



MEMBERS' HANDBOOK

Update No. 335

(Issued 19 November 2025)

Document Reference and Title	Instructions	Explanations
<u>VOLUME I</u>		
Contents of Volume I	Discard existing pages i and ii and replace with revised pages i and ii.	Revised contents page

PROFESSIONAL ACCOUNTANTS ORDINANCE, BY-LAWS, RULES, GUIDELINES

<i>Statement 1.500 Continuing Professional Development</i>	Revised Statement 1.500 <i>Continuing Professional Development</i>	Notes
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Notes:

1. The Revised Statement 1.500 *Continuing Professional Development* prescribes additional Continuing Professional Development ("CPD") requirements as follows.
 - 1.1 All members to undertake a minimum of 2 verifiable hours annually on ethics-related CPD activities*.
 - 1.2 Practising Certificate holders ("PC holders") and Responsible Persons ("RPs") of registered Public Interest Entity ("PIE") auditors to undertake a minimum of 5 verifiable hours annually on accounting or auditing-related CPD activities*.
 - 1.3 All members to undertake a minimum of 50% of the required 60 verifiable CPD hours (i.e. 30 verifiable hours) on structured learning activities in each rolling 3-year period.

* The requirements for the CPD hours under 1.1 and 1.2 form part of the existing requirement of 120 CPD hours in each rolling 3-year period. They are additional to the existing specific CPD requirements applicable to holders of a Specialist Designation and RPs of registered PIE auditors.

2. The above changes will be effective in the CPD cycle starting on 1 December 2026, except for the ethics CPD requirement for RPs of registered PIE auditors and PC holders, which would take effect on 1 December 2025.