

Required Items List – for QP Registration (Dec 2014 session)

Early Admission – Accredited Mainland Bachelor Degree Programme

1. Completed QP Registration Form;
2. Completed Result Release Authorization Form;
3. Certified true copy of sub-degree's certificate and full transcript (if any);
4. Certified true copy of bachelor degree's transcript (from year 1 to year 3 / year 4 – 1st semester);
5. Web screenshot copy of bachelor degree's subject list (year 3 / year 4 – current semester)*;
6. Certified true copy of visiting university's transcript (exchange programme; if any);
7. Certified true copy of PRC identity card;
8. Two passport sized photos;
9. Credit Card Payment Authorisation Form for HK\$900 (all fees are non-refundable/non-transferrable).

Remarks: *Certified true copy of current semester transcript should be submitted to HKICPA (HK office) before early-August 2014 in order to complete the assessment.

HK office: 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong (Attn: Student Registration Section)

Early Admission – Accredited Mainland Conversion Programme (MPACC)

1. Completed QP Registration Form;
2. Completed Result Release Authorization Form;
3. Certified true copy of sub-degree certificate and full transcript (if any);
4. Certified true copy of bachelor degree's degree certificate and full transcript;
5. Certified true copy of MPACC's transcript (from year 1 to final year – 1st semester);
6. Web screenshot copy of MPACC's subject list (final year – current semester)*;
7. Certified true copy of visiting university's transcript (exchange programme; if any);
8. Certified true copy of PRC identity card;
9. Two passport sized photos;
10. Credit Card Payment Authorisation Form for HK\$900 (all fees are non-refundable/non-transferrable).

Remarks: *Certified true copy of current semester transcript should be submitted to HKICPA (HK office) before early-August 2014 in order to complete the assessment.

HK office: 27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong (Attn: Student Registration Section)

Section 2 Education / Professional Qualifications

For Mainland China Degree holders (Tick "✓" where appropriate)

- I wish to apply for QP registration by virtue of my degree qualification.

Notes:

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' academic qualifications. The applicant should be a recognized degree holder majoring in accounting and graduate from a mainland university or degree-granting institution under one of the following categories:

1. PRC Ministry of Education recognised universities*
2. PRC Ministry of Education recognised independent campuses*

*The list of the degree-granting institutions can be viewed at www.hkicpa.org.hk
Home page > Becoming a Hong Kong CPA > Qualification Programme (QP) > QP in China

For non-Hong Kong accountancy degree holders with QP student registration date on or after 1 January 2008 are required to take the Institute's Aptitude Test - Hong Kong Law for issuance of Practising Certificate.

For CICPA members / graduates of PRC CPA Uniform Examination (Tick "✓" where appropriate)

- I wish to apply for QP registration by virtue of my CICPA qualification / graduate of PRC CPA Uniform Examination.
- I wish to apply for QP Module exemption under the Mutual Examination Paper Exemptions Agreement for Mainland and Hong Kong Accountants.

For graduates of PRC CPA Uniform Examination with Certificate of Completion (全科合格证)

Date of award
 dd / mm / yyyy
 ____/____/____

Certificate No.

For CICPA member / non-graduates of PRC CPA uniform Examination who registered as a member of CICPA on or before 29 July 2008.

Date of Issuance
 dd / mm / yyyy
 ____/____/____

Certificate No.

Educational Qualifications

Please indicate your tertiary qualification(s) obtained in chronological order

Name of Institution	Designation (e.g. Bachelor of Arts)	Major (e.g. Accounting)	Place/Country	Date of Award (mm/yyyy)

Section 4 Other Particulars

(Tick "✓" where appropriate)

- i) Applications considered and approved by the Institute after the application deadline of the December Module Session 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:
 Current year (Annual fees for both the current and the next calendar years are to be paid accordingly)
- ii) The Institute intends to use the personal data of your name, email address and correspondence address to market its news and information, such as e-circular, CPD activities, students' benefits and events to you. The institute may not do so unless it has received your consent. Please tick the box below to indicate your consent. You may opt out from receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer.

I agree that the Institute may send me materials regarding its news and information, such as e-circular, CPD activities, students' benefits and events to my email address and/ or my correspondence address.

