

Qualification Programme



Hong Kong's
CPA Qualification
香港會計師專業資格

**QP applicants with
non-Hong Kong degrees**



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

Student Registration Requirements for Applicants with Non-Hong Kong Degrees

Introduction

This sheet provides information on student registration requirements and procedures for applicants with non-Hong Kong degrees. The special terms defined below are important for understanding the requirements and procedures that are described in the document. These terms are used in the accreditation policy adopted by the Institute for non-Hong Kong degrees under the new Professional Accreditation System and, as such, form the basis of registration requirements for applicants with non-Hong Kong qualifications.

Definitions

1. A 'non-Hong Kong tertiary institution' means any University or other place of tertiary education formed and principally operating in a territory other than Hong Kong.
2. A 'recognised non-Hong Kong tertiary institution' in a specific territory means a non-Hong Kong tertiary institution which has been accorded a status of high academic and quality standing by a State or Independent Body, generally recognised as being statutorily or customarily responsible for monitoring or accrediting tertiary institutions in that territory.
3. A 'relevant degree' means a degree of which the academic coverage of accounting and related subjects substantially meets the graduate competency standards required by the Hong Kong Institute of Certified Public Accountants (HKICPA). As a matter of guidance, the HKICPA will establish whether the degree is relevant or not by reference to a recognised accountancy body, where appropriate.

Registration Requirements and Procedures

A. To be eligible to register as a student of the Institute, you must:

- have a 'relevant degree' granted by a 'recognised non-Hong Kong tertiary institution' AND have acquired sufficient knowledge of Hong Kong law and tax. (please also read Section E for details); OR
- have a degree granted by a 'recognised non-Hong Kong tertiary institution' AND have completed a HKICPA accredited Conversion Programme¹ offered by an approved course provider.

¹ An updated list of Conversion Programmes accredited by the HKICPA is available for reference at the Institute's Student Education & Training Department or at the Institute's homepage at <http://www.hkicpa.org.hk/students>

B. To enable the HKICPA to process your application form, you must provide all of the following:

- a completed Qualification Programme Application for Registration Form;
- the appropriate fees⁺;
- 2 recent passport-sized photographs with your name written on the reverse (one of which is to be affixed on the application form);
- certified[⊕] copies of educational / professional certificates and official transcripts issued by institutions you have attended;
- a copy of documentary evidence of the HKCAAVQ's official assessment² of your qualification, if applicable; and
- additional information as required by the Institute.

C. To assist in speeding up the assessment process, you are encouraged to provide the following:

- syllabuses or course outlines of accounting related subjects you took and passed in your tertiary study (i.e. Financial Accounting, Cost & Management Accounting, Financial Management/Finance, Auditing, Taxation, Company Law, Business Law, Accounting Information Systems/Management Information Systems), if available; and
- information on the structure of your degree programme (i.e. core and required subjects).

² Students can choose, at their own cost, to have their non-Hong Kong degrees and other post-secondary educational attainments assessed by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) as being of the equivalent scope and standard of a degree, relevant or not, as granted by a recognised Hong Kong tertiary institution, before going through the normal HKICPA student registration procedures for non-Hong Kong tertiary qualifications. However, the HKCAAVQ's assessment result shall not be binding on the HKICPA.

⊕ Certification of Documents - All supporting documents must be certified by any one of the following:

- a. Member of HKICPA;
- b. Hong Kong legal practitioner;
- c. Government District Officer (through statutory declaration); or
- d. HKICPA (originals must be presented with photocopies for certification).

✦ All fees by crossed cheque or cashier order should be made payable to the HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS. Cash will not be accepted. Applications will be returned if post-dated or dishonoured cheques are received. All fees paid are non-refundable and non-transferrable regardless of whether the application is successful or not. Fees are subject to revision without prior notice.

D. Processing time for registration

The Institute will process an application for registration as soon as it is received. Non-Hong Kong qualifications are assessed individually. Processing time very much depends on whether all the necessary information for assessment is submitted with the application. Upon receipt of all documents and information required, the Institute normally takes about two months to complete the assessment of an application from non-Hong Kong degree holder. To assist in speeding up the assessment process, applicants are encouraged to provide to the Institute all relevant course information (such as programme structure, course outlines or syllabuses, etc.) when submitting their application. Following the assessment of your application, you will be advised as to whether you need to embark on further study to meet the pre-entry educational requirements for student registration.

E. Knowledge of Hong Kong law and tax

Holders of recognised non-Hong Kong relevant degrees are expected to have acquired sufficient basic knowledge of Hong Kong law and tax before enrolling in the four modules of the Qualification Programme. Such knowledge may be acquired through:

1. attending relevant courses of an approved Conversion Programme;
2. attending relevant in-house training courses provided by an employer;
or
3. self-study.

Candidates are required to indicate in their Module enrolment form, the method(s) (with documentary evidence, if available) through which such knowledge was acquired. Please note that if candidates subsequently perform poorly during the module workshops, they will be asked to leave the four modules.