consider the issues involved, apply them to the facts of the case and arrive at a conclusion.
- *Don't waste time double-checking reference materials to confirm answers you are confident about*—generally, candidates should be able to complete two-thirds of all questions without checking reference materials.
- *Ensure your reference materials are current.*

Application forms

Application instructions

- 1 Before submitting an application, carefully read the information in this guide. If you submit an application form in error, it may not be possible to alter your request.
- 2 The forms are interactive PDFs that can be completed electronically before printing it to sign and submit. Alternatively, you can print the form required, fill it in and sign it. Please ensure you sign the form before you submit it, as unsigned forms will not be processed.
- 3 Refer to the form for details on how to submit it. You should retain the sent email or your fax machine's confirmation report as proof of submission.

Privacy statement

CPA Australia Ltd (CPA Australia) is committed to protecting the privacy and security of your personal information.

The personal information you provide may be used by CPA Australia to:

- process your application for membership with CPA Australia
- record your membership details and profile information
- manage your membership of CPA Australia
- ensure you comply as a member with CPA Australia's Constitution and By-Laws
- conduct market research in order to identify and analyse the ongoing needs of CPA Australia members
- provide you with access to and information about a range of current and future membership benefits, including Member Benefits+
- enrol you in the public practice distance learning program
- administer the public practice distance learning program, enrolment(s), exam(s)
- customise future service offerings such as exams for the public practice distance learning program
- compile an employer-requested list for your employer of those persons in their employment undertaking the CPA Program and/or public practice distance learning program and/or their member status
- provide your professional program results to your employer, where your employer subsidises some or all of your professional program fees
- notify you about CPA Australia events and professional development and associated events
- arrange study group contact if required
- aggregate and use for internal review to analyse trends and statistics.

Failure to complete the relevant application form correctly may delay or render CPA Australia unable to process your application.

CPA Australia may disclose the personal information you provide to:

- CPA Australia professional programs providers
- your employer for the purposes specified in this Privacy Statement
- Member Benefits+ partners so that they may contact you about their products and services. For a full list of Member Benefits+ partners, see the [CPA Australia website](#)
- external service providers to whom we have contracted out functions, such as printers, mailing houses, IT companies and marketing and communications agencies
- universities and other education providers, professional and Regulatory bodies, and governmental departments, for example the Department of Immigration and Citizenship, Australian Education International—National Office for Overseas Skills Recognition, and the Department of Education, Employment and Workplace Relations.

The personal information you provide will be treated by CPA Australia in the following ways:

- Your personal information may be transferred or stored outside the country where the personal information was collected for the purposes stated above.
- You have the right to access or correct any personal information which CPA Australia holds about you (subject to any applicable legal exceptions), and you can do this via the 'Update my profile' service on the [website](#). You can use this service to opt out of receiving further communications from CPA Australia. For more information on CPA Australia's Privacy Policy, visit the CPA Australia website.

CPA Australia processes membership and other payments using EFTPOS and online technologies. All transactions processed by CPA Australia meet industry security standards to ensure member details and payments are protected. For further information about our security procedures and payment processes, contact +61 3 9606 9606.



Cancellation of *Practice Management* enrolment application form

SUBMIT ONLY IF YOU DO NOT PLAN TO OR HAVE NOT ATTENDED THE EXAM
Closing date: Semester 1 — 13 March 2012 and Semester 2 — 3 September 2012

Note: A refund of the enrolment fee will only be issued if this cancellation application is received by CPA Australia by the early bird enrolment closing date of 16 January 2012 (for Semester 1 2012) or 9 July 2012 (for Semester 2 2012).

Please print clearly or complete electronically and print. Please ensure you sign the form.

A. Your details

CPA Australia membership number:

Title: Mr Ms Miss Mrs Other

Family name:

Given name(s):

Preferred mailing address: Private Work This is a change of address: Yes No

Business name:
(if applicable)

Address:

Suburb/City: State/Province/Region:

Postcode/ZIP: Country:

Phone: Fax:

Preferred email address:

B. Agreement

I have read the [Enrolment cancellation](#) information, the [Application instructions](#) and the Privacy Statement in the *Guide to public practice distance learning program* and request that all record of my current enrolment in the *Practice Management* program be cancelled.

Note: No explanation or supporting documentation is required if you apply by the closing date.

Signature Date / /

If you do not want to receive information about our Member Benefits+ partners and their products and services please tick this box.

