

## Preliminary Assessment of the eligibility of a prospective applicant for registration as a certified public accountant under the mutual recognition agreement between the Hong Kong Institute of Certified Public Accountants and the Association of Chartered Certified Accountants

This FREE preliminary assessment is aimed at assisting prospective membership applicants who have acquired full membership from the Association of Chartered Certified Accountants ("ACCA") or ACCA Affiliates to ascertain whether they are eligible to apply for membership of the Hong Kong Institute of Certified Public Accountants ("the Institute") under the new Mutual Recognition Agreement ("MRA") (formerly known as the agreement for recognition arrangements during the period from 1 July 2005 to 30 June 2015) between the Institute and the ACCA or the transitional arrangements of the old MRA which ended on 30 June 2005 and if so, what further conditions they have to meet before they can apply for the Institute's membership. This Form is not applicable to ACCA students.

This preliminary assessment form is not the application form for registration as a certified public accountant ("Form R-3") and is designed for the aforementioned purpose only. The result of this preliminary assessment is not binding on the Institute. After they have fulfilled all the conditions of the MRA, prospective membership applicants are required to submit a completed Form R-3 along with a full set of supporting documents, duly certified, and application fees to the Institute. The approval or otherwise of the applications will be subject to the Institute's vetting in accordance with the rules and regulations prevailing then.

**NB:** All information received through this form will be treated in the strictest confidence and will not be released to third parties without your duly signed written permission.

Please complete all items except for fields marked with an asterisk (\*) which are optional items.

### Section 1 – Personal particulars

Name in English \_\_\_\_\_  
(Surname) (Other name)

### Contact details for communication about this assessment

Email address \_\_\_\_\_ Day-time contact phone no. \* \_\_\_\_\_

### Section 2 – Academic qualification

Name of University \_\_\_\_\_

Degree awarded \* \_\_\_\_\_ Year of award \* \_\_\_\_\_

### Section 3 – Current status with ACCA #

Date of registration as an ACCA student \_\_\_\_\_ Student no. \_\_\_\_\_  
(dd/mm/yyyy)

Place of registration as an ACCA student  Hong Kong  United Kingdom  Others

Place of sitting and passing the ACCA examination  Hong Kong  United Kingdom  Others

Number of ACCA examination papers that you have been exempted from: \_\_\_\_\_

Completion of ACCA examination at the \_\_\_\_\_ examination session (Note 2)  
(mm/yyyy)

Date of registration as a full member of ACCA \* \_\_\_\_\_  
(dd/mm/yyyy)

### Attainment under ACCA professional examinations

Compulsory papers:	Passed	Not required or Exempted
Paper 3.1 – Audit and Assurance Services / P7 – Advanced Audit and Assurance	<input type="checkbox"/>	<input type="checkbox"/>
Paper 3.2 (HKG) – Advanced Taxation (HK) / P6 (HKG) – Advanced Taxation (HK)	<input type="checkbox"/>	<input type="checkbox"/>
Paper 3.7 – Strategic Financial Management / P4 – Advanced Financial Management	<input type="checkbox"/>	<input type="checkbox"/>

# Please put a "✓" in the appropriate box.

**Section 4 – Declaration #**

- I declare that the above information is true and complete to the best of my knowledge and belief.
- I understand that the purpose of this preliminary assessment is to ascertain whether I am eligible to apply for the Institute's membership under the MRA with the Association of Chartered Certified Accountants and if so, what further conditions I should fulfill before submitting my membership application to the Institute. I understand that the result of this assessment is not binding on the Institute and that approval or otherwise of my future membership application is subject to the Institute's vetting.
- I waive all claims against the Hong Kong Institute of Certified Public Accountants for any loss or damage I may suffer arising from this assessment.

Signature: \_\_\_\_\_

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

(dd/mm/yyyy)

# Please put a "✓" in the appropriate box.

**NOTES**

- The conditions for members of the Association of Chartered Certified Accountants ("ACCA") to obtain membership from the Hong Kong Institute of Certified Public Accountants ("HKICPA") under the new mutual recognition agreement ("MRA") renewed from 1 July 2015 to 30 June 2020 and the transitional arrangements of the old MRA are set out in our webpage on recognition status of ACCA at [https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA-Website/HKICPA/section2\\_become\\_a\\_hk\\_cpa/recog-oversea-bodies/agreement-for-recognition-arrangements/acca.pdf](https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA-Website/HKICPA/section2_become_a_hk_cpa/recog-oversea-bodies/agreement-for-recognition-arrangements/acca.pdf).
- Applicants are required to have sat and passed the 14-paper ACCA professional examination, including the compulsory papers. Those who have been exempted by ACCA from sitting any of the 14 papers of the ACCA professional examination will be assessed by the Institute on a case-by-case basis. Any competency inadequacy identified by the Institute may be bridged by the applicant passing the relevant papers of the ACCA professional examination or the relevant subjects in programmes of or accredited by the Institute. The current overseas assessment fee is HK\$1,200.
- All applicants for the Institute's membership under the new MRA with ACCA or the transitional arrangements of the old MRA are required to fulfill the Institute's practical experience requirements for membership. Please refer to our website at <https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Practical-Experience-Framework/Practical-Experience-Requirements-for-Membership-Admission> for details.
- Information provided for this preliminary assessment process will solely be used to assess your eligibility to apply for registration as a member of the Institute under the new MRA with ACCA or the transitional arrangements of the old MRA. Prospective student/ membership applicants are required to follow the application procedures and requirements as specified in our student/ membership application form, whichever is applicable to your case, and submit relevant supporting documents and appropriate application fees when you apply for registration as our student/ member in future. Your student/ membership application will be assessed in accordance with the rules and regulations prevailing at the time you submit your formal application to the Institute.  
  
Prospective student/ membership applicants should surf our website at: [www.hkicpa.org.hk/en/](http://www.hkicpa.org.hk/en/) from time to time for latest student registration/ membership admission requirements/ procedures.
- Personal Data (Privacy) Ordinance: The provision of personal data by means of this form is voluntary. Data collected is accessible to officers or persons processing registration and related matters. In addition, the Institute may use the collected data for statistical research and analysis.
- Please submit the completed form by email to [admission@hkicpa.org.hk](mailto:admission@hkicpa.org.hk) or by fax to 2575-6852. Please call Admission Department at (852) 2287-7091/ 2287-7042/ 2287-7255 for questions relating to this preliminary assessment.
- It normally takes three working days for an assessment and our findings will be emailed to you.