

# CPA PROGRAM AND PUBLIC PRACTICE PROGRAM SPECIAL CONSIDERATION APPLICATION



Submit only if you plan to attend or have attended the exam

## PLEASE READ THESE INSTRUCTIONS CAREFULLY

This is an interactive pdf form. You can enter your details directly into the application form on your computer and then send us a printed and signed copy. We recommend that you keep a copy for your own records. Applications received after the closing date will not be considered.

For application closing dates, please visit [cpaaustralia.com.au/dates](http://cpaaustralia.com.au/dates)

## WHAT IS THIS APPLICATION FOR?

Special consideration may be granted to candidates who are legitimately disadvantaged before or during their exam due to factors beyond their control.

Special consideration is only available for candidates who **have sat (or will sit) the exam**. If you are unable to attend your exam due to exceptional circumstances, please contact your nearest office to discuss your options. You will find a list of our offices on the CPA Australia website at [cpaaustralia.com.au/contact](http://cpaaustralia.com.au/contact)

Applications **must** include supporting documentation as evidence of your claims. If you are applying for special consideration because of a medical condition, your medical practitioner or healthcare provider must complete section (E) of this form.

## (A) YOUR PERSONAL DETAILS

Did you sit or do you intend to sit your exam?

<input type="checkbox"/> Yes	Please note that you may only apply for Special Consideration if you select Yes for this option.
<input type="checkbox"/> No	If you answered No, this application form is not relevant for your case. Candidates not intending to sit an exam, can make changes to enrolment (such as exam cancellation or deferral) before the advertised closing dates at <a href="http://cpaaustralia.com.au/dates">cpaaustralia.com.au/dates</a> . More information about changes to enrolment is available at <a href="http://cpaaustralia.com.au/change">cpaaustralia.com.au/change</a>

Membership number			
Title	First name		
Last name	Preferred name (optional)		
Email address	This is mandatory. Please ensure that your email address is written clearly.		

## (B) SELECT SUBJECT FOR SPECIAL CONSIDERATION

- |  |  |  |   |
|--|--|--|---|
| <input type="checkbox"/> Advanced Audit and Assurance  | <input type="checkbox"/> Financial Planning Fundamentals | <input type="checkbox"/> Investment Strategies     | <input type="checkbox"/> Singapore Taxation                     |
| <input type="checkbox"/> Australia Taxation - Advanced | <input type="checkbox"/> Financial Reporting             | <input type="checkbox"/> Australia Taxation        | <input type="checkbox"/> Strategic Management Accounting        |
| <input type="checkbox"/> Contemporary Business Issues  | <input type="checkbox"/> Financial Risk Management       | <input type="checkbox"/> Risk Advice and Insurance | <input type="checkbox"/> Superannuation and Retirement Planning |
| <input type="checkbox"/> Ethics and Governance         | <input type="checkbox"/> Global Strategy and Leadership  | <input type="checkbox"/> Practice Management       |   |

## (C) REASON FOR APPLICATION

Please tick the reason for your application:

<input type="checkbox"/> Medical condition	Your medical practitioner or healthcare provider must complete section (E) with the details specified in section (D) of this form.
<input type="checkbox"/> Personal hardship	You must provide supporting documentation as specified in section in section (D) of this form
<input type="checkbox"/> Exam incident	You must indicate the exam date, time and venue provide a detailed explanation below.

Exam time		Date	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Venue											

In your own words, 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 as the text box has a character limit.

**(D) SUPPORTING DOCUMENTATION**

Supporting documentation **must** be included in your application. It is your responsibility to provide supporting documentation.

Medical and Personal Hardship applications will not be processed without supporting documentation. The checklist below may assist in your application preparation.

- Is your documentation independent and objective? (e.g. manager, colleague, friend, neighbour, or doctor of your ill relative)
- Does the documentation refer to the **impact on you**?
- Has your documentation demonstrated that the hardship was beyond your control?
- Is your documentation current and relevant to the semester in which you are applying?

**MEDICAL CONDITION**

Your medical practitioner or healthcare provider must complete section (E) of this form and must state:

- The condition suffered
- Dates and severity of the illness
- How, in your medical practitioner or healthcare provider's opinion, your exam preparation and/or performance were affected.

