



SUPERANNUATION INDUSTRY (SUPERVISION) REGULATIONS 1994

PART 9A - APPROVED SMSF AUDITORS

[CCH Note: This is the second of two headings each numbered as Part 9A. It appears that the insertion of the first heading number Part 9A may be a drafting oversight (see also the CCH Note under the heading for Pt 9A after reg 9.45).]

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REGULATION 9A.02

9A.02 RELEVANT COURSES

For paragraph 9A.01(3)(b), the relevant courses are:

(a) the following courses conducted by the Institute of Chartered Accountants in Australia:

- (i)** Audit and Assurance in the CA Program;
- (ii)** Financial Reporting and Assurance in the CA Program;
- (iii)** Accounting 2 in the Professional Year Program;
- (iv)** Audit and EDP Module in the Professional Year Program;
- (v)** an audit module in the Professional Year Program conducted before 1986 that is equivalent to a course mentioned in subparagraph (i), (ii), (iii) or (iv); and

(b) the following courses in the CPA Program conducted by CPA Australia:

- (i)** Assurance Services and Auditing;
- (ii)** Advanced Audit and Assurance; and

(c) the following courses conducted by, or on behalf of, the Institute of Public Accountants:

- (i)** Issues in Auditing and Professional Practice in the Graduate Certificate in Professional Accounting, offered by the University of New England in conjunction with the Institute of Public Accountants;
- (ii)** Issues in Auditing and Professional Practice in the Degree of Master of Commerce (Professional Accounting), offered by the University of New England in conjunction with the Institute of Public Accountants.

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