



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Application for registration As a certified public accountant

(Incorporated by the Professional Accountants Ordinance, Cap. 50)

For Office Use Only

Name: _____ (_____)

Membership No.: _____

Conditional / Formal approval given on: _____ at _____ C.M.

Registration effective from: _____

Section 3 – Academic qualification (see Note 3)

Highest academic qualification attained: _____

Name of educational institute: _____ Country: _____

Qualification awarded: _____ Date awarded: _____
(dd/mm/yyyy)

Section 4 – Professional attainments (see Note 4)

(A) The Institute's registered student[#]

Yes, student registration no.: _____ Registration date: _____
(dd/mm/yyyy)

Completion of Institute's professional examinations:

Yes, diet of completion: _____ No (Please proceed to Sections 4(B) and 4(C) below)

No (Please proceed to Sections 4(B) and 4(C) below)

(B) Current member of an accountancy body accepted by the Institute

	<u>Institute 1</u>		<u>Institute 2</u>		<u>Institute 3</u>	
Name of Institute:	_____		_____		_____	
Membership no.:	_____		_____		_____	
Date admitted: (dd/mm/yyyy)	_____		_____		_____	
Current member: [#]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Professional examination completed: [#]	<input type="checkbox"/> Yes	<input type="checkbox"/> Not required / fully exempt*	<input type="checkbox"/> Yes	<input type="checkbox"/> Not required / fully exempt*	<input type="checkbox"/> Yes	<input type="checkbox"/> Not required / fully exempt*
- Auditing papers completed: [#]	<input type="checkbox"/> Yes	<input type="checkbox"/> Not required / fully exempt*	<input type="checkbox"/> Yes	<input type="checkbox"/> Not required / fully exempt*	<input type="checkbox"/> Yes	<input type="checkbox"/> Not required / fully exempt*

(C) Aptitude Test requirement (see Note 5)

I have satisfied the Institute's Aptitude Test requirement by virtue of sitting and passing the following(s):

Law Component

- Paper taken in:[#]
- The Institute's Aptitude Test
 - The Institute's Practising Certificate Examinations
 - HKSA/ACCA Joint Examination Scheme
 - Hong Kong Institute of Accredited Accounting Technicians Examinations
 - HKICPA accredited programme offered by tertiary institutions

Details of paper taken

Name of paper: _____

Diet/Academic year passed: _____

Tertiary Institution: _____
(if applicable)

Tax Component

- Paper taken in:[#]
- The Institute's Aptitude Test
 - The Institute's Practising Certificate Examinations
 - HKSA/ACCA Joint Examination Scheme
 - Hong Kong Institute of Accredited Accounting Technicians Examinations
 - HKICPA accredited programme offered by tertiary institutions

Details of paper taken

Name of paper: _____

Diet/Academic year passed: _____

Tertiary Institution: _____
(if applicable)

* Please delete as appropriate.

[#] Please put a "✓" in the appropriate box.

Section 5 – Employment details/practical experience in accountancy (see Note 6)

Please provide employment details/practical experience in accountancy within the last 10 years in chronological order with current employment in the last row. All employment details provided herein must be supported by relevant documents.

	<u>From</u> (dd/mm/yyyy)	<u>To</u> (dd/mm/yyyy)	<u>Name of employer</u>	<u>Work location</u>	<u>Position held</u>	<u>Nature of work</u>
1.	_____	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____	_____

(Please use separate sheets, if necessary. No. of sheet(s) attached _____)

Section 6 – Other particulars[#]

- (A) Type of membership applied for: (see Note 7)
 Certified Public Accountant (CPA) (會計師) Fellow of the Hong Kong Institute of CPAs (FCPA) (資深會計師)
- (B) I am also applying for a practising certificate: (see Note 8)
 Yes, completed Form R-4 enclosed. No
- (C) I have previously been admitted as a member of the Institute:
 Yes, my former membership no. is _____ No
- (D) I have previously been removed from membership of the Institute for non-compliance with the CPD requirements: (see Note 9)
 Yes, a self-explanatory letter is enclosed. No
- (E) I have previously been admitted as an International Affiliate of the Institute:
 Yes, my current / former* registration no. is _____ No
- (F) Communications via email: (see Note 10)
 By email (no extra charge) By post (an annual charge of \$150 will be levied)
- (G) Mail service: (ONLY applicable to applicants using a correspondence address outside Hong Kong) (see Note 11)
 Air mail (no extra charge) Surface mail
- (H) Applications considered and approved by the Council in or after November each year will normally become effective on 1 January of the next calendar year. Applicants who wish to have their application to take effect from the current calendar year should indicate so by putting a "✓" in the following box: (see Note 12)
 Current year (Annual fees for both calendar years are to be paid accordingly – see Note 16.2)