Yes No

Section 5 Declaration

(Tick "✓" where appropriate)

- i) I have been a registered student of the Joint Examination Scheme.
- ii) I am not an existing Hong Kong Institute of CPAs member admitted by virtue of qualifications other than the qualification programme.
 I am not a member of the Hong Kong Institute of CPAs Council and/or any of its Committees.
(Please provide details if you are: _____)

- iii) Disciplinary Provisions — By-Laws 34 - 36 of the Professional Accountants Ordinance empower the Hong Kong Institute of CPAs's Disciplinary Committee to investigate matters relating to misconduct by registered students.

I confirm that I have read and fully understood the above statement and that:

- I am of good character and there is nothing that I should bring to the attention of the Hong Kong Institute of CPAs at this point in time
 details of misconduct of which I have been found guilty are attached

- iv) I confirm that I understand QP-graduate members under the following categories are required to sit and pass the Aptitude Test in Hong Kong Law for Practising Certificate (PC) issuance purposes:

- QP-graduate members with overseas accountancy degree who wish to apply for a PC are required to sit and pass the Aptitude Test in Hong Kong Law if they have not taken Hong Kong law subject(s) (Business Law and/or Company Law) in an accredited university degree programme or in an accredited Conversion Programme of the Institute. This requirement is applicable to those who register as QP students on or after 1 January 2008.
- With effect from the 2008/2009 academic year, the following QP graduates members who wish to apply for a PC are required to sit and pass the Aptitude Test in Hong Kong Law in order to fulfill the competency requirement in local law:
- Students of accredited accountancy degree programmes of the Institute who have studied the law subject(s) (Business Law and/or Company Law) in exchange programmes at non-Hong Kong tertiary institutions; or
 - Non-Hong Kong degree holders who are exempted from the local law subject(s) (Business Law and/or Company Law) in the accredited Conversion Programmes of the Institute.

- v) For Accredited Accounting Technician (AAT) Examination / Professional Bridging Examination (PBE) graduates only

- I wish to apply for QP student registration under the entry route of PBE graduates.
 I hereby authorize HKICPA to obtain my AAT examination result and PBE result from HKIAAT.
(Please specify your HKIAAT / PBE student number or membership number: _____)

- vi) For Recognition of overseas bodies only

- I wish to apply for QP student registration under the entry route of the below agreement
(Please specify the membership of institute which you hold _____ e.g. AICPA, CPAA, etc. and enclose a preliminary assessment email issued by HKICPA's Admission Department.)

- vii) For Chinese Institute of Certified Public Accountants (CICPA) members only

- I wish to apply for QP Module exemption under the Mutual Examination Paper Exemptions Agreement for Mainland and Hong Kong Accountants. I confirm that I understand that the Chinese Institute of Certified Public Accountants (CICPA) members who qualified as a certified public accountant of the Institute by taking Module D (Taxation) and Final Examination of the QP under the Mutual Examination Paper Exemptions Agreement for Mainland and Hong Kong Accountants are required to sit the PC-Law paper for PC issuance purposes. Those who have NOT sat and passed the auditing paper in the PRC CPA Uniform Examination of CICPA are required to sit the PC-Business Assurance and PC-Law papers.

I declare that the information given in this form is true and correct to the best of my knowledge and belief. I hereby make application for registration as a student of the Hong Kong Institute of CPAs and undertake, if registered, that so long as I remain a registered student of the Hong Kong Institute of CPAs, I shall observe and abide by the Professional Accountants Ordinance and Professional Accountants By-Laws which are in force to regulate registered students, and Professional Ethics Statements of the Hong Kong Institute of CPAs.

Signature

Date

____ / ____ / ____
dd mm yyyy



Instruction To Applicants

- Applicants should complete this form clearly and correctly and should take special note of the deadlines and fees.
- Deadlines for Student Registration

For candidates intending to enrol for the first module(s) in	Completed Student Registration Forms must be received by Hong Kong Institute of CPAs no later than		
	Non-Hong Kong Qualifications	Hong Kong Qualifications	Completion of PRC CPA Uniform Examination / Mainland Qualifications
December 2014	27 June 2014	4 July 2014	11 July 2014

