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

2025

Information Sheet

About us

The Hong Kong Institute of Certified Public Accountants ("HKICPA") is the statutory body established by the Professional Accountants Ordinance (Cap. 50) on 1 January 1973, responsible for the professional training and development of certified public accountants in Hong Kong. The Institute is also the standard setter of the local accounting industry. The Institute has over 47,000 members and around 12,000 registered students.

Duties

- Registering accountants
- Setting standards for the profession, including financial reporting, auditing, ethics and sustainability disclosure
- Regulating the quality of the profession through monitoring of members' continuing professional development compliance and fit and proper status
- Regulating the quality of entry to the profession through its Qualification Programme and related courses
- Providing continuing education and other services to members
- Promoting the accountancy profession both in Hong Kong and overseas

Membership admission

To become a member of the Institute, a candidate has to satisfy the following requirements:

(i) hold a degree or equivalent qualification accredited or recognized by the Institute;

(ii) successfully complete and pass the Institute's Qualification Programme;

(iii) gain relevant practical experience with the Institute's authorized employers or supervisors complying with the practical experience framework;

(iv) be of good character and a fit and proper person to carry the title of Certified Public Accountant; and

(v) be at least 21 years old.

Members of overseas accountancy bodies recognized by the Institute may also be eligible for membership if they meet certain conditions. For details, please refer to the "Guide to Membership in the Hong Kong Institute of CPAs" and form R-3, which can be downloaded from the Institute's website.

Designation of members

I. A member is designated as certified public accountant (CPA) and entitled to use the following initials to indicate his/her status in the Institute:

Member	CPA
Fellow	FCPA (seven years' standing with the Institute)

II. Practising certificate holders are CPAs who can sign statutory audit reports and are entitled to use the following designation to indicate his/her status in the Institute:

Member	CPA (practising)
Fellow	FCPA (practising)

International affiliates

The Institute admits international affiliates who are full members with voting rights of other accounting bodies recognized by the International Federation of Accountants as a full member body. International affiliates normally have the same rights as the Institute's full members (except the right to be elected to Council, vote in Council elections and attend the Institute's general meetings). For more information, please visit the Institute's website.

Practising certificate

A CPA who wishes to sign statutory audit reports must apply for a practising certificate, which is renewed each year. As of 1 October 2022, the statutory power to issue practising certificates lies with the Accounting and Financial Reporting Council (AFRC).

A person holding a practising certificate may describe herself or himself as a CPA (practising). The addition of the word "(practising)" after the designation or otherwise is at the discretion of the practising certificate holder.

Firm and corporate practice registration

A CPA holding a practising certificate who wishes to practise under the name of a firm or corporate practice must apply to the AFRC for registration of the name of the firm or corporate practice under the Accounting and Financial Reporting Ordinance.

Public interest entity (PIE) auditor

Practising certificate holders, firms or corporate practices wishing to perform audit engagements of public interest entities, i.e. entities listed in Hong Kong, are required to register with the AFRC as registered PIE auditors.

If you are a practising member, the renewal of your PC, practice unit and Registered PIE Auditor registration (where applicable) with the AFRC will be subject to the successful renewal of your membership with the Institiute.

Please refer to the Institute's website for more detailed information about qualifying requirements and international affiliates at **www.hkicpa.org.hk**. Application forms are also obtainable from the website or by calling (852) 2528 9000.

Qualification Programme (QP)

The most direct route to qualify as a Hong Kong CPA is through the Institute's postgraduate Qualification Programme. This comprehensive training programme equips prospective accountants with solid accountancy knowledge and focuses on essential skills for a successful career in business. Members who have completed the Qualification Programme are exempt* from the Institute's practising certificate examinations.

Mainland recognition

Institute's members# and QP graduates are exempt from four papers namely "accounting," "auditing," "financial cost management" and "corporate strategies and risk management" of the PRC CPA Uniform Examination, under the Closer Economic Partnership Arrangement (CEPA).