Section 7 – Fit and proper[#] (see Note 13)

Please check the boxes below. For answers indicating a "yes", please provide further explanation in a separate sheet.

(No. of sheet(s) attached _____)

- (a) Behaviour in personal as well as professional life
- Has there been any complaint that you have behaved in a way, whether or not in the course of carrying out professional work, that is likely to bring discredit on you, the Institute or the accountancy profession? Yes No
 - Has there been any complaint against you that you have falsified or caused to be falsified any document? Yes No
 - Has there been any complaint against you that you have made any statement which is material and which you know to be false or do not believe to be true, in respect of any document? Yes No
 - Has there been any complaint against you that you have been negligent in the conduct of your profession, or that you have failed to comply with any professional standards or have been guilty of professional misconduct? Yes No
- (b) Financial integrity
- In the last five years, have you made any compromise or arrangement with creditors, or otherwise failed to satisfy creditors in full? Yes No
 - Have you ever been declared bankrupt or been the subject of a bankruptcy court order in Hong Kong or elsewhere, or has a bankruptcy petition ever been served on you? Yes No

.../ to be continued

* Please delete as appropriate.

[#] Please put a "✓" in the appropriate box.

Section 7 – Fit and proper[#] (cont'd)

Please check the boxes below. For answers indicating a “yes”, please provide further explanation in a separate sheet.

(No. of sheet(s) attached _____)

- (c) Conviction or civil liability
- Have you been convicted of an offence under Part V (Perjury) of the Crimes Ordinance (Cap 200)? Yes No
 - Have you been convicted in Hong Kong or elsewhere of any offence involving dishonesty? Yes No
 - Have you been guilty of misconduct in your professional or business activities? Yes No
 - In the last five years, have you been the subject of any civil action relating to professional or business activities which resulted in a finding against you and involving your fitness or propriety in respect of those activities by a court, or a settlement being agreed? Yes No
- (d) Good reputation and character
In the last five years, have you been:
- refused the right to carry on a trade, business or profession for which a specific license, registration or other authority is required or had such right restricted or withdrawn? Yes No
 - refused entry to any professional body or trade association, or decided not to continue with an application or had membership restricted or withdrawn? Yes No
 - reprimanded, warned about future conduct, disciplined or publicly criticised by any professional or regulatory body? Yes No
 - made the subject of an order of a court or tribunal relating to your fitness or qualification to carry on any trade, profession or business or any appointment or election to any position or office? Yes No
 - investigated on allegations of misconduct or malpractice in connection with professional or business activities which resulted in a formal complaint being made against you, whether or not the complaint was proved or an order was made against you? Yes No

Section 8 – Declaration

- I declare that the above information is true and complete to the best of my knowledge and belief.**
- I declare that I have had no conviction of any criminal offence or professional misconduct locally or overseas, and I undertake to notify the Registrar of any such future conviction as soon as practicable.** (see Note 14)
- I understand that upon Council's approval of my membership application, I shall observe and abide by the Professional Accountants Ordinance, Professional Accountants By-laws and Professional Standards of the Hong Kong Institute of Certified Public Accountants.**
- I waive all claims against the Hong Kong Institute of Certified Public Accountants for any loss or damage I may suffer arising from this application.**

Signature: _____

Date: _____
(dd/mm/yyyy)

[#] Please put a “✓” in the appropriate box.

The completed application form should be sent with all supporting documents and appropriate fees by registered mail to:

The Registrar, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong.

P.S. Applicants may also submit their applications by hand to the Institute's service counter at the above address during office hours.

