

Body: Association of International Accountants (AIA)

Recognition: Mutual Examination Paper Exemptions

Status as of 19 May 2008: MEPE agreement signed

Deadline for membership application: Nil

- AIA has completed the Institute's review process. Both sides signed a MEPE agreement on 19 May 2008.
- New agreement for mutual examination paper exemption (MEPE) takes effect from 1 June 2008 to 31 May 2013.
- Our unilateral recognition of AIA members ended on 30 June 2005.

Members:

AIA members applying for the Hong Kong Institute of CPAs membership must meet the following criteria:

1. You hold an accounting or non-accounting degree accredited or recognised by the Institute;
2. You have passed the 16-paper AIA Qualifying Examination in Hong Kong or the U.K.;
3. You have completed and passed the workshops of Module A (Financial Reporting), Module B (Financial Management), Module C (Auditing and Information Management) and Module D (Taxation) of the Institute's Qualification Programme (QP)*;
4. You have passed the module examination of Module B (Financial Management) of the QP*;
5. You have passed the final examination of the QP*;
6. You have passed the Institute's aptitude tests on Hong Kong law and Hong Kong taxation;
7. You have gained at least three years of relevant accounting experience under an Institute-authorized employer or supervisor complying with the Institute's practical experience requirements;
8. You are an AIA member in good standing and were registered as a student of AIA in Hong Kong or the U.K.; and
9. You must fulfill other standard membership application requirements of the Institute from time to time, e.g. be fit and proper and not subject to any adverse disciplinary findings or pending complaint or investigation.

* Additional conditions apply. Please refer to the Frequently Asked Questions.

Students:

Students of AIA should note that you are required to become a full member of AIA and a degree holder before you are eligible for exemptions from the QP and admission to the Hong Kong Institute of CPAs under the mutual examination paper exemption agreement.

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