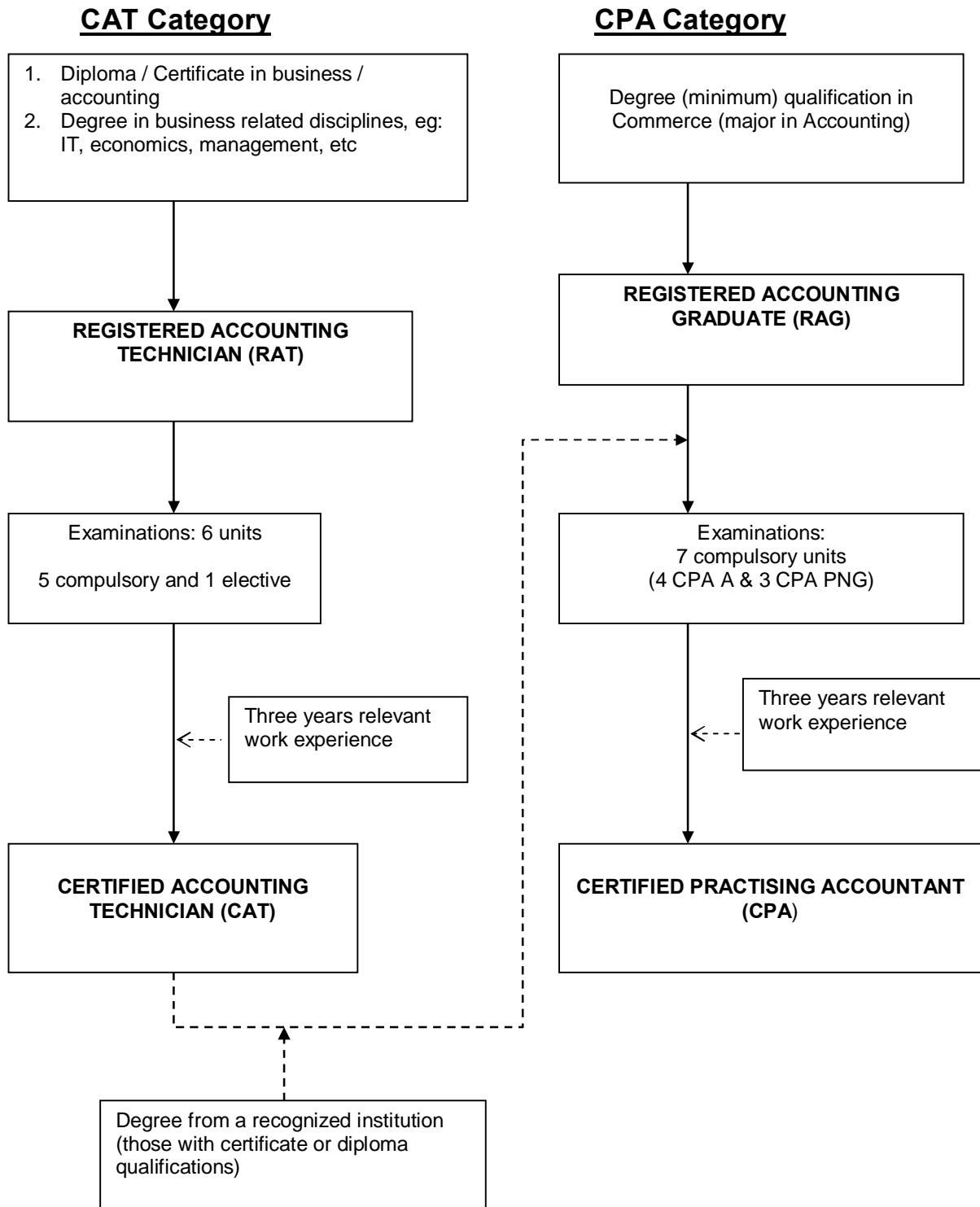


MEMBERSHIP & EXAMINATION STRUCTURE (COMMENCING JANUARY 2010)



PROFESSIONAL EXAMINATIONS REQUIREMENTS (COMMENCING JANUARY 2010)

Certified Accounting Technician (CAT) Category

	<i>Module</i>	<i>Costs (incl. GST)</i>	
		<i>Members</i>	<i>Non-Members</i>
1	Foundations of Accounting	K550	K770
2	Financial Accounting & Reporting	K770	K1,078
3	PNG Taxation Law & Practice	K605	K847
4	PNG Business Law	K550	K770
5	Management Accounting	K660	K924
6	Accounting Concepts and Principles; or Business Finance	K880	K1,100

Certified Practising Accountants (CPA) Category

	<i>Module</i>	<i>Costs (incl. GST)</i>	
		<i>Members</i>	<i>Non-Members</i>
1	Foundations of Accounting	K550	K770
2	Financial Reporting	K880	K1,100
3	Strategic Management Accounting	K880	K1,100
4	Advanced Audit and Assurance	K880	K1,100
5	Financial Risk Management	K880	K1,100
6	PNG Business Law	K550	K770
7	PNG Taxation Law & Practice	K605	K847

Notes:

- The CPA Australia examinations will be introduced on a piece meal basis until all the modules are fully adopted.
- The current examinations modules will be phased out by 2014 (5 years time) and fully replaced by the new materials.