Notes

Please read these notes carefully before completing **Form R-3**

Note 1 – Requirements for registration as a Certified Public Accountant (CPA)

As required under sections 24(1) and (1A) of the Professional Accountants Ordinance (PAO), to apply for membership of the Hong Kong Institute of CPAs (the Institute), an applicant should:

- (a) have attained the age of 21;
- (b) be of good character and be a fit and proper person to be a certified public accountant;
- (c) either: (i) have completed the Institute's Qualification Programme (QP) or the former HKSA/ACCA Joint Examination Scheme; **OR** (ii) have acquired full membership of an overseas accountancy body by sitting and passing its professional examinations, and met all conditions specified in one of the following agreements that is currently in force between the Institute and the respective overseas body:
 - Membership and Cooperation Agreement (MCA)
 - Reciprocal Membership Agreement (RMA)
 - Mutual Recognition Agreement (MRA)
 - Agreement for Recognition Arrangements (ARA); or
 - Agreement for Mutual Examination Paper Exemption (MEPE); and
- (d) have acquired relevant practical experience in accordance with the Institute's practical experience requirements for membership. For details, please refer to the booklet "Guide to Membership in the Hong Kong Institute of CPAs" downloadable from our website at: www.hkicpa.org.hk/corporate_relations/MGuide.pdf as well as the "Recognition of overseas bodies" section in our website at: www.hkicpa.org.hk/recognition_overseas/mainmenu.php.

Note 2 – Address

- 2.1 Applicant is required to provide his/her residential address and any business address for the Registrar to enter in the register of certified public accountants to comply with section 22(2) of the PAO.
- 2.2 Applicant may choose one of the addresses given as the correspondence address to which all communications from the Institute may be addressed.
- 2.3 Applicant who is working or residing in Mainland China may consider providing address in Chinese to avoid delay in receiving mails from the Institute.

Note 3 – Requirements for registration as a Certified Public Accountant

The length of practical experience required for holders of different academic qualifications is as follows:-

- Approved degree holders 3 years
- Approved accountancy diploma holders 4 years
- Holders of other academic qualifications 5 years

Note 4 – Professional attainments

- 4.1 Applicants are required to sit and pass either the professional examinations run by the Institute or the professional examinations of an accountancy body accepted by the Institute. Applicants applying by virtue of their membership with an accepted accountancy body are also required to satisfy the Institute's Aptitude Test (AT) requirement, unless exempted, to fulfill the examination requirement for membership admission purposes.
- 4.2 The list of accountancy bodies currently accepted by the Institute's Council for partial or full exemption from the Institute's professional examinations and/or AT requirement is detailed in the Institute's website: www.hkicpa.org.hk/corporate_relations/MGuide.pdf.

Note 5 – Aptitude test (AT)

In addition to other requirements, applicants, unless exempted, are required to satisfy the Institute's AT requirement for membership admission. The AT comprises two papers, Hong Kong Law and Hong Kong Taxation. There are other options to satisfy the AT requirement. For details on exemption from the AT or options to satisfy the AT requirement, please refer to the Institute's website: www.hkicpa.org.hk/membership/registrationmatters/registration/rma/aptitude_test.php.

Note 6 – Practical experience in accountancy

- 6.1 Practical experience (實際經驗) means experience whether in Hong Kong or elsewhere acceptable to the Council as an employee of a person practising public accountancy or in the financial or management accountancy department of an organisation in industry, commerce or the public service or in a similar department. It must be full-time. Please refer to the "Practical Experience Requirements for Membership Admission" section on the Institute's website at: www.hkicpa.org.hk/membership/registrationmatters/registration/training/PEF/pe.php for details.
- 6.2 Within the required length of full-time practical experience for membership (see Note 3 above), an applicant can have up to two employments, each of which is less than 12 months long with the same employer. The rest of the experience must be acquired from employment(s) that lasts for at least 12 months with the same employer. Depending on the academic qualifications of the applicant, the respective requirements are:

	Minimum length of full-time practical experience for membership	Maximum number of employments	Maximum number of employments which are less than 12 months each
Approved degree holders	3 years	4	2
Approved accountancy diploma holders	4 years	5	2
Holders of other academic qualifications	5 years	6	2

