



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

Bridging Programme for ACCA Students / JES Retainers  
**Application for Registration**

Please read the leaflets entitled 'Instructions to Applicants', 'Checklist for Applicants' and 'Important Notes on the Hong Kong Institute of CPAs Bridging Programme' carefully before completing this form.

Please complete all section in BLOCK LETTERS and in BLACK or BLUE INK.

The completed form should be sent with certified true copies of all supporting documents to:

The Chief Executive

Hong Kong Institute of Certified Public Accountants

27<sup>th</sup> Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong

Re: SR-HKICPA BP

Personal Data (Privacy) Ordinance:

All information provided in this form will be used by the Institute for purposes relating to the performance of the Institute's administration function under the Professional Accountants Ordinance including the administration of its examinations and accreditation of qualifications. The provision of personal data by means of this form is voluntary. It may be accessible to offices, committees or persons when processing registrations and examination matters.

For Office Use Only

IR  RR  AN \_\_\_\_\_ RN \_\_\_\_\_ RD / /

**Section 1 Personal Particular**

<b>Title</b> (Tick "✓" as appropriate)	<input type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.			<b>PLEASE AFFIX RECENT PHOTO</b>
<b>Surname</b>				
<b>Forename</b>				
中文姓名 <b>Name (Chinese)</b>				
<b>Date of Birth</b> (dd/mm/yyyy)	/ /			
<b>HK Identity Card No.</b>	( )	<b>Passport No.</b>		
<b>Nationality</b>			<b>Place of Birth</b>	
<b>Home Tel. No.</b>				
<b>Daytime Contact Tel. No.</b>				
<b>Pager / Other Contact Tel. No.</b>				
<b>E-Mail Address</b> (Must be provided)				
<b>Correspondence Address</b>				
	Hong Kong <input type="checkbox"/> Kowloon / New Territories <input type="checkbox"/> Overseas <input type="checkbox"/>			
<b>Residential Address</b> (if different from above)				
	Hong Kong <input type="checkbox"/> Kowloon / New Territories <input type="checkbox"/> Overseas <input type="checkbox"/>			

**Please indicate how you were introduced to the Programme (✓ ONE only):**

- |  |  |
|--|--|
| <input type="checkbox"/> 1. Hong Kong Institute of CPAs Promotional Event/Literature | <input type="checkbox"/> 5. Lecturer     |
| <input type="checkbox"/> 2. Career Service/Literature                                | <input type="checkbox"/> 6. News / Media |
| <input type="checkbox"/> 3. Colleague/Friend   | <input type="checkbox"/> 7. The Internet |
| <input type="checkbox"/> 4. Employer   | <input type="checkbox"/> 8. Other        |

**Have you previously registered as a student of the Qualification Programme? (✓)**

No       Yes  (Previous reg. no. \_\_\_\_\_ )

## Section 2 Educational / Professional Qualifications

### Educational Qualifications

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

Name of Institution	Designation (e.g. Bachelor of Arts)	Major (e.g. Acct., Acct. & Fina.)	Place/Country (e.g. USA, HK)	Date of Award (mm/yyyy)

(Please attach a certified copy of each of academic certificate and transcript for assessment purpose.)

### ACCA Examination Papers passed/exempted<sup>#</sup> (For ACCA student only)

- |  |  |
|--|--|
| <p><b>Part 1</b></p> <p><b>Paper</b></p> <p><input type="checkbox"/> 1.1 Preparing Financial Statements<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK   <input type="checkbox"/> IAS</p> <p><input type="checkbox"/> 1.2 Financial Information for Management</p> <p><input type="checkbox"/> 1.3 Managing People</p><br><p><b>Part 2</b></p> <p><b>Paper</b></p> <p><input type="checkbox"/> 2.1 Information Systems</p> <p><input type="checkbox"/> 2.2 Corporate and Business Law<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK</p> <p><input type="checkbox"/> 2.3 Business Taxation<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK</p> <p><input type="checkbox"/> 2.4 Financial Management and Control</p> <p><input type="checkbox"/> 2.5 Financial Reporting<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK   <input type="checkbox"/> IAS</p> <p><input type="checkbox"/> 2.6 Audit and Internal Review<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK   <input type="checkbox"/> IAS</p> | <p><b>Part 3</b></p> <p>Option papers (any 2 from 4)</p> <p><input type="checkbox"/> 3.1 Audit and Assurance Services<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK   <input type="checkbox"/> IAS</p> <p><input type="checkbox"/> 3.2 Advanced Taxation<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK</p> <p><input type="checkbox"/> 3.3 Performance Management</p> <p><input type="checkbox"/> 3.4 Business Information Management</p><br><p><b>Core papers</b></p> <p><input type="checkbox"/> 3.5 Strategic Business Planning and Development</p> <p><input type="checkbox"/> 3.6 Advanced Corporate Reporting<br/> <input type="checkbox"/> HK   <input type="checkbox"/> UK   <input type="checkbox"/> IAS</p> <p><input type="checkbox"/> 3.7 Strategic Financial Management</p> |
|--|--|

