



Preliminary Assessment of the eligibility of a prospective applicant for registration as a certified public accountant under the 2024 mutual examination paper exemption agreement between the Hong Kong Institute of Certified Public Accountants and Chartered Institute of Management Accountants ("CIMA")

This FREE preliminary assessment is aimed at assisting prospective membership applicants who have acquired full membership from Chartered Institute of Management Accountants ("CIMA") to ascertain whether they are eligible to apply for membership of the Hong Kong Institute of Certified Public Accountants ("the Institute") under the 2024 mutual examination paper exemption agreement ("2024 MEPE") between the Institute and CIMA 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 CIMA students.

This preliminary assessment form is not the application form for registration as a certified public accountant 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 2024 MEPE, prospective membership applicants are required to complete and submit the application through the "Membership Application" online platform. 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 CIMA

Date of registration as a full member of CIMA

(dd/mm/yyyy)

Membership no.

Date of completion of Chartered Global Management Accountant ("CGMA") Professional Qualification

(mm/yyyy)

Attainment under CGMA Professional Qualification (Note 3)

	Passed	Exempted
Paper BA4 - Fundamentals of Ethics, Corporate Governance and Business Law	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
The Foundational Level in CGMA Finance Leadership Program (FLP)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Paper F2 - Advanced Financial Reporting (or equivalent in the FLP)	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Strategic Case Study Exam	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Section 4 – Aptitude test (Note 4)

Have you sat and passed the Institute's Aptitude Test on Hong Kong Law?

☐ Yes

☐ No

Section 5 – 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 2024 MEPE with Chartered Institute of Management 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 Chartered Institute of Management Accountants ("CIMA") to obtain membership from the Hong Kong Institute of Certified Public Accountants ("HKICPA") under the 2024 mutual examination paper exemptions agreement ("2024 MEPE") are set out in our webpage on recognition status of CIMA at https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section2_become_a_hk_cpa/recog-oversea-bodies/mutual-examination-paper-exemption/cima.pdf
- All applicants are required to apply for an assessment of degree at the time of their Qualification Programme ("QP") student registration application to HKICPA, with an assessment fee to be charged.
- Applicants may be exempted from completing and passing the following Modules of the QP in accordance with the following terms and conditions:

Module 10: A member of CIMA must have completed and passed Paper BA4 (Fundamentals of Ethics, Corporate Governance and Business Law) or The Foundational Level in Chartered Global Management Accountant ("CGMA") Finance Leadership Program ("FLP") or have been exempted from taking Paper BA4 or The Foundational Level in CGMA FLP on the ground of being assessed by CIMA as having acquired relevant competences.

Module 11: A member of CIMA must have completed and passed F2 (Advanced Financial Reporting) or equivalent in the FLP.

Module 12: A member of CIMA must have completed and passed Strategic Case Study Exam.

To apply for exemption from Modules of the QP, applicants are required to submit the CGMA Professional Qualification result report for assessment at the time of their QP student registration application to HKICPA. Applicant who have passed relevant paper(s) under a different syllabus of the CIMA or CGMA Professional Qualification should provide further details of the previously passed examination paper(s), which will be assessed on a case-by-case basis. Applicants are required to pass the relevant module(s) of the Institute's QP if they do not meet the exemption requirements.

- All applicants for the Institute's membership under the 2024 MEPE with CIMA are required to satisfy the Aptitude Test requirement by passing the Institute's Aptitude Test in Hong Kong Law OR paper PC-Law in the Institute's Practising Certificate examinations. Please refer to our website at: <https://www.hkicpa.org.hk/en/Membership/Registration/Members-and-Affiliates/Register-as-a-CPA/Aptitude-Test> for further information.
- All applicants for the Institute's membership under the 2024 MEPE with CIMA 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/Revised-Practical-Experience-Framework> for details.
- Information provided for this preliminary assessment will solely be used to assess your eligibility to apply for registration as a member of the Institute under the 2024 MEPE with CIMA. 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 for latest student registration/ membership admission requirements/ procedures.

7. Personal data collected from this form may be accessible by the Institute's officers, persons or committees processing the application and related matters. In addition, the Institute may use the collected data for statistical research and analysis, for keeping members informed of its services and for other uses internally.

The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your request.

Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Membership & Admission Department at 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong (tel: (852) 2287 7228) for the purpose.

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: <https://www.hkicpa.org.hk/en/Tools/Privacy-policy>

8. Please submit the completed form by email to member@hkicpa.org.hk. Please call Membership & Admission Department at (852) 2287-7228 for questions relating to this preliminary assessment.