- 6.3 Practical experience should be substantiated with relevant Institute's training records and/or work testimonials.
- 6.4 Practical experience gained by the Institute's registered students on or after 1 January 2005 and by applicants from other recognised bodies, if applicable, on or after 1 July 2005 must be under the Institute's Authorized Employer (AE) or Authorized Supervisor (AS) complying with the Practical Experience Framework (PEF) requirements. For such experience, a set of completed Prospective Member's Record of Practical Experience that has/ have been duly certified by AE(s) or AS(s) must be submitted together with this application form.
- 6.5 Relevant experience gained by registered students prior to 1 January 2005 and by applicants from other recognised bodies, if applicable, prior to 1 July 2005 under non-AE/ AS will continue to be recognised for the Institute's membership admission on a case-by-case basis.
Please refer to the "Checklist for Membership Applicants" at the end of this form for the supporting documents that are required to certify that the applicant has satisfied the practical experience requirement for membership.
- 6.6 For the policy on recognition of practical experience acquired outside Hong Kong before the mandatory implementation of the AE/ AS Practical Experience Framework for the Institute's registered students on 1 January 2005 or applicants from other recognised bodies on 1 July 2005, please refer to the "Practical Experience Requirements for Membership Admission" section on the Institute's website at: www.hkicpa.org.hk/membership/registrationmatters/registration/training/PEF/pe.php for details.

Note 7 – Designation

Applicant having seven years' standing with an accountancy body accepted by the Council may apply for fellowship directly. The application should be supported by documentary evidence, such as the membership certificate showing the admission date, issued by the accountancy body concerned.

Note 8 – Application for a Practising Certificate

Applicants who also wish to apply for a practising certificate should satisfy the other requirements for the issuance of a practising certificate and submit a completed Form R-4 for the purpose.

Note 9 – Former members removed for non-compliance with the CPD requirements

With effect from the membership renewal for 2005, members of the Institute are required to comply with the prevailing Continuing Professional Development (CPD) requirements prescribed by the Council and submit a signed CPD declaration for membership renewal. Former members of the Institute who were removed for non-compliance with the CPD requirements must submit a letter together with this membership application declaring that they have fulfilled the CPD requirements as stipulated in Statement 1.500 for the year in which their membership was removed. For details of the CPD requirements, please refer to Statement 1.500 in the Institute's website at: www.hkicpa.org.hk/membership/cpd/mandatory/doc/1_500.pdf.

Note 10 – Communications via email

- 10.1 Members are offered an option to receive correspondence from the Institute either in hardcopy format by post (hardcopy communication) or in electronic format via email (e-communication).
If you opt for hardcopy communication, in addition to the first registration and annual fees that are required for your membership application, you are required to pay an annual surcharge of \$150 for this purpose. No refund will be made if you switch to e-communication during the year.
- 10.2 The size of the Institute's email message is normally within 100KB. In order to receive the Institute's correspondence via email, the minimum computer configurations are:
- Windows 98 or above
 - Internet Explorer 6.0 or above
 - Microsoft Word 2000 or above
 - Acrobat Reader 5.0 or above.
- For technical enquiries, please contact the Institute's IT support team on: (852) 2287 7800 or via email at: itsupport@hkicpa.org.hk.

Note 11 – Mail service

For applicants residing overseas who have chosen to receive correspondence from the Institute by post, they may, upon admission, opt to receive their mails from the Institute by air mail. Otherwise, the correspondence will be sent to them by surface mail. No additional charge will be levied for receiving mails by air.

Note 12 – Processing of application

- 12.1 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.
- 12.2 The result of an application will normally be available 10 weeks after the relevant submission deadline. Please refer to the Submission Deadline announced by the Institute from time to time.
- 12.3 Failure to provide full information and evidence may cause delay in the processing of an application.
- 12.4 The Institute reserves the right to verify where necessary the information furnished by the applicant with the employer(s) / parent institute(s) / any third parties concerned.

