



CERTIFIED PRACTISING ACCOUNTANTS PAPUA NEW GUINEA
 (Established under the *Accountants Act 1996*)

MEMBERSHIP RENEWAL FORM		
(Financial Year 01 October 2016 – 30 September 2017)		
Membership Fees which includes GST are as follows:		
Fellow	K550	[]
CPA (Citizens)	K550	[]
CPA (Expatriates – Duration of work permit)	K1650	[]
Certified Accounting Technician (Under Special Admission- Non Citizens)	K880	[]
Certified Accounting Technician (Citizens)	K550	[]
Registered Accounting Graduate	K440	[]
Registered Accounting Technician	K440	[]

FULL NAME: [SURNAME] [FIRST NAME] [REG.NO:]

BUSINESS ADDRESS

PHONE: FAX: EMAIL:

POSITION/TITLE:

NATIONALITY: PNG Citizen: Others (Pls state)

(Please tick the appropriate box)

Field of Employment (Please tick only one)

Academic or Teaching	[]	Government Department	[]
Industry or Commerce	[]	Public Accounting Practice	[]
Statutory Body/Corporation	[]	Non-Government Organization	[]

Primary Job Function (Please tick no more than three)

Auditing (Internal/External)	[]	Company Secretary	[]
Finance	[]	General Management/Admin	[]
Insolvency & Reconstruction	[]	Management Accounting	[]
Production/Marketing & Sales	[]	Taxation	[]
Teaching /Education	[]	Other (Please state)	[]

Industry Involvement (Please state main area of involvement)

Manufacturing	[]	Finance	[]
Services	[]	Other (Please state)	[]

The above fees are payable in advance and are therefore due and payable in October 2016.

- Payment can be made by **Direct Deposit to CPA PNG Account No: #10000 20740, BSP-Gordons** and email/fax copy of remittances with renewal form to our national office. Alternatively, you can make payment at CPA PNG National office using the Eftpos machine.
- No cash payments allowed at the National Office



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Executive Director
Certified Practising Accountants Papua New Guinea
P O Box 1937
PORT MORESBY 121
National Capital District

Fax: (675) 3200469

Dear Sir/Madam

RE: CONTINUING PROFESSIONAL EDUCATION – 2016

During the year ended 30 September 2016, I have spent at least the minimum amount of time on Continuing Professional Education (C.P.E) as set out in the Rules and have maintained appropriate records. Attached are the details of my C.P.D for 2016.

Note: If you have not completed sufficient hours for 2016 this may be made up by attendance at the 2016 CPA PNG/CPAA Annual Conference (14 hours).

.....
(Sign)

.....
(Full Name) – Please print clearly

.....
(Date)

NOTE:

Clause 10.1 of the Rules of the Institute states:

‘Fellows, CPAs and CAT members are required to undertake a minimum of 40 hours of continuing professional education in each year. Included in these activities must be 20 hours of structured CPD. The balance of the minimum period of 40 hours may be devoted to unstructured CPD.’



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C.P.D RECORD FOR 2016

NAME: REG. NO# (Membership)

COMPANY/EMPLOYER:

Date / Month	C.P.D Activity	C.P.D Conducted by:	No. of Hours
Structured:			
Sub-Total			
Unstructured:			
Sub-Total			
TOTAL C.P.D HOURS			



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SECTION 10 – CONTINUING PROFESSIONAL EDUCATION
CPA PNG RULES (Under the Accountants Act – 1996)

10.1.1 Fellow, CPA and CAT members are required to undertake a minimum of 40 hours of continuing professional development in each year. Included in these activities must be 20 hours of structured CPD. The balance of the minimum period of 40 hours maybe devoted to unstructured CPD.

Registered Graduates are encouraged to undertake CPD.

10.2 Structured C.P.D includes all CPD courses and conferences offered by the Institution and other courses prescribed by the Institute from time to time.

The passing of the professional module examinations offered by the Institute earns a credit of 14 hours for each module passed.

10.3 Structured in house courses conducted by practice entities or business organizations must be approved by the Council of the Institute to receive a credit by members.

10.4 Unstructured C.P.D hours include a wide range of activities but must be relevant to the member's practice or occupation including the reading of technical literature (such as professional journals, information and study group discussions).

10.5 Subject matter considered relevant to both structured and unstructured CPE are as follows:

- a) Accounting,
- b) Administrative Practice,
- c) Auditing,
- d) Behavioural Science.
- e) Business Law,
- f) Computer Services,
- g) Corporate Advisory Services,
- h) Economics,
- i) Functional fields of business (including finance, production, marketing, personnel relations, business management and organization),
- j) Insolvency,
- k) Management Services,
- l) Mergers, acquisitions, and reconstructions,
- m) Public Offerings,
- n) Revenue Law,
- o) Taxation Administration, and
- p) Statistics & Business Mathematics.



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10.6 Activities acceptable to the Institute as Structured C.P.D hours are as follows:

- a) Formal individual study of whatever duration at post graduate level provided by distance learning education, correspondence programmed learning, audio/visual tapes/courses.
- a. The preparation and presentation of lectures, courses and discussion group papers of a technical nature at CPA Papua New Guinea, other professional, educational or industrial functions, (whether of a public nature or in- house), not exceeding three hours and not including repeat presentations.
- b) The writing of articles and papers which are submitted for publication.
- c) Formal business luncheons with a keynote address, including any question time not exceeding an hour.

10.7 **Members are required to keep a personal record of the time spent and C.P.D and complete the C.P.E Record of attendance form and send it to the Institute National Office with their renewal of membership cheque each year.**

EXEMPTIONS FROM C.P.E

- 10.8** Any member obliged to undertake CPE who seeks exemption from the obligation to devote a minimum period of 20 hours to Structured CPE activities in each year (hereinafter “exemption”) must make written application for exemption to the Council of the Institute stating the grounds of their application and any special circumstances upon which they rely.
- 10.9** The Council may grant exemption if it considers it reasonable to do so in the light of any special circumstances contained in the application and shall notify the member of the decision.
- 10.10** Notwithstanding anything contained herein to the contrary, the Council may grant, on such terms and conditions as it thinks fit, a total of partial exemption from the provisions of CPE to any member who, in an application for an exemption, sets out special circumstances that in the opinion of the Council warrants such an exemption.



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- 10.11** Exemption, once granted, will remain in force unless and until the special circumstances on which it was granted cease to exist.
- 10.12** Members obliged to undertake CPD include amongst others, those members who are in practice, and those members who are overseas.
- 10.13** The following are examples of factors that would be relevant to the question whether special circumstances existed justifying the granting of exemption under this Section.
- a) Working in a remote location where no facilities exist for Structured CPD.
 - b) Physical disability being such that a person would be unable to engage in Structure CPD activities, or that it would be unreasonable to require the person do so, or
 - c) The person's occupation being such that it does not include the provision of accounting services or advise or require the application of skills of an accountancy nature.