

Body: Association of Chartered Certified Accountants (ACCA)

Recognition: Mutual Recognition Agreement (MRA)

Status as of 1 July 2025: MRA renewed

- ACCA has completed the Institute's review process and both bodies renewed the MRA.
- The new MRA takes effect from 1 July 2025 to 30 June 2028.
- Transitional arrangements for the 2000 MRA (Old MRA) continue to be in force.

Under New MRA

ACCA members in good standing who are registered as ACCA students in the United Kingdom or Hong Kong on or after 16 August 2004 may apply for membership of the Hong Kong Institute of CPAs if the following requirements under the new MRA are met: -

1. You have attained an academic qualification of at least higher diploma/ associate degree at Hong Kong Qualifications Framework (HKQF) Level 4 or above (or equivalent) from an institution recognised by the Institute. If you possess a non-Hong Kong sub-degree qualification, such qualification must have attained the equivalent standard of HKQF Level 4 or above as assessed by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications.
2. You have passed the ACCA Professional Examination¹ in the United Kingdom or Hong Kong including:

	ACCA Qualification offered before September 2018	ACCA Qualification effective from September 2018
i	P7 – Advanced Audit and Assurance or equivalent examination in previous syllabus	AAA – Advanced Audit and Assurance
ii	P6 (HKG) – Advanced Taxation (Hong Kong) or equivalent examination in previous syllabus	ATX (HKG) – Advanced Taxation (Hong Kong)

You can satisfy the requirements by passing the corresponding module / workshop of the Institute's Qualification Programme (QP).

3. You have passed the Capstone of the current QP or Final Examination (FE)² in previous version of the QP.
4. You have at least three years of practical experience in accountancy which has been gained under an Authorized Employer (AE) or Authorized Supervisor (AS) complying with the Institute's Practical Experience Framework.

¹ If you do not have a bachelor's degree from an institution recognised by the Institute, you must have passed the ACCA Professional Examination in the United Kingdom or Hong Kong which must include the Applied Knowledge and Applied Skills modules (or equivalent examinations from previous syllabus).

² If you have passed the FE, you are also required to complete and pass the workshops of any one of Modules A – D in previous version of the QP. If you have passed the Capstone (which includes workshops) of the current QP, you do not need to meet this workshop requirement.

To enroll for the QP workshop, module(s) or Capstone, please submit a [preliminary assessment](#) of your eligibility for the Institute's membership under the new MRA before you may proceed to enroll.

Under the Transitional Arrangements of the Old MRA

ACCA Members

1. ACCA members in good standing who were registered as students of ACCA on or before 15 August 2004 and completed the ACCA examinations before the extended deadlines shown for students below can apply for membership of the Hong Kong Institute of CPAs under the transitional arrangements of the old MRA.
2. You must satisfy the AE/AS requirement for experience gained on or after 1 July 2005 to qualify for membership in the Institute (3 to 5 years as may be required).

ACCA Students registered on or before 15 August 2004

The Hong Kong Institute of CPAs will continue to accept membership applications from students of ACCA if they were registered with ACCA on or before 15 August 2004 and passed all ACCA examinations held on or before:

Accounting graduates – 30 June 2007

Non-accounting graduates – 30 June 2008

Non-degree holders – 30 June 2009

If you are registered as a student with ACCA after 15 August 2004 or otherwise failed to complete the ACCA examinations by the above deadline, you must fulfill specified conditions in order to qualify for membership in the Hong Kong Institute of CPAs under the new MRA.

ACCA / HKSA JES Students

If you completed the Joint Examination Scheme (JES) on or before the date it was terminated in 2001, you can apply for membership any time:

1. You do not need to become ACCA members to apply for the Institute membership.
2. You do not need to take the Aptitude Test.
3. You must satisfy the AE/AS requirement for experience gained on or after 1 January 2005 to qualify for membership in the Institute (3 to 5 years as may be required).

If you did not complete the JES and were on the JES register as of 31 December 2001, you can apply for membership any time:

1. If you have completed the ACCA examination on or before 31 December 2004, you can apply for membership in the Hong Kong Institute of CPAs without becoming an ACCA member.
2. You do not need to take the Aptitude Test.
3. You must satisfy the AE/AS requirement for experience gained on or after 1 January 2005 to qualify for membership in the Institute (3 to 5 years as may be required).

Updated in July 2025

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