# Please put a ✓ in the appropriate box

(Certified copies of certificates and official transcripts from ACCA and ACCA Student ID are required for assessment purposes.)

### Professional Qualifications (in chronological order)

Name of Professional Body	Place/Country (e.g. USA, HK)	Status (e.g. student, associate member)	Channel of Award (e.g. exam, election)	Date of Award (mm/yyyy)

(Certified copies of your professional qualification certificates and official transcripts should be attached for assessment purposes.)

## Section 3 Employment Details

Are you currently employed? (✓)

YES (go to Part A)

NO (go to Part B)

### Part A

Appointment (✓ ONE only)

1. Full Time

2. Part-time

3. Temporary

Employment Category (✓ ONE only)

1. Accounting Practice (CPA Firm)

5. Commerce (e.g. banking, finance, etc.)

2. Public Sector / Government

6. Education

3. Non-profit Making Organisation

10. Other (please specify) \_\_\_\_\_

4. Industry (e.g. manufacturing, construction, etc.)

Number of Employees (✓ ONE only)

1. 1 - 10

4. 251 - 500

2. 11 - 50

5. 500 and over

3. 51 - 250

Job Category (✓ ONE only)

01. Accounts - Junior

06. Audit - Junior

11. Non-accounts - Junior

02. Accounts - Senior

07. Audit - Senior

12. Non-accounts - Senior

03. Accounts - Supervisor

08. Audit - Supervisor

13. Non-accounts - Supervisor

04. Accounts - Mgr. or above

09. Audit Mgr. or above

14. Non-accounts - Mgr. or above

05. Accounts - Other

10. Audit - Other

15. Non-accounts - Other

Name of Employer \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Office Tel. No. (General) \_\_\_\_\_ Fax: \_\_\_\_\_ Job Title: \_\_\_\_\_

Training Manager (or Supervisor) Mr. / Miss / Mrs. / Ms. \* \_\_\_\_\_ Job Title: \_\_\_\_\_

### Practical Experience Requirements

Are you supervised under an Authorised Employer (AE) or an Authorised Supervisor (AS)?

Yes, the name of my AE / AS\* is \_\_\_\_\_

No.

For details of the practical experience requirements, please visit the Institute's website at <http://www.hkicpa.org.hk/membership/registrationmatters/registration/training/PEF/pef.php>.

\* delete as appropriate

### Part B

(✓ ONE only)

7.  Full/Part-time student

8.  Recent graduate

9.  Unemployed

## Section 4 Declaration

(Tick "✓" where appropriate)

i)  I am a ACCA student.  I am a JES Retainer.  I am a HKIAAT Student.

ii)  I am not an existing member of the Hong Kong Institute of CPAs admitted by virtue of qualifications other than the qualification programme.

I am not a member of the Council of the Hong Kong Institute of CPAs 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 HKICPA'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 HKICPA at this point in time

details of misconduct of which I have been found guilty are attached

iv)  I understand that my registration under the Bridging Programme is for the purpose of satisfying the professional examinations requirement for membership admission of the Hong Kong Institute of CPAs only. It does not entitle graduates of Bridging Programmes to any automatic exemption from the Institute's Practising Certificate examinations, full or partial membership recognition by other bodies or exemptions from PRC Uniform Examination, which are available to regular QP graduates.

I declare that the information given in this form is true and correct to the best of my knowledge and belief. I also confirm that I have read and understand the policies and benefits for ACCA students / JES Retainers to register under the Hong Kong Institute of CPAs Bridging Programme. 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

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

## Instructions to Applicants

Applicants should complete this form clearly and correctly and should take special note of the deadlines.

