

I (please write your name in capital letters) with Bhutanese Citizenship Identity Card number..... hereby agree to 2. Enrolment T&C's and enroll in the CPA Program Subject Name

2. Enrolment T&C's

Enrolments

1. Enrolments can be completed online via My CPA Program. You must satisfactorily complete full payment of the enrolment fee for a subject before you are enrolled in and undertake that subject and any assessment.
2. You can enrol in any available subject as your first enrolment, except for Global Strategy and Leadership and Superannuation and Retirement Planning.
3. You must have successfully completed all other compulsory subjects of the CPA Program before enrolling into Global Strategy and Leadership. For Superannuation and Retirement Planning, you must have successfully completed Financial Planning Fundamentals.
4. Candidates are encouraged to complete studies in the area of Australian taxation prior to enrolling in the Financial Planning electives - which all have an Australia focus - in the CPA Program. While study in the area of Australian taxation is not a prerequisite for these electives, and could be completed through CPA Australia or another institution, it is assumed candidates have knowledge of Australian taxation. Candidates who do not may place themselves at a considerable disadvantage. Completion of studies in the area of Australian taxation, as approved by the Tax Practitioners Board, is also required to register as a tax (financial) adviser. This registration is required to provide financial advice in taxation. If you hold a tax agent registration with the Tax Practitioners Board, you would also meet the requirements to provide taxation advice to clients. Candidates who have not completed prior studies in Australian taxation are recommended to first complete some learning in this area.
5. Other than in relation to the Ethics and Governance subject, enrollees must be of Associate or CPA status with current membership and must maintain membership while enrolled in the CPA Program.
6. Failure to maintain current membership will result in the loss of access to all member online facilities including the *Members' Handbook*, My Online Learning resources and My CPA Program applications - which may significantly impact exam preparation and the ability to access results.*
7. Members may only enrol for CPD purposes once they have completed the education component of the CPA Program. They do not need to have completed the experience requirement to be able to enrol for CPD purposes. Members may enrol for CPD purposes even if they have already completed the same subject as part of the education component of their CPA Program. Subjects must be completed in the prescribed order, where applicable.
8. Enrolments will be accepted by CPA Australia until the advertised closing dates. For further information see important dates and fees. Australian Eastern Standard Time (AEST) or Australian Eastern Daylight Time (AEDT) applies to all dates.
9. Candidates who are members of CPA Australia may enrol in up to three subjects per semester.
10. Changes to a different subject will be accepted until the advertised closing date for changing to an alternative subject. For this reason, the study guides won't be dispatched before this date.
11. A PDF copy of the study guide will be available on My Online Learning upon successful enrolment after the advertised enrolment opening date for CPA Program subjects, except for Singapore Taxation. Singapore Taxation study guides are not available on My Online Learning. Any additional learning materials will be available on My Online Learning from the semester start date on the important dates.
12. Access to My Online Learning will end the day after the end of the exam period. The 'Ask the Expert' online forums become view only the day before the exam period commences.
13. Refunds will be issued for cancellation of an enrolment up to the advertised closing date for cancellations. No refunds will be issued if the enrolment is cancelled after the first cancellation closing date of the same semester as the original enrolment. CPA Australia is not liable for any fees or charges imposed by the Candidate's financial institution in connection with the receipt of refunds from CPA Australia.
14. Candidates are permitted a maximum of two cancellations per subject.
15. Deferrals will be accepted up to the advertised closing date for deferrals. An exam deferral fee will be payable for all deferral applications received by CPA Australia. Exam deferral is to the next semester only. A maximum of two consecutive deferrals will be granted per enrolment. A third deferral may be granted for exceptional circumstances and with supporting documentation. If enrolment in a subject is subsequently cancelled, fees will not be reimbursed.
16. Candidates who deferred Advanced Taxation from Semester 2 2018 to Semester 1 2019 should be aware of the changes to this subject as outlined in point 23 of the Rules and Regulations.
17. If deferring, it is your responsibility to retain the study guide. No new study guide will be issued in the following semester, unless the guide content has been updated.