Note 13 – Fit and proper

- 13.1 Any person seeking the Institute's membership must satisfy the Institute that s/he is a fit and proper person to be a certified public accountant.
- 13.2 The Institute's criteria for considering whether a membership applicant is fit and proper to be a certified public accountant are as follows:
- (a) Fitness – Fitness relates to the competence and capacity of the applicant to fulfill his or her responsibilities whilst training to become a certified public accountant and subsequently as a member of the Institute. Criteria to consider include professional qualifications, knowledge, skills, experience and reliability.
 - (b) Propriety – Propriety relates to the applicant's character and suitability for membership. Criteria to consider include:
 - Adherence to the Institute's Code of Ethics for Professional Accountants, based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour
 - Adherence to professional standards
 - Behaviour in personal as well as professional life
 - Financial integrity
 - Conviction or civil liability
 - Good reputation and character
- 13.3 A "yes" answer to any of the questions of this part of the application form will not automatically result in an applicant being refused membership. The Institute may, however, wish to make further enquiries before reaching a decision.
- 13.4 If the Institute finds out about any matters which an applicant did not disclose this will be viewed very seriously. It could jeopardise the applicant's membership application or continuing registration as a certified public accountant.

Note 14 – Conviction in Hong Kong or elsewhere

A certified public accountant who is convicted either in Hong Kong or in another jurisdiction of any criminal offence or is found guilty of professional misconduct by an overseas professional or regulatory body, is obliged to notify the Institute of the conviction or finding as soon as practicable.

Note 15 – Supporting documents

- 15.1 Applications must be supported by a full set of documents. The documents required depend on whether you apply as a graduate of the Institute's Qualification Programme or former HKSA/ACCA Joint Examination Scheme, or as a member of an overseas accountancy body with which the Institute has a recognition agreement in force. Please refer to the "Checklist for Membership Applicants" at the end of this form for details.
- 15.2 Applications should be supported by originals. However, the Institute accepts photocopies, which must be certified as true copies by any of the following persons:
- (a) A member of the Institute
 - (b) A legal practitioner
 - (c) Government District Officer (through statutory declaration)
 - (d) Authorised staff of the Institute (only if originals are presented with photocopies for certification).

Note 16 – Fees

- 16.1 Fees are paid in respect of the calendar year. An application must be accompanied by the appropriate first registration and annual fees (crossed cheque/ bank draft in Hong Kong dollars payable to "Hong Kong Institute of Certified Public Accountants"; post-dated cheque is not acceptable). Please refer to the Fee Schedule announced by the Institute from time to time.
- 16.2 Applications approved by Council during the year will take effect immediately, except those approved in or after November which will take effect on 1 January of the next calendar year. Applicants whose application will be considered by Council in or after November but wish to have their applications to take effect from the current calendar year are required to indicate their option in Section 6(H) of this Form and pay the annual fees for both the current year and the next calendar year accordingly.
- 16.3 For applicants who are graduates of the Institute's professional examinations, the student registration fee paid for a calendar year may be refunded in full upon their admission as a member of the Institute provided that their membership application is received and approved unconditionally before 30 June in the same year. Under such circumstances, applicants may offset part of the membership application fees upon production of a certified true copy of their student subscription payment receipt when submitting their application.
- 16.4 A \$500 administration charge will be deducted from the refund in case an application is rejected by the Institute or is withdrawn by the applicant.

Note 17 – Change of particulars

Any change in contact details or employment after the submission of the application should be notified to the Registrar in writing within one month thereof. Notification sent via email is not accepted for the purpose.

Note 18 – Enquiries

For enquiries in relation to the application, please contact the Admission Department of the Institute via email at: admission@hkiipa.org.hk; telephone: (852) 2287 7228 or fax: (852) 2575 6852.

Checklist for Membership Applicants

Documents (See Note 15 on page 7)	Graduates of the Institute's QP/JES (See A)	ICAEW under MCA	ICAA / ICAI / ICAS / NZICA / SAICA under RMA	ICAZ under RMA	CICA under MRA	ACCA under old MRA (See B)	ACCA under the latest ARA (See C)	CPAA under old MRA (See D)	CPAA under the latest MRA (See E)	CIMA under MEPE	CICPA under MEPE	AIA under MEPE
Recent photo	Documents to be submitted by ALL applicants											
Application fee (See Note 16 on page 7)												
Hong Kong Identity card/ passport	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Educational Certificate for the highest academic qualification	✓(i)	✓	✓	✓	✓	✓	✓	✓	✓(ii)	✓	✓	✓
Work testimonial(s) / Training Record (see Note 6 on page 5)	✓(iii)	✗	✗	✗	✓(iv)	✓	✓	✓	✓	✓	✓(v)	✓
Membership Certificate issued by your parent institute (vi)	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Evidence certifying the fulfillment of the Institute's Aptitude Test requirement	✗	✗	✗	✓	✓	✗	✓	✗	✓(vii)	✓	✗	✓
Examination Status Report from your parent institute (viii)	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Evidence indicating the date of registration as a student of your parent institute	✗(viii)	✗	✗	✗	✗	✓	✓	✓	✓	✗	✗	✗