### 1. Deadlines for Student Registration

For candidates intending to enrol for the first Module/Examination in	Completed Student Registration Forms must be received by the Institute no later than
September 2009 (QP)	17 July 2009
December 2009 (ATE/PBE)	15 July 2009

- All applications **must** be supported by documentary evidence of academic achievements. **Certified**<sup>+</sup> 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.
- Failure to submit all the required documents, including the photos, will delay the processing of your application. Please refer to the 'Checklist for Applicants' to help speedy processing of your application.
- Submission of Application Form** - All applicants are strongly advised to submit their completed applications **by post**.
- Acknowledgement** - The Institute will issue a letter of acknowledgement to each applicant upon receipt of the application.
- Notice of Application Result** - Applicants are normally notified of their application result within two months from the date of submission of their completed application.
- Enrolment in the Professional Programme** - Please note that this form is only applicable for student registration under the Bridging Programme. Registered students who wish to enrol in the Professional Programme, Accounting Technician Examination (ATE) / Professional Bridging Examination (PBE) should complete the respective Enrolment Forms. For application details, please visit: [www.hkicpa.org.hk](http://www.hkicpa.org.hk) (the Institute) / [www.hkiaat.org](http://www.hkiaat.org) (HKIAAT).

Fee Schedule (for Sessions/Examinations offered in 2009)	
Qualification Programme Module	\$4,000 per Module <sup>*</sup>
Final Examination	\$1,800 <sup>**</sup>
Professional Bridging Examination (PBE)	\$650 per Paper
Accounting Technician Examination (ATE)	\$400 per Paper (except Paper 1, \$800)

- Currently, ACCA students are waived from initial registration fee, first annual subscription fee and all exemption fees.

#### QP (For students who are required to take QP)

Students who register in 2009, and have the first eligible Module session in February, May or September 2009, will have to pay for their Annual Subscription for 2010 on or before 31 December 2009.

#### ATE/PBE (For students who are required to take ATE/PBE)

Annual Subscription fee is due on 1 January of each year immediately following the date of registration, e.g. for students with a registration date between 1 January and 15 November 2009, they will have to pay 2010 Annual Subscription fee.

Notes:

\* Includes the Candidate Learning Pack, module workshops and module examination.

\*\* Includes both Papers I and II of the final examination

Speed it up by sending us your application



**BY POST**



### Checklist for Applicants

Incomplete applications will delay the processing procedure. Before submitting your application, you are **reminded** to ensure that **all documents are in order**. The following checklist should be duly completed and included with your application form:

- 2 recent passport-sized photographs (3cm x 4cm) with your full name clearly written on the reverse (one of which is to be affixed on the application form)
- A Certified<sup>+</sup> copy of your Hong Kong Identity Card / Passport
- Certified<sup>+</sup> copies of educational / professional certificates and official transcripts issued by institutions
- Credit transfer / exemption documents, if any
- Certified<sup>+</sup> copies of ACCA Examination Transcript and ACCA Student ID
- A stamped (\$1.40), self-addressed envelope (**Only for those applications made by post**)
- Certified<sup>+</sup> copies of ACCA annual fee receipt (current year).

Name: \_\_\_\_\_ Date: \_\_\_\_\_

#### ⊕ **Certification of Documents –**

Photocopies of HK Identity Card / Passport and all other supporting documents must be certified by any one of the following persons:

- Member of the Hong Kong Institute of CPAs
- Hong Kong legal practitioner
- Government District Officer (through statutory declaration)
- The Institute (only if originals are presented with photocopies for certification)

Example:

Certified True Copy by
_____
Chan Tai Man
Hong Kong Institute of CPAs Member (No. xxxxx)

## Important Notes on the Hong Kong Institute of CPAs Bridging Programme

### General Policy

1. To be eligible for registration under the Bridging Programme, applicants must be registered as a student with ACCA on or before 15 August 2004. Current registered students of the Institute under the JES Retainers Register can also apply for transferring their studentship under the Bridging Programme.
2. The Bridging Programme for ACCA students is open for registration from 1 July 2005 to 30 June 2010, as part of the transitional arrangements for students affected by the termination of the mutual recognition agreement between the Institute and ACCA on 30 June 2005. Also, to protect the interests of JES Retainers, the Institute offers them a similar bridging route as ACCA students to join the QP should they wish, by allowing them to enroll in the Bridging Programme.
3. The Bridging Programme comprises the Accounting Technician Examination (ATE) and/or Professional Bridging Examination (PBE) and QP. Possible exemptions may be granted under the ATE, PBE and QP. Exemptions will be assessed, on a case-by-case, based on the student's ACCA results transcript.
4. Students taking advantage of the Bridging Programme should note that this route is available for the purpose of satisfying the professional examinations requirement for membership admission of the Hong Kong Institute of CPAs only. It does not entitle them to any automatic exemption from the Institute's Practising Certificate examinations, full or partial membership recognition by other bodies or exemptions from the PRC Uniform Examination, which are available to regular QP graduates.
5. The overriding rule is that the number of papers ACCA students/JES Retainers will need to attempt will not be more than the number required under the ACCA scheme, excluding referral passes.
6. Students who have passed/exempted from **less than nine** ACCA papers will receive full credit for those ACCA papers passed/exempted. These students will be assigned appropriate ATE/PBE papers offered by the Institute's subsidiary, the Hong Kong Institute of Accredited Accounting Technicians Limited (HKIAAT), before they are eligible for entry into the QP.