- All applications **Must** be supported by documentary evidence of academic achievements. **Certified[®]** true copies of academic records are acceptable. However, if you are submitting your application in person and do not have certified true copies of academic records, originals of all academic records with photocopies should be produced for inspection and certification by the Institute.
- Applicants who have completed the PRC CPA Uniform Examination - Under the agreement signed between the Hong Kong Institute of CPAs and CICPA, Hong Kong Institute of CPAs will forward the following documents to CICPA for certification purpose: "Certificate of Completion" (全科合格证) of the PRC CPA Uniform Examination (全国统一考试) / CICPA membership certificate and Identity Card / Passport.
- Applicants with non-Hong Kong qualifications are advised to read the leaflet "Student Registration Requirements for Applicants with Non-Hong Kong Degrees" for further details, this document can be downloaded from the Institute's website at www.hkicpa.org.hk.
- Failure to submit all the required documents, including the transcripts, correct fee(s) or photos, etc will delay the processing of your application and hence you may not be allowed to enroll for the coming examination session.
- Submission of Application Form** - All applicants are strongly advised to submit their completed applications **via the Institute's online student registration system** at www.hkicpa.org.hk or you may consider submitting your application by post if you are unable to access the Internet.
- Acknowledgement** - Official receipt together with a letter of acknowledgement will be sent to each applicant before module commencing.
- Notice of Application Result** - All applicants may wish to note that the result of your applications will normally be available before the enrolment deadline of each examination session (two months for applicants with non-Hong Kong qualifications) after the date of submission of your application with completed supporting documents.
- Enrolment in the QP Module(s)** - Please note that this form is only applicable to student registration. Registered students who wish to enrol in the QP Module(s) should submit the application through Institute's online enrolment system.

Fee Schedule	
For Sessions offered in year	2014
First Registration	HK\$450 ^a
First Subscription	HK\$450 ^a
Non-Hong Kong Degree Assessment (one-off assessment fee for applicants with non-Hong Kong qualifications)	HK\$1,200 ^b at the time of initial registration
Annual Subscription	HK\$450 ^d
Re-registration	HK\$900 ^e or HK\$1,350 ^f
Re-application	HK\$450 ^g
Qualification Programme Module	HK\$4,400 per Module ^h
Final Examination	HK\$2,000 ⁱ

Notes:

- First Registration fee and the First Subscription fee are the fees payable by a new applicant for initial registration as a student. These fees will be refunded to applicant if the applicant fails to meet the competency requirements for QP admission after conducting a case-by-case assessment on the applicant's academic qualification.
- The non-Hong Kong qualification assessment fee is non-refundable and non-transferable regardless of whether the application for student registration is successful.
- Applicants fail to submit the required documents for assessment within 6 months from the date of submission the QP registration form, their application would be deemed un-successful and the fees paid are non-refundable. Applicants are required to submit a new application and provide supporting documents together with the appropriate fees should they wish to re-apply the QP studentship admission.
- Annual subscription fee is due on 1 January of each year. Students register between 1 January and 31 December of the current year should pay for their annual subscription for the next year on or before 31 January of the next year.
- For students who have notified the Institute before 15 December of the year that they wish to resign from the Institute and have no

fees outstanding, on re-registration, they are only required to pay the Re-registration fee (\$450) + Annual Subscription fee (\$450) = \$900.

- f. For students who resign after 15 December, or are removed from the Register for non-payment of Annual Subscription or for any other reason, such as disciplinary action, on re-registration, they are required to pay an additional Penalty Fee equivalent to the Annual Subscription, i.e. they are required to pay the Re-registration fee (\$450) + Annual Subscription fee (\$450) + Penalty fee (\$450) = \$1,350.
- g. Applicants who have been rejected as a result of not meeting the requisite standard of education will only be required to pay the Re-application fee and Annual Subscription fee for that year upon re-application.
- h. Students who have first time enrolled in a QP core module in full, i.e. workshops and module examination, will be given a hardcopy module learning pack (LP).
- i. Includes both Papers I and II of the final examination.

Students who enroll for QP in Mainland China agree to act as the PRC tax withholding agents in respect of the fees payable to the Institute, and will report and pay turnover tax (i.e. Business Tax or Value Added Tax, if applicable) and related surcharges to the competent tax authorities at their places of residence in accordance with the relevant PRC tax rules. Students who would like to obtain the relevant tax rules may contact the Institute.



Supplementary Note for Mainland Applicants under the HKICPA/CICPA Agreement on Mutual Examination Paper Exemption (MEPE)

Student Registration Requirements

To be eligible for taking the QP, the applicant should:

- (i) be a recognised degree holder;
- (ii) have passed the PRC CPA Uniform Examination with Certificate of Completion; or have registered as a member of CICPA on or before 29 July 2008 though he did not complete the PRC CPA Uniform Examination.