Key

ACCA Association of Chartered Certified Accountants
 AIA Association of International Accountants
 ARA Agreement for Recognition Arrangements
 CICA Canadian Institute of Chartered Accountants
 CICPA Chinese Institute of Certified Public Accountants
 CIMA Chartered Institute of Management Accountants
 CPAA CPA Australia

ICAEW Institute of Chartered Accountants in England & Wales
 JES HKSA/ACCA Joint Examination Scheme
 MCA Membership and Cooperation Agreement
 MEPE Agreement for Mutual Examination Paper Exemption
 MRA Mutual Recognition Agreement
 QP Qualification Programme
 RMA Reciprocal Membership Agreement

Qualifications

- (A) Graduates are current or former registered students of the Institute who have completed either the Institute's Qualification Programme or former HKSA/ACCA Joint Examination Scheme. Former registered students of the Institute who were on the Institute's student register as of 31 December 2001 and completed the ACCA professional examinations on or before 31 December 2004 are eligible to apply for the Institute's membership as graduates (ACCA graduates).
- (B) Transitional arrangements of the old Mutual Recognition Agreement are in place and apply to applicants who were registered as ACCA student on or before 15 August 2004 and completed the ACCA professional examinations on or before:
 Accounting graduates - 30 June 2007, Non-accounting graduates - 30 June 2008, Non-degree holders - 30 June 2009
- (C) The latest Agreement for Recognition Arrangements applies to applicants who were registered as ACCA student on or after 16 August 2004 or registered before 16 August 2004 but failed to complete the ACCA professional examinations before the deadline specified in (B) above.
- (D) Transitional arrangements of the old Mutual Recognition Agreement are in place and apply to applicants who were registered as CPAA student on or before 15 August 2004 and completed the CPA Program of CPAA by 30 June 2007.
- (E) The latest Mutual Recognition Agreement applies to applicants who were registered as CPAA student on or after 16 August 2004 or registered before 16 August 2004 but failed to complete the CPA Program of CPAA by 30 June 2007.

Supplementary notes on the supporting documents required for a particular qualification

- (i) If you have attained higher academic qualification after registration as a student, please provide relevant educational certificate.
- (ii) For members of CPA Australia who are applying under the latest Mutual Recognition Agreement that took effect from 1 July 2005 and are holders of a recognised Australian university degree which was obtained through a course of study in Hong Kong or elsewhere outside Australia, his/her academic qualification will need to be assessed by the Institute when applying for membership with the Institute. In this case, these applicants will be required to pay an assessment fee of HK\$1,200 for the purpose.
- (iii) For work testimonial(s) certifying your experience up to 31 December 2004, please also submit a full set of completed Student's Training Record Book of the Institute.
- (iv) Work testimonial(s) only.
- (v) CICPA members whose experience acquired in the Mainland on or after 1 January 2005 which is not under the Institute's Authorized Employer or Authorized Supervisor are required to submit an Organisation Review Questionnaire completed by the applicant's employer together with the Prospective Member's Record of Practical Experience (For QP graduates under the MEPE only).
- (vi) An official statement from the parent institute certifying the membership status and standing of the applicant may be accepted for initial processing of an application. Final approval of an application is conditional upon production of the membership certificate.
- (vii) In addition to evidence certifying that you have met the Institute's Aptitude Test requirement, if you have not passed the QP workshop, please also submit evidence from CPAA certifying that you have met the workshop requirement.
- (viii) Except for ACCA graduates who are required to submit ACCA Examination Status Report and document, e.g. ACCA student card, indicating the date of your first registration as an ACCA student.