7. ACCA students/JES Retainers who are **non-relevant graduates** and **non-graduates** may be required to take the ATE and/or PBE.
8. ACCA Students/JES Retainers will have to take the Final Examination and one Module of the QP as the minimum requirement.
9. Assessment/exemption is based on results at the time of registration to the Bridging Programme and not on future results, if any, under ACCA. The Institute's determination of appropriate exemptions is final and will not be subject to appeal.
10. Students converted onto the Register will be deemed new students of the Institute/HKIAAT and therefore will have ten years from the date of conversion to complete their professional programme/examination.
11. Initial registration fee, first annual subscription fee and all exemption fees, if any, will be **waived** on production of valid ACCA student ID, relevant receipts and results transcript. However, subsequent subscription fee to the Institute /HKIAAT, QP Module and final examination fees and/or HKIAAT examination fees and related fee, if any, will apply as for regular QP/HKIAAT students. For students who will take ATE/PBE under the Bridging Programme are required to pay the annual subscription fee of HKIAAT.
12. Fees for HKIAAT:
  - Annual subscription: \$600 (ATE); \$600 (PBE)
  - Examination Fees: \$400 for all papers except Paper 1 at \$800 (ATE); \$650 (PBE)
13. Applicants who wish to register under the QP by virtue of their academic qualification(s) other than their ACCA results, e.g. ACCA students who are recognised accountancy degree holders or recognised non-accountancy degree holders and have completed a **Conversion Programme** accredited by the Institute will be eligible for direct entry to QP, irrespective of the number of papers for which they are exempted/passed under the ACCA examinations.

They should complete the form: SR-QP "Qualification Programme – Application for Registration". Under such circumstance, applicants will be required to pay the Initial registration fee, first annual subscription fee and assessment fee for non-Hong Kong qualifications, if any. In addition, these QP students will have to take the four Modules and Final Examination without any exemption. However, upon graduation from the QP and become member of the Institute, they would be entitled to exemption from the Hong Kong Institute of CPAs Practising Certificate examinations, membership recognition by other bodies and exemptions from the PRC Uniform Examination.

14. Registration is open to eligible ACCA students/JES Retainers on a one-off basis only, i.e. **no re-registration is allowed**.