18. Once you have cancelled or deferred your enrolment in the subject all access to My Online Learning will be terminated and any scheduled exam cancelled.
19. If you fail an exam, do not attend an exam, or you are not granted an exam deferral by CPA Australia, you must re-enrol and pay the prescribed fee to continue with that subject. No refund will apply.
20. Exemptions may be available if you have completed prior learning of equivalent content and depth.
21. Extensions to complete the CPA Program may result in candidates having to re-sit previously-passed or additional subjects.
22. Candidates admitted without undergraduate taxation or auditing qualifications must complete Australia Taxation (or local taxation variant) or Advanced Audit and Assurance in the CPA Program in place of electives. Before 2010, these subjects were called Taxation and Assurance Services and Auditing.
23. From Semester 1 2019 there will be two taxation subjects in the CPA Program: Australia Taxation and Australia Taxation - Advanced. Australia Taxation will become the default elective for those candidates who have not completed prior studies in taxation and assumes no prior knowledge. If you intend to complete the Australia Taxation - Advanced subject, we strongly recommend you have previously completed Australian taxation study prior to enrolling. Candidates wishing to enrol in Australia Taxation - Advanced must do so via phone through your local CPA Australia office. Both subjects will also contribute to part of the taxation education requirements for registration as a Registered Tax Agent (RTA) with the Tax Practitioners Board (TPB). Both subjects will be accepted in an application for a public practice certificate.
24. Candidates who wish to enrol in Malaysia Taxation must do so directly through Sunway TES.
25. Candidates must hold a degree-level qualification recognised by CPA Australia and meet the experience requirement in order to advance to CPA status.
26. You must complete the CPA Program and advance to CPA status within the required timeframe. The maximum period for completion of the CPA Program and advancement to CPA status is determined by the date you first enrolled in the CPA Program and the date you joined CPA Australia as an Associate member. Refer to the website for further information.
27. The number of exams you must pass in order to complete the CPA Program is determined by the date you first enrolled as shown on the website.

Program administration

28. The CPA Program is a distance education learning program. You must have a valid email address and you must check your email regularly. Email is the official way we will communicate with you and no waivers or consideration will be given if you miss important information because you did not check your email. You must have access to the internet for the purposes of receiving updated information throughout the semester and to access study materials.
29. It is your responsibility to provide current personal information to CPA Australia including name, residential address for exam scheduling, mailing address for delivery of your study guide, email address for program and exam information, and contact numbers. If this is not provided and kept up-to-date, your exam may be scheduled at an inconvenient location and you may be charged a fee for any reschedule requests, your study guide may be sent to an incorrect address and you may be charged a re-issue fee, and you may not receive critical information.
30. You may apply for reasonable adjustments to the study guide and/or exam arrangements by the advertised closing date. The application is subject to assessment - refer to CPA Australia's Reasonable Adjustment policy.
31. It is your responsibility to schedule your exam appointment via My CPA Program before the advertised scheduling closing date, as per CPA Australia's Exam Scheduling policy, unless your enrolment is for reference purposes only. Exams can be scheduled by enrolled candidates as soon as scheduling opens for your subject. Exam venues, dates and times are subject to availability. CPA Australia cannot guarantee that your preference will be accommodated.
32. In Semester 1 2019, the Australia Taxation - Advanced, Financial Planning Fundamentals, Superannuation and Retirement Planning, Investment Strategies and Risk Advice and Insurance exams will be offered on two dates in the exam window, Thursday 11 April and Friday 12 April 2019, and are delivered only in computer-based exam format. You must be prepared to travel to a computer-based exam centre on these dates. You are encouraged to secure an exam appointment as soon as possible once scheduling opens.
33. If you fail to schedule your own exam before the exam scheduling closing date, you acknowledge that CPA Australia will schedule an exam appointment on your behalf. CPA Australia will select the closest available exam appointment based on your residential address. The appointment may be in any exam format and on any day during the exam period.
34. Occasionally, due to unforeseen events such as but not limited to natural disasters, extreme weather events, power outages or connectivity issues, changes to your exam may be required after your exam has been scheduled. Your exam may need to be re-scheduled to another day and/or time during the exam period. Candidates should, therefore, ensure that they are available to attend exams throughout the entire exam period. In the unlikely event that your exam may need to be rescheduled you will be contacted via phone or email as provided to CPA Australia.