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 (PEF). 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. For QP students under the MEPE working in the Mainland but not under an AE/AS, they may fulfill the practical experience requirements if their employers satisfy certain quality assurance criteria such that they will be regarded as having worked under a structured training environment of a standard equivalent to the PEF.

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. CICPA members who qualified as a CPA member of the Institute by taking Module D (Taxation) and Final Examination of the QP under the MEPE are required to sit the PC-Law paper for PC issuance purpose. Those who have not sat and passed the Auditing paper in the PRC CPA Uniform Examination of CICPA are required to sit the PC-Auditing and PC-Law papers. For details of the PC issuance requirements, please refer to the Institute's homepage.

Supplementary Note for Mainland China university degree holders

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' academic qualifications using the following two criteria:

- (i) The applicant should be a recognized degree holder majoring in accounting and graduate from a mainland university or degree-granting institution under one of the following categories:

PRC Ministry of Education recognised universities*

PRC Ministry of Education recognised independent campuses*

*The list of degree-granting institutions can be viewed at www.hkicpa.org.hk
Home page > [Becoming a Hong Kong CPA](#) > [Qualification Programme \(QP\)](#) > [QP in China](#)

- (ii) The applicant should have met the QP's admission competency requirements (i.e. with adequate coverage of Financial Reporting, Management Accounting, Financial Management, Auditing, Taxation, Business Law, Company Law, Management Information Systems, Economics, Statistics, Marketing, Management and Ethics) in his/her undergraduate degree or by means of completing a conversion programme (i.e. MPAcc) accredited by the Institute. For those who have deficiency in the competency areas required, they can make up the deficiency by completing the relevant subjects in accredited conversion programmes.

Practical Experience Requirements for CPA Membership

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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. CICPA members who qualified as a CPA member of the Institute by taking Module D (Taxation) and Final Examination of the QP under the MEPE are required to sit the PC-Law paper for PC issuance purpose. Those who have not sat and passed the Auditing paper in the PRC CPA Uniform Examination of CICPA are required to sit the PC-Auditing and PC-Law papers. For details of the PC issuance requirements, please refer to the Institute's homepage.

To: Student Registration Section,
Education and Training Department,
Hong Kong Institute of Certified Public Accountants,
27/F., Wu Chung House, 213 Queen's Road East,
Wan Chai, Hong Kong.

QP - University Early Bird / Early Registration Scheme

Authorization Form

With respect to my application for QP registration, I hereby authorise my university _____ (name of university) to send the proof of completion of my academic qualification(s) and my final year results and / or summer term results to the Hong Kong Institute of CPAs (the Institute) for student registration under the Early Bird or Early Registration Scheme.

I understand that **I should apply for my own official full transcript (with graduate status)** from the university and submit it to the Institute's Education and Training Department no later than **31 October 2014**.

Deviation from Curriculum

If credit transfer and/or exemption have been granted during my degree / conversion programme study, I understand that I am required to complete the form below and submit all relevant credit transfer / exemption documents (i.e. substitute subject transcript and my university approval letter) together with my student registration application to the Institute. **I am aware that failure to submit the credit transfer / exemption documents will delay the processing of my application.**

Required Subjects		Substitute Subjects		
Subject Code	Subject Name	Subject Code	Subject Name	Name of Institution

Name: _____ PRC ID#: _____

Signature: _____ Date: _____



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

Please charge my Visa/ MasterCard for the items specified below:

	Amount (HKD)
First Registration Fee – QP in China*	\$ 450
First Subscription Fee – QP in China*	\$ 450
Total:	\$ 900

*The fees are non-refundable and non-transferable regardless of whether the application for student registration is successful.

Visa/ MasterCard will be accepted:-

Payment by: Visa MasterCard

Card Number

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Card Expiry Date: _____

Name of Cardholder: (please print) _____

Pay for Applicant : _____ (ID card# / Passport#: _____)

Cardholder's

Signature: _____ Date: _____

Please return this form duly completed to HKICPA by post or email

Address : 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong.

Email : gp.reg@hkicpa.org.hk

HKICPA Use Only

Auth Code : _____ *Check by* : _____ *Date* : _____

Description

604 - First Registration Fee 604A - First subscription Fee

Receipt issued by : _____

Date : _____