### Exemption Policy

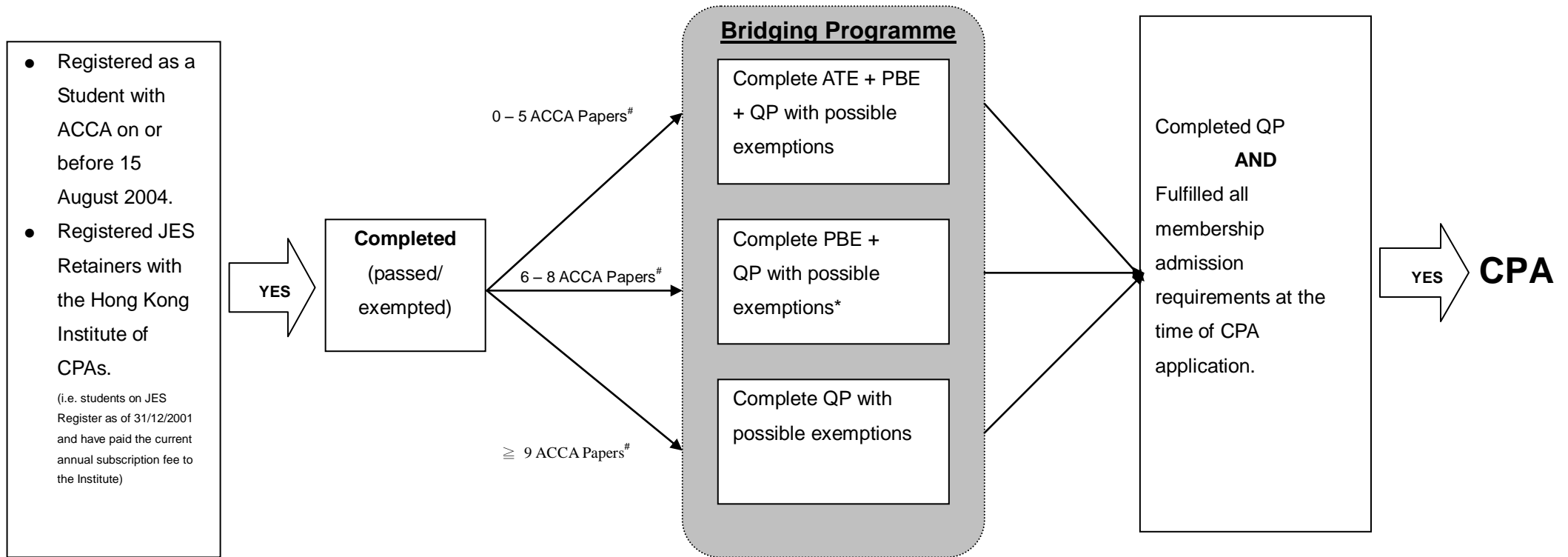
- Block exemption from ATE Papers 1 to 3 will be given to all applicants.
- Applicants who required to take PBE Paper II "Management Accounting" will be granted exemption from ATE Paper 4 "Information Technology Applications in Accounting"
- Applicants who required to take PBE Paper I "Financial Reporting" will be granted exemption from ATE Paper 7 "Advanced Accounting".
- For those who have not passed/exempted ACCA Paper 2.3 "Business Taxation", they must take ATE Paper 5 "Hong Kong Taxation".
- For those who have not passed/exempted ACCA Paper 2.6 "Audit and Internal Review", they must take ATE Paper 8 "Auditing".
- For those who have not passed/exempted ACCA Paper 2.2 "Corporate and Business Law", they must take ATE Paper 6 "Hong Kong Business Law" + PBE Paper IV "Legal Environment".

- Those with 9-13 papers passed/exempted → QP with possible exemptions as follows:

- for exemption from Module A Financial Reporting, ACCA students must have sat and passed ACCA Paper 3.6 Advanced Corporate Reporting;
- for exemption from Module B Financial Management, ACCA students must have sat and passed either ACCA Paper 3.3 Performance Management or Paper 3.5 Strategic Business Planning and Development or Paper 3.7 Strategic Financial Management;
- for exemption from Module C Auditing and Information Management, ACCA students must have sat and passed ACCA Paper 3.1 Audit and Assurance Services;
- for exemption from Module D Taxation, ACCA students must have sat and passed ACCA Paper 3.2 Advanced Taxation; and
- for those ACCA students who have to complete the final three papers, i.e. Papers 3.5, 3.6 and 3.7, they will be requested to take the two most relevant Modules + the Final Examination (maximum 14 papers).

Hong Kong Institute of CPAs  
March 2009

## Routes for ACCA Students / JES Retainers to become a CPA



\* In some cases, students may be required to take ATE Paper(s), for details, please refer to "Important Notes on the Hong Kong Institute of CPAs Bridging Programme".

# ACCA Papers refer to papers of the ACCA examination only and also to the examination papers under the JES.

### Important Notes

- The Bridging Programme for ACCA students/JES Retainers is open for registration from 1 July 2005 to 30 June 2010, as part of the transitional arrangements for students affected by the termination of the mutual recognition agreement between the Institute and ACCA on 30 June 2005. The Bridging Programme comprises the Accounting Technician Examination (ATE) and/or Professional Bridging Examination (PBE) and QP. Possible exemptions may be granted under the ATE, PBE and QP.
- The Institute would give Bridging Programme students the flexibility to convert to QP by way of exemption from the QP and/or ATE and the PBE of the Hong Kong Institute of Accredited Accounting Technicians Limited (HKIAAT).
- ACCA Students/JES Retainers will have to take the Final Examination and one Module of the QP as the minimum requirement.
- Students taking advantage of the Bridging Programme should note that this route is available for the purpose of satisfying the professional examinations requirement for membership admission of the Hong Kong Institute of CPAs only. It does not entitle them to any automatic exemption from the Institute's Practising Certificate examinations, full or partial membership recognition by other bodies or exemptions from the PRC Uniform Examination, which are available to regular QP graduates.
- For detailed policies on Registration and Exemption, please refer to the document of "Important Notes on the Hong Kong Institute of CPAs Bridging Programme".