Scan and email: ma.comms@cpaaustralia.com.au

or

Fax to: Australia: 1300 78 76 73
Outside Australia: +61 3 9606 9844
(Please retain fax transmission report as proof of transmission.)

or

Mail to: Member Administration
CPA Australia
GPO Box 2820
Melbourne, Victoria 3001
AUSTRALIA



Practice Management exam deferral application form

SUBMIT ONLY IF YOU DO NOT PLAN TO ATTEND THE EXAM

Closing date: Semester 1 — 13 March 2012 and Semester 2 — 3 September 2012

Please print clearly or complete electronically and print. Please ensure you sign the form.

A. Your details

CPA Australia membership number:

Title: Mr Ms Miss Mrs Other

Family name:

Given name(s):

Preferred mailing address: Private Work This is a change of address: Yes No

Business name:
(if applicable)

Address:

Suburb/City: State/Province/Region:

Postcode/ZIP: Country:

Phone: Fax:

Preferred email address:

B. Change exam location

Complete this section only if your preferred exam location has changed since you enrolled. If you wish to sit the exam next semester at the location nominated at enrolment, please leave this section blank.

If you wish to change your exam location now for next semester, please enter a new preferred exam location below. You may also change your exam location during the semester up to the closing date by submitting a change to exam location application form.

My new preferred exam location is* (Location name)

(* See exam locations and codes.)

CPA Australia membership number:

C. How to pay

Pay your fees by cheque or credit card

Fee for candidates residing in Australia: AUD\$275.00 (inclusive of GST)

Fee for candidates residing in New Zealand: AUD\$275.00 (inclusive of NZ GST)

Fee for candidates residing outside Australia or New Zealand: AUD\$250.00

Payment of is as follows:

I am paying by cheque (make payable to **CPA Australia Ltd** and staple to your application form)

I am paying by credit card as ticked AMEX MasterCard Visa Diners

Cardholder's name

Credit card number

Expiry date

Cardholder's signature

Date

D. Agreement

I have read the [Exam deferral](#) information, the [Application instructions](#) and the Privacy Statement in the *Guide to public practice distance learning* and request an exam deferral from the *Practice Management* exam. *Note: No explanation or supporting documentation is required if you apply by the closing date.*

Signature

Date

If you do not want to receive information about our Member Benefits+ partners and their products and services please tick this box.

Scan and email: ma.comms@cpaaustralia.com.au

or

Fax to: Australia: 1300 78 76 73
Outside Australia: +61 3 9606 9844
(Please retain fax transmission report as proof of transmission.)

or

Mail to: Member Administration
CPA Australia
GPO Box 2820
Melbourne, Victoria 3001
AUSTRALIA



Practice Management change to exam location application form

Closing date: Semester 1 – 13 March 2012 and Semester 2 – 3 September 2012

Please print clearly or complete electronically and print. Please ensure you sign the form.

A. Your details

CPA Australia membership number:

Title: Mr Ms Miss Mrs Other

Family name:

Given name(s):

Preferred mailing address: Private Work This is a change of address: Yes No

Important: If you are enrolled in *Practice Management* and have not received your study materials, changing your address could significantly delay the delivery of your study materials. Additional charges may apply for replacement study materials.

Business name:
(if applicable)

Address:

Suburb/City: State/Province/Region:

Postcode/ZIP: Country:

Phone: Fax:

Preferred email address:

B. Examination location preference

My old exam location is* (Location name)

My new preferred exam location is* (Location name)

(* See [exam locations and codes](#).)

C. Agreement

I have read the [Changing an exam location](#) information, the [Application instructions](#) and the Privacy Statement in the *Guide to public practice distance learning program* and request that my exam location for the *Practice Management* exam be amended.
Note: No explanation or supporting documentation is required.

Signature

Date / /

If you do not want to receive information about our Member Benefits+ partners and their products and services please tick this box.

CPA Australia membership number:

Scan and email: ma.comms@cpaaustralia.com.au

or

Fax to: Australia: 1300 78 76 73
Outside Australia: +61 3 9606 9844
(Please retain fax transmission report as proof of transmission.)

or

Mail to: Member Administration
CPA Australia
GPO Box 2820
Melbourne, Victoria 3001
AUSTRALIA



Practice Management special consideration for exams application form

You can apply for special consideration any time during the semester prior to the closing date.

In order to be considered for special consideration, you will need to:

- 1 submit the application form and supporting documents to CPA Australia before the application closing date of:
 - 14 May 2012 for Semester 1
 - 5 November 2012 for Semester 2
- 2 plan to attend or have attended the exam(s). If exceptional circumstances have prevented you from attending the exam, please contact your [divisional office](#) immediately to discuss your specific situation. Please do not use this form to apply for a deferral.