International recognition

The Institute's Qualification Programme is accorded recognition on five continents. The Institute has signed agreements with the chartered accountant institutes of Australia, England and Wales, Ireland, New Zealand, Scotland, South Africa and Zimbabwe, and with CPA Canada△, Association of Chartered Certified Accountants, CPA Australia and Chartered Institute of Management Accountants, for access to membership in their institutes and practising rights in their countries. Please refer to the brochure "Guide to Membership in the Hong Kong Institute of CPAs" for details.

* All QP students registered on or after 1 January 2008 holding a non-Hong Kong accountancy degree are required to sit and pass the aptitude test on Hong Kong law for practising certificate issuance purpose.

\# Members who join the Institute after 29 July 2008 need to qualify through QP to enjoy the exemptions.

△ GAA member CPA Canada is undergoing an internal review of its organization landscape. The required agreement provisions to conclude the renewal of the reciprocal membership agreement between CPA Canada and other GAA accountancy bodies are thus under evaluation by all relevant parties. The HKICPA is actively participating in these discussions and will continue to monitor the situation to safeguard the interests of its members.

Administration of the Institute

Governing body
- A Council of 14 elected, two ex-officio, four appointed and a maximum of two co-opted members, and the immediate past president of the Institute.

Chief Executive & Registrar (Secretary to the Council)

Departments
- Advocacy and practice development
- Corporate communications
- Education and training
- Finance and administration
- Legal
- Member engagement
- Membership and admission
- Standard setting

Institute boards, committees and panels

Statutory board, committees and panels

Disciplinary Panel (Panel B)
Qualification and Examinations Board
Registration Committee

Non-statutory boards and committees

Audit Committee
Auditing and Assurance Standards Committee
Branding and Communication Committee
Corporate Finance Committee
Ethics Committee
Financial Reporting Standards Committee
Governance Committee
Greater Bay Area Committee
Nomination Committee
Professional Accountants in Business Committee
Professional Development Committee
Remuneration Committee
Restructuring and Insolvency Faculty Executive Committee
Small and Medium Practices Committee
Sports and Recreation Committee
Sustainability Committee
Sustainability Disclosure Standards Committee
Taxation Faculty Executive Committee
Young Members Committee

Institute 2024/25 Council

*Elected members**

Au Chun Hing, Edward (President)	FCPA (practising)	P
Law Cheuk Kin, Stephen, JP (Vice-President)	CPA (practising)	N
Lee Shun Yi, Jasmine (Vice-President)	FCPA (practising)	P
Leung Sze Kit, Roy (Immediate Past President)	FCPA (practising)	P
Chan Ting Bond, Michael	FCPA	N
Lam Siu Fung, Frank	FCPA (practising)	P
Li Shun Fai, Michael	FCPA (practising)	P
Liu Kwok Tai, Teddy	CPA (practising)	N
Lo Charbon	CPA (practising)	P
Tong Piu, Barry	FCPA	N
Tse Hoi Fat, Calvin	FCPA (practising)	N
Wong Wai Kei, Vicky	CPA	N
Wu Chun Sing, Parco	FCPA (practising)	P
Yeung Long Yan	CPA	N

Government-appointed lay members

Au King Lun, MH, PhD
Choi Heung Kwan, Agnes, MH
Ho Shuk Ying, Sabrina
Liu Yang, Edward, MH

Ex-officio members

Tang Helen, JP
Registrar of Companies
Representative of the Financial Secretary
Government of the HKSAR

Ng Wai Man, Raymond, JP — CPA
Director of Accounting Services
Government of the HKSAR

Chief Executive & Registrar (Secretary to the Council)

Chan Wing San, Margaret — CPA

* The 14 elected Council members are made up of six certified public accountants who are in full time practice as certified public accountants (practising) (denoted by the letter "P"); six certified public accountants who are not in full time practice as certified public accountants (practising), who may or may not hold a practising certificate (denoted by the letter "N"); as well as two certified public accountants of whom either one or both can be of category P or category N as mentioned above.

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For more information:

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Website Facebook Instagram LinkedIn Wechat