

Qualification Programme



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

Application for registration (for re-application / re-registration only)

Please read the leaflets entitled "Instructions to Applicants" and "Checklist for Applicants" carefully before completing this form.

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

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

The Chief Executive
Hong Kong Institute of Certified Public Accountants
27th Floor, Wu Chung House,
213 Queen's Road East,
Wanchai, Hong Kong
Re: SR-QP

Personal Data (Privacy) Ordinance: Your personal data collected from this application will be used for the purposes relating to the administration of the Professional Accountants Ordinance and Professional Accountants By-laws. In addition, Hong Kong Institute of Certified Public Accountants ("the Institute") may use the collected data for statistical research and analysis, and for keeping students informed of its services. The provision of personal data by means of this application is voluntary. However, insufficient information may result in rejection of an application. Such data collected may be accessible by the Institute's officers, persons or committees processing the registration, examination and related matters.

Unless otherwise agreed, hard copies of any documents containing your personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws. Please refer to the Institute's privacy policy and personal information collection statement on its website at:
<http://www.hkicpa.org.hk/en/service-tools/privacy-policy/>



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

For Office Use Only

IR RR AN _____ RN _____ RD / /

Section 1 Personal Particular

Title (Tick "✓" as appropriate)	<input type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.			Please Affix Recent Photo
Surname				
Forename				
中文姓名 Name (Chinese)				
Date of Birth (dd/mm/yyyy)	/ /			
HK Identity Card No.	()	Passport No.		
Nationality			Place of Birth	
Home Tel. No.				
Daytime Contact Tel. No.				
Mobile Tel. No.				
E-Mail Address (Must be provided)				
Correspondence Address				
	Hong Kong <input type="checkbox"/> Kowloon / New Territories <input type="checkbox"/> Overseas <input type="checkbox"/>			
Residential Address (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 Education / Professional Qualifications

Educational Qualifications (✓ ONE only)

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

Recognized Degree Holder (complete Part A only)

- For non-Hong Kong 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.

Recognized Degree Holder with completion of Conversion Programme (complete Part B only)

Sub-Degree Holder with completion of Professional Bridging Examination (PBE) (complete Part C only)

Part A

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

Part B

Name of Institution	Designation (e.g. Bachelor of Comm.)	Major (e.g. Marketing)	Place/Country (e.g. USA, HK)	Date of Award (mm/yyyy)

Conversion Programme: Institution _____ Date of completion ____ / ____
 Programme Title _____ mm / yyyy

Part C

Name of Institution	Designation (e.g. Higher Dip, AAT)	Major (e.g. Accountancy)	Place/Country (e.g. USA, HK)	Date of Award (mm/yyyy)

Professional Qualifications (in chronological order) Are you a Hong Kong Institute of CPAs Member?

Yes No

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 certificates and official transcripts issued by institutions should be attached for assessment purposes; and the certification should be made on every page.)

Section 3

3.1 Current Employment Details

Are you currently employed? (✓) <input type="checkbox"/> YES (go to Part A) <input type="checkbox"/> NO (go to Part B)					
Part A					
Appointment (✓ ONE only)					
<input type="checkbox"/> 1.	Full Time	<input type="checkbox"/> 2.	Part-time	<input type="checkbox"/> 3.	Temporary
Employment Category (✓ ONE only)					
<input type="checkbox"/> 01.	Accounting Practice (CPA Firm)	<input type="checkbox"/> 05.	Commerce (e.g. banking, finance, etc.)		
<input type="checkbox"/> 02.	Public Sector / Government	<input type="checkbox"/> 06.	Education		
<input type="checkbox"/> 03.	Non-profit Making Organisation	<input type="checkbox"/> 10.	Other (please specify) _____		
<input type="checkbox"/> 04.	Industry (e.g. manufacturing, etc.)	<input type="checkbox"/> 11.	Accounting Practice (Big Four)		
Number of Employees (✓ ONE only)					
<input type="checkbox"/> 1.	1 - 10	<input type="checkbox"/> 4.	251 - 500		
<input type="checkbox"/> 2.	11 - 50	<input type="checkbox"/> 5.	500 and over		
<input type="checkbox"/> 3.	51 - 250				
Job Category (✓ ONE only)					
<input type="checkbox"/> 01.	Accounts - Junior	<input type="checkbox"/> 06.	Audit - Junior	<input type="checkbox"/> 11.	Non-accounts - Junior
<input type="checkbox"/> 02.	Accounts - Senior	<input type="checkbox"/> 07.	Audit - Senior	<input type="checkbox"/> 12.	Non-accounts - Senior
<input type="checkbox"/> 03.	Accounts - Supervisor	<input type="checkbox"/> 08.	Audit - Supervisor	<input type="checkbox"/> 13.	Non-accounts - Supervisor
<input type="checkbox"/> 04.	Accounts - Mgr. or above	<input type="checkbox"/> 09.	Audit - Mgr. or above	<input type="checkbox"/> 14.	Non-accounts - Mgr. or above
<input type="checkbox"/> 05.	Accounts - Other	<input type="checkbox"/> 10.	Audit - Other	<input type="checkbox"/> 15.	Non-accounts - Other
Company Name: _____ Date of Employment (dd/mm/yyyy): _____					
Address: _____					
Office Tel. No.: _____ Fax: _____ Applicant's Job Title: _____					
Training Manager (or Supervisor) Mr./Miss/Mrs./Ms.* _____ Supervisor's Job Title: _____					
Practical Experience Requirements					
Are you supervised under an Authorized Employer (AE) or an Authorized Supervisor (AS)?					
<input type="radio"/> Yes, the name of my AE / AS * is _____					
<input type="radio"/> No.					
For details of the practical experience requirements, please visit the Institute's website at http://www.hkicpa.org.hk/en/become-a-hkicpa/pef/ .					
Part B (✓ ONE only) 07. <input type="checkbox"/> Full/Part-time student 08. <input type="checkbox"/> Recent graduate 09. <input type="checkbox"/> Unemployed					