Please print clearly or complete electronically and print. Please ensure you sign the form.

Please note: Applications **must** include supporting documentation as evidence of your claims (except for exam incident issues). If you are applying for special consideration because of illness, please complete the [Practice Management medical certificate to support special consideration for exams application form](#).

A. Your details

CPA Australia membership number:

Title: Mr Ms Miss Mrs Other

Family name:

Given name(s):

Preferred mailing address: Private Work This is a change of address: Yes No

Important: If you are enrolled in *Practice Management* and have not received your study materials, changing your address could significantly delay the delivery of your study materials. Additional charges may apply for replacement study materials.

Business name:
(if applicable)

Address:

Suburb/City: State/Province/Region:

Postcode/ZIP: Country:

Phone: Fax:

Preferred email address:

B. Reason for application

Please tick the reason for your application:

- | | |
|--|---|
| <input type="checkbox"/> Medical condition | <input type="checkbox"/> Exam incident—please include the exam date and venue in your explanation below |
| <input type="checkbox"/> Personal hardship | <input type="checkbox"/> Late receipt of study materials |

Explain the reason for your application. To assess the impact on your exam preparation and/or performance, it is important that you explain in detail how you believe your studies and/or exam performance have been affected. Attach additional pages if required.

CPA Australia membership number:

C. Supporting documentation

Please ensure you include documentation to support your claim along with your application. If supporting documentation is not received by CPA Australia by the application closing date, your application will not be processed. Below are some suggestions for supporting documentation:

- [Practice Management medical certificate to support special consideration for exams application form](#)—must clearly state:
 - the condition suffered
 - dates and severity of the illness
 - how your exam preparation and/or performance were affected.
- Letter from your employer or someone not related to you by birth or marriage—must:
 - state the dates of the personal hardship
 - explain how your exam preparation and/or performance were affected
 - specify how the author of the letter knows you (e.g. manager, colleague or doctor of your ill relative)
 - contain contact details for the author of the letter.
- Evidence of late delivery of study materials (e.g. consignment note or email correspondence between Deakin University and/or CPA Australia and yourself).
- Any other supporting documentation that you feel will help your claim.

How many pages of supporting documentation are attached?

D. Agreement

I have read the [Special consideration for exams](#) information, the [Application instructions](#) and the Privacy Statement in the *Guide to public practice distance learning program* and request special consideration for the *Practice Management* exam.

Signature

Date

 / /

If you do not want to receive information about our Member Benefits+ partners and their products and services please tick this box.

Scan and email: ma.comms@cpaaustralia.com.au

or

Fax to: Australia: 1300 78 76 73
Outside Australia: +61 3 9606 9844
(Please retain fax transmission report as proof of transmission.)

or

Mail to: Member Administration
CPA Australia
GPO Box 2820
Melbourne, Victoria 3001
AUSTRALIA



Practice Management medical certificate to support special consideration for exams application form

Please print clearly.

A. Purpose of this document

This document must be used by candidates when applying for special consideration for exams for medical reasons.

Special consideration may be granted to candidates who are legitimately disadvantaged in their exam due to factors beyond their control. For special consideration for medical reasons to be granted, CPA Australia requires information provided by a medical practitioner or health care provider. This is to assist in the assessment of the candidate's entitlement.

B. Candidate details

CPA Australia membership number:

Candidate name:

C. To be completed by medical practitioner/health care provider

Consultation date(s):

Summary of condition including how it has impacted on the candidate's study and/or exam performance:

Period when the candidate has been or will be affected: From: / /

To: / /

Degree to which the candidate's performance was or will be affected (please tick): Mildly Moderately Severely

Indicate how your assessment of the candidate's condition was obtained (please tick): Information provided by candidate
Examination of candidate

Practitioner/provider's name:

Provider's stamp:

Provider number:

Address:

Signature

Date / /

Lifelong learning

***Practice Management* program for continuing professional development (CPD)**

All members of CPA Australia must maintain and develop their professional competence by undertaking structured continuing professional development (CPD) throughout their career. Enrolling in the *Practice Management* program offers qualified CPAs an opportunity to enhance their skills and knowledge base, and fulfil this commitment to CPD.

All *Practice Management* candidates may claim up to 120 CPD hours if they pass the exam or a maximum of 20 hours if the exam is not attempted or not passed, or if the enrolment was for reference purposes only. CPD for the *Practice Management* program can only be claimed in the triennium in which the exam is conducted. The claim for CPD hours should be supported by diary entries recording the actual study time undertaken.

Access the CPA Australia [website](#) for further information.