Medical certificate in other formats from a medical practitioner will be accepted if it satisfies the above criteria.

**PERSONAL HARDSHIP**

You must include a letter from someone not related to you by birth or marriage, the letter must:

- State the dates of the personal hardship
- Explain how, in the author's opinion, your exam preparation and/or performance would have been affected
- Specify how the author of the letter knows you (e.g. manager, colleague, friend, neighbour, or doctor of your ill relative)
- Letter needs to be on official letterhead or have the current contact details of the author (email, phone and/or address)
- Where applicable, evidence your relationship to the deceased / ill relative

For Example: Personal hardship due to care of a sick relative is not sufficiently demonstrated with a medical certificate for that relative. You would need to include independent supporting documentation as to how this affected you.

Please provide any other supporting documentation that you feel will help your claim, such as, additional medical certificates, hospital admissions forms, a statutory declaration or a police report.

**EXAM INCIDENT**

If applying on the basis of an exam incident, in section (C) you must provide:

- The exam date, time and venue

**(E) MEDICAL CERTIFICATE TO SUPPORT SPECIAL CONSIDERATION APPLICATION**

We strongly encourage candidates to use the medical certificate below when applying for special consideration for medical reasons. This certificate outlines the information required to accurately assess your condition and its impact.

Only a medical practitioner or healthcare provider may complete this section.

For special consideration for medical reasons to be granted, CPA Australia requires information provided by a medical practitioner or healthcare provider.

**TO BE COMPLETED BY MEDICAL PRACTITIONER/HEALTH CARE PROVIDER**

Consultation date(s)

Summary of condition including how the candidate’s study and/or exam performance was or will be affected:

Period when the candidate was or will be affected	From <input style="width: 95%; height: 20px;" type="text"/>	To <input style="width: 95%; height: 20px;" type="text"/>
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**In my opinion, the candidate’s performance was or will be affected:**

Mildly  
  Moderately  
  Severely

**Indicate how your assessment of the candidate’s condition was obtained:**

Information provided by candidate  
  Examination of candidate

Practitioner/ Provider’s name	Practitioner/Provider’s stamp
----------------------------------	-------------------------------

Practitioner/ Provider’s number	<input style="width: 95%; height: 20px;" type="text"/>	
Practice address	<input style="width: 95%; height: 20px;" type="text"/>	
Suburb or City	<input style="width: 95%; height: 20px;" type="text"/>	
State, Province or Region	Postcode or ZIP <input style="width: 100%; height: 20px;" type="text"/>	
Country	<input style="width: 95%; height: 20px;" type="text"/>	

Practitioner/  
Provider’s signature

Date  /  /

**(F) YOUR AGREEMENT**

I have read the Special consideration for exams information in the CPA Program Guide / Guide to Public Practice Distance Learning Program.  
 I have read, understood and agree to the Privacy Statement at [cpaaustralia.com.au/privacystatement](http://cpaaustralia.com.au/privacystatement). I request special consideration for the above subject exam(s).

Signature

Date  /  /

Please print and sign. We do not accept digital signatures. Unsigned applications will not be considered.

**(G) SUBMITTING YOUR APPLICATION**

**FINAL CHECKLIST**

- Did you sit /or do you intend to sit your exam?
- Did you sign the form?
- Did you supply documentation to support your application?

**WHERE TO SEND YOUR APPLICATION**

- Your application and supporting documents can be:
- scanned or photographed and emailed to [ma.comms@cpaaustralia.com.au](mailto:ma.comms@cpaaustralia.com.au), or
  - mailed to the address below, or
  - brought to your nearest CPA Australia office listed on the CPA Australia website at [cpaaustralia.com.au/contact](http://cpaaustralia.com.au/contact)

\* Please retain evidence of your lodged application (e.g. copy of email).

NB. You will receive an email confirming receipt of application. You will receive an email if we are unable to process your application due to lack of supporting documentation. You will not be advised specifically of the outcome of your special consideration application.

**MAIL YOUR APPLICATION TO**

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