35. CPA Australia endeavours to provide all candidates with access to an exam centre within a reasonable distance of their residential address. Reasonable distance will be determined at CPA Australia's discretion. In some circumstances candidates may be required to travel for a suitable computer-based exam venue. If you are unable to locate an exam venue within a reasonable distance of your residential address you must contact CPA Australia before the exam scheduling closing date. If you do not contact CPA Australia, you may have to travel extensively to sit your exam.
36. The availability of exam venues and exam formats are subject to change at any time at CPA Australia's discretion.
37. If you defer your enrolment, you will need to wait until enrolment and scheduling opens for the subject in the following semester to schedule your exam.
38. You cannot cancel or defer your enrolment if you attend the exam.
39. It is your responsibility to bring appropriate and original ID to the exam as outlined on the CPA Australia website. If you do not provide appropriate ID, you will not be permitted to sit the exam. It is your responsibility to make sure the name on your CPA Australia profile matches your ID - if it does not, you will not be permitted to sit the exam.
40. Any additional reference material required for each subject, such as relevant legislation, is outlined in the introductory section of the study guide. You must have access to relevant accounting and auditing standards, professional statements and relevant legislation. This is not supplied as part of the study guide. It is your responsibility to access these via the standard-setters' or legislation websites. It will be necessary to print the relevant sections for exam purposes.
41. CPA Australia will not be accountable for any customs fees or duties imposed by a country. It is also your responsibility to provide any country-specific information that is required for customs clearance of the study guide. We will not be able to deliver your study guide to the following countries if you do not supply the required information:
 - o India: You will be contacted via email after you enrol and asked to provide additional information to ensure clearance from customs.
 - o Russia: Please provide a business address, including the business name.
 - o Taiwan: You must register your details on the government platform. For more information please refer to our website.
42. A replacement fee may be payable if you have received your study guide and subsequently misplaced it or if you require a replacement study guide for another reason.
43. If you successfully complete the exam, you can claim up to 120 Continuing Professional Development (CPD) hours. If you do not sit or fail the exam, you can claim up to 20 CPD hours. If you enrol for reference purposes only (no exam), you can claim up to 20 CPD hours.
44. CPA Australia ensures the integrity of every exam result. Once the exam results are published, you will not be re-examined nor will your exam be re-marked.
45. Candidates enrolled in Financial Reporting, confirm that you have read, understand and agree to the 'Terms of Use for the IFRS Foundation Red Book' which is provided to candidates on My Online Learning.
46. All candidates are bound by the terms and conditions and these CPA Program rules and regulations, including the non-disclosure agreement and privacy statement, as they are updated from time to time.
47. Copyright in study materials is owned by or used under license by CPA Australia. Subject to Part III Division 3 of the Copyright Act 1968 (Cth), the reproduction, publication, adaptation and sale of study material content, without authorisation, is strictly prohibited and may amount to copyright infringement.
48. Integrity is a fundamental principle underpinning the profession. Actions by CPA Program candidates, whether members of CPA Australia or not, such as but not limited to plagiarism, cheating, collusion and any other conduct whereby the candidate has sought to obtain an unfair academic advantage are not permitted. These actions may be treated by CPA Australia as academic misconduct. Allegations of academic misconduct will be reviewed by CPA Australia's Certification Unit and the exam results may be withheld pending the outcome of a referral to CPA Australia's Professional Conduct Unit for investigation. Penalties include, but are not limited to, the following:
 - o forfeiture of membership
 - o suspension of membership
 - o lowering of membership status
 - o exclusion from admission as a member
 - o requirement to undergo further CPA Program subjects
 - o a fine
 - o results withheld
 - o failure of a subject

*CPA Australia may accept an application by a non-Member to enrol in the Ethics and Governance subject. Acceptance of such an application will be at CPA Australia's absolute discretion and CPA Australia is not required to give any reason for the rejection of any application. Further, for the avoidance of doubt, acceptance of an application by a non-Member to enrol in the Ethics and Governance subject is not an indication that the non-Member is or will be accepted as a Member.

Non-disclosure agreement

Your exam is confidential. CPA Australia owns the rights in the intellectual property, copyright and trademarks used in providing the exam and are protected by law. The exam is made available to you as a candidate, solely for the purpose of your assessment. You are expressly prohibited from disclosing, publishing, reproducing, or transmitting the exam, in whole or in part, in any form or by any means including visual, aural, verbal, written, electronic or mechanical, for any purpose, without the prior express written permission of CPA Australia. The exam questions and answers are not released or available for viewing due to the secure nature of the exams and process adopted by CPA Australia in establishing passing standards. The personal data which you provided at enrolment will be used to transmit your score to CPA Australia, and for monitoring purposes. Your personal data and exam data will be stored in the Pearson VUE database. CPA Australia reminds you that you have the right to access, delete and modify your personal data. To exercise such right, please contact CPA Australia.

Privacy statement

CPA Australia Ltd (CPA Australia) is committed to protecting the privacy and security of your personal information. By enrolling in the CPA Program, you agree to accept the terms and conditions of CPA Australia's [privacy policy located at https://www.cpaaustralia.com.au/utilities/privacy/privacy-policy](https://www.cpaaustralia.com.au/utilities/privacy/privacy-policy).

CPA Australia processes assessment, 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 more information about our security procedures and payment processes, contact +61 3 9606 9606.

Signature:.....

Date: