Mainland China University Degree Holders

Make the right start to your career

Under the Institute's Qualification Programme (QP) entry policy, direct admission of Mainland accounting graduates to the QP is based on a case-by-case assessment of the applicants using the following three criteria:

(i) The applicant should be a recognised accounting degree holder from a Mainland university or degree-granting institution under one of the following categories:

<table>
<thead>
<tr>
<th>Category</th>
<th>Criteria</th>
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<tbody>
<tr>
<td>Category A</td>
<td>Tertiary institutions directly affiliated with the PRC Ministry of Education (教育部直屬高等學校)</td>
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<tr>
<td>Category B</td>
<td>Tertiary Institutions accredited by the Chinese Institute of Certified Public Accountants (中國註冊會計師協會)</td>
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<tr>
<td>Category C</td>
<td>Tertiary institutions recognised by the PRC Ministry of Education, which offer accountancy degree programmes and are located in Beijing (北京市), Shanghai (上海市), Guangdong province (廣東省) and Fujian province (福建省)</td>
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(ii) The applicant should have achieved one of the following English competency standards:

- **Test of English as a Foreign Language (TOEFL)**
  - Paper-based test: a score of 550 or above; or
  - Computer-based test: a score of 213 or above; or
  - Internet-based test: a score of 79 or above

- **International English Language Testing System (IELTS)**
  - Overall band of 6.5 or above

- **Chinese Mainland's College English Test (CET)**
  - Band 6; or
  - A total mark of 450 or above in the new CET-6

- **Overseas General Certificate of Education / International General Certificate of Secondary Education (IGCSE)**
  - Grade C or above
Conditional Enrolment

Applicants who have achieved the following **minimum English competency standards** for QP entry will be conditionally admitted to the QP and allowed to take the QP modules. However, they must have achieved the prescribed English standard before being allowed to enroll in the Final Examination of the QP.

- **International English Language Testing System (IELTS)**
  - Overall band of 6.0 or above

- **Chinese Mainland’s College English Test (CET)**
  - Band 4; or
  - A total mark of 450 or above in the new CET-4

- **Public English Test System (PETS)**
  - Band 4

(iii) The applicant should have met the QP’s admission competency requirements in the undergraduate degree, i.e. with adequate coverage of Financial Reporting, Management Accounting, Financial Management, Auditing, Taxation, Business Law, Company Law, Management Information Systems, Economics, Statistics, Marketing and Ethics. For those who have deficiency in the competency areas required, they have to take a HKICPA accredited Conversion Programme (full programme or single subjects) before they are allowed for QP registration.

Practical Experience Requirements for CPA Membership

In order to meet the requirements for CPA membership of the Institute, apart from successful completion of the QP professional examinations, students are also required to comply with the competency-based Practical Experience Framework. For relevant experience gained outside Hong Kong by registered students on or after 1 January 2005, such experience will be recognized only if it is gained under an Authorized Employer / Supervisor (AE/AS). Experience gained in the branch office of an Authorized Employer situated outside Hong Kong will also be recognized. Practical experience other than those gained under the AE/AS will be considered on a case-by-case basis.
Practising Certificate

A CPA who wishes to sign statutory audit reports must apply to the Institute for a Practising Certificate (PC). The applicant needs to meet additional requirements, including ordinarily resident in Hong Kong, PC examinations, auditing experience, continuing professional development, and non-bankruptcy requirements, etc. CPA members who have successfully completed the whole QP (passed the four QP Modules and the Final Examination) are exempted from taking the PC Examinations. However, QP-graduate members with non-Hong Kong accountancy degree who wish to apply for a PC are required to sit and pass the Aptitude Test – Hong Kong Law if they have not taken Hong Kong law subject(s) in a HKICPA accredited accountancy degree or conversion programme. This requirement is applicable to those who register as QP students on or after 1 January 2008. For details of the PC issuance requirements, please refer to the Institute's homepage.