

Body: Institute of Chartered Accountants of Scotland (ICAS)

Recognition: Reciprocal Membership Agreement
(11 November 2013 – 10 November 2017)

Status as of 18 November 2013: In force

Members:

1. Admitted as full members of ICAS in good standing by completing its education, training and examination programme.
2. Submit membership application to the Hong Kong Institute of CPAs.

Students:

Students of ICAS should note that you are required to complete its education, training and examination programme, become a full member of the institute before you can be admitted as a member of the Hong Kong Institute of CPAs under the Reciprocal Membership Agreement.

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

Updated: 18 November 2013