3.2 Employment History

Please provide employment history in chronological order:

<u>From</u> (dd/mm/yyyy)	<u>To</u> (dd/mm/yyyy)	<u>Company Name</u>	<u>Work location</u>	<u>Position held</u>	<u>Nature of work</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

(Please use separate sheets, if necessary. No. of sheet(s) attached _____)

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 inform you, where relevant, of CPD activities, students' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. You may opt out of receiving such materials at any time by logging in via the following link:

<https://www.hkicpa.org.hk/en/members-area/comm-preference/>.

I agree that the Institute may send me materials regarding CPD activities, students' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations 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 an existing Hong Kong Institute of CPAs member admitted by virtue of qualifications other than the qualification programme.
 I am 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 graduates under the following categories are required to sit and pass the Aptitude Test in Hong Kong Law for Practising Certificate (PC) issuance purposes:

- QP graduates 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 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

*delete as appropriate

Checklist for QP Student Registration - re-application / re-registration

All applicants are required to submit the followings:

1. Completed Student Registration Form (SR-A1a)
2. A certified true copy of Hong Kong Identity Card / PRC China Identity Card / Passport
3. 2 recent photos
4. A stamped (HK\$1.7), self-addressed envelope (**only for those applications made by HK local post**)

Additional documents - applicants should submit documents in accordance with their entry routes listed as follows:

A. Re-application

1. HKD900
2. Official Transcript & Certificate of Conversion Programme
3. Assessment Letter issued by HKICPA

B. Re-registration

1. HKD1,350

Payment methods

- a. In person: Cash, cheque or credit card
- b. By Post: Cheque or cashier order
The cheque or cashier order should be payable to "HKICPA"

Note: i) All documents submitted should be certified true copy; and the certification should be made on every page.
ii) All checkboxes of Section 4 MUST be ticked (✓) where appropriate.

Why Queue Up?

Apply **By Post** to save your time!

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:

- | | <u>Please tick</u> |
|--|---------------------------|
| 1. *A crossed cheque or cashier order for *\$900 or \$1,350 for *student registration re-application or re-registration payable to "HKICPA"
(Do Not Send Cash By Post) | <input type="checkbox"/> |
| 2. 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). | <input type="checkbox"/> |
| 3. A Certified ⊕ copy of your Hong Kong Identity Card / PRC China Identity Card / Passport | <input type="checkbox"/> |
| 4. Certified ⊕ copies of official Transcript & Certificate of Conversion Programme (for re-application only) | <input type="checkbox"/> |
| 5. A stamped (\$1.70), self-addressed envelope
(only for those applications made by <u>HK local</u> post) | <input type="checkbox"/> |

Name: _____ Date: _____

⊕ Certification of Documents - All documents submitted should be certified by any one of the following persons and the certification should be made on every page:

- a. Member of Hong Kong Institute of CPAs
- b. Hong Kong legal practitioner
- c. Government District Officer (through statutory declaration)
- d. 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)

✦ All fees by crossed cheque or cashier order should be made payable to "HKICPA". Cash will not be accepted. Applications will be returned if post-dated or dishonored cheques are received. **All fees paid are non-refundable and non-transferable regardless of whether the application is successful.** Fees are subject to revision without prior notice.

* delete as appropriate



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 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 Accountancy Degree holders
December 2015	26 June 2015	3 July 2015	10 July 2015

- 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) or CICPA membership certificate, 2 photographs 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. Please complete the checklist to assist your application.
- Submission of Application Form** - The application form and required supporting items / documents should be reached the Institute on or before the application deadline including the submission by post / in person.
- Acknowledgement** - The Institute will issue an official receipt together with a letter of acknowledgement to each applicant upon receipt of the application and payment.
- 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	2015
First Registration	\$450 ^{a, c}
First Subscription	\$450 ^{a, c}
Non-Hong Kong Degree Assessment (one-off assessment fee for applicants with non-Hong Kong qualifications)	\$1,200 ^{b, c} at the time of initial registration
Annual Subscription	\$450 ^d
Re-registration	\$900 ^e or \$1,350 ^f
Re-application	\$450 ^g
Qualification Programme Module	\$4,400 per Module ^h
Final Examination	\$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 are non-refundable and non-transferable regardless of whether the application for student registration is successful. However, the fees will be waived when applicants complete a conversion programme (or required single subjects) and re-submit an application within 2 years from the initial assessment date.
- 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. However, the fees will be waived if applicants complete a conversion programme (or required single subjects) and re-submit an application within 2 years from the initial assessment date.
- 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.

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 recognized 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 recognized universities*

PRC Ministry of Education recognized 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

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.