

**The Republic of the Union of Myanmar**  
**Myanmar Accountancy Council**  
**Ranking of Accounting Professionals and Accountants**  
**Notification No. - 12/2017**  
**12<sup>th</sup> Wanning Day of Wha Khaung, 1379 M.E**  
**(4<sup>th</sup> August, 2017)**

The rankings of the Myanmar Accounting Professionals and Accountants were designated by the Myanmar Accountancy Council as follows:

- |  |   |  |
|--|---|--|
| (a) Accounting Professional (First Grade)  | - | Certified Public Accountant (Full-fledged) (a person who passed the second part of Certified Public Accountant exam and fulfilled the defined internship service period with the satisfied performance)                    |
| (b) Accounting Professional (Second Grade) | - | Certified Public Accountant (Passed) (a person who passed the second part of Certified Public Accountant exam)   |
| (c) Accountants                            | - | Bachelor of Commerce (B.Com) received from Institute of Economics,   Bachelor of Accounting (B.Act)  Bachelor of Business Administration (B.B.A)  Diploma in Accounting (DA) received from the Myanmar Accountancy Council |

Maw Than  
Chairman