



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

CERTIFICATE IN ACCOUNTING & BUSINESS





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OVERVIEW ↗

The **HKICPA CERTIFICATE IN ACCOUNTING AND BUSINESS (CAB)** is designed to meet the growing demand for professionals who want to demonstrate their accounting and finance expertise in today's dynamic business environment. It serves as a formally recognized achievement that enhances your professional profile across career platforms and networks.

CAB prepares you for the future by strengthening your core capabilities in advanced financial accounting and reporting, while also developing essential competences across business. Through elective modules and flexible self-study learning, CAB empowers you to tailor the learning journey to your career aspirations and network-building goals.

More than a certificate, CAB helps you discover and unlock your potential. Through assessments and practical workshops, it supports career advancement, opens pathways to senior management roles, and even unlocks opportunities to entrepreneurship.

ABOUT HKICPA

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

Our Qualification Programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing, ethical and sustainability disclosure standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognized globally. The Institute is a member of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

WHY SHOULD YOU APPLY FOR CAB? ↗

✓ 1. Verifiable credentials for future-ready skills

CAB gives you official recognition from the HKICPA – a mark that demonstrates you are equipped to meet the needs of today's business world. It certifies your development in:

- **Core enabling competences:** Problem-solving, critical thinking, communication, ethics, and integrity – all applied in workplace scenarios.
- **Advanced accounting:** Technical proficiency and professional judgement in financial reporting that support confident business decision-making.
- **Business essentials:** Integrated knowledge to manage and operate within mission-driven organizations.

Find more details from **Appendix 1**.

✓ 2. A strategic checkpoint in your career journey

CAB is a meaningful milestone designed to help demonstrate your progress.

- Gain in-demand practical accounting skills and real-world professional insights.
- Unlock opportunities for professional advancement – whether in leadership roles or entrepreneurship.
- Stay motivated with formal recognition that brings you closer to your next career goal.

✓ 3. Flexible learning pathways to fit your own pace

CAB offers options for learners from both accounting and non-accounting backgrounds to tailor your learning journey – whether you are studying, working, or just getting started.

- Choose elective modules to match your goals. Learn more in **Appendix 2**.
- Benefit from self-study formats and module exemptions where eligible.
- Learn at your own pace within the designated time frame.

✓ 4. Showcase your achievement and elevate your profile

CAB holders receive an e-certificate and a verifiable digital badge that can be proudly shared on networking platforms or with employers.

- Verify your achievement online securely and easily.
- Enhance your visibility with HR professionals and industry peers.
- Build your professional image and stand out in your network.

WHO IS CAB FOR? ↗

CAB is an ideal choice for individuals at different stages of their academic or career journey – whether you are starting out, advancing your career, or exploring new horizons.

Tertiary students (With or without a business background)

Looking to prepare for your career early or stand out in job interviews?

CAB equips you with advanced accounting knowledge and essential business skills – helping you become a well-rounded, job-ready individual from the start.

Current HKICPA QP students

Already on the QP pathway?

CAB serves as a key milestone, formally recognizing your progress and reinforcing that you are on the right track toward the HKICPA CPA designation.

Non-financial professionals

Finding it challenging to navigate financial information in your current role?

CAB enhances your ability to interpret financial data, support data-driven decisions, and collaborate confidently with finance and cross-functional teams.

Senior management & aspiring entrepreneurs

Managing growth or running a business?

CAB supports your leadership journey by building accounting proficiency, business acumen, and an entrepreneurial mindset – all critical to driving profitability and sustainability.





HOW IS CAB STRUCTURED? ↗

Well-developed programme structure

The curriculum structure of CAB is built within the HKICPA's Qualification Programme (QP) framework. QP is a renowned programme that equips individuals towards the CPA designation. Since its inception in 1999, over 28,000 individuals have graduated from the QP. The curriculum remains relevant and prepares individuals for today's changing global market through continuous review by accounting industry experts all over the world.

The CAB curriculum comprises a mix of compulsory and elective modules for individuals to uptake elements that best fit their needs. Individuals are required to complete the following:

ASSOCIATE LEVEL

(module exemptions available)

- ↗ 6 Compulsory Modules + 2 Elective Modules

PROFESSIONAL LEVEL

- ↗ The Introductory Workshop
- ↗ 1 Compulsory Module + 1 Elective Module
(1 workshop included for each module)

At-a-glance:

Study mode: self-study with online student support

Duration: flexible study schedule (as little as 18 months or upon completion of the required modules within the designated time frame)

Keeping the curriculum relevant

The HKICPA updates the QP curriculum regularly to reflect modern business practices, sustainability reporting, fintech and essential technologies. CAB thus allows candidates to apply what they have learned to real-world scenarios.

Requirements of "Certificate in Accounting and Business"		
	Compulsory	Elective
Associate	6 Modules	Any 2
	M1 Accounting A B M2 Management Accounting B M3 Business Economics B M4 Business Management B M5 Information Management B M6 Financial Accounting A	M7 Financial Management M8 Principles of Auditing M9 Principles of Taxation M10 Business and Company Law
Professional	Introductory Workshop C and	
	1 Module (including workshop) C M11 Financial Reporting A	Any 1 (including workshop) C M12 Business Finance M13 Business Assurance M14 Taxation

C Core enabling competences

A Advanced accounting

B Business essentials



HOW DO YOU START YOUR CAB JOURNEY? ↗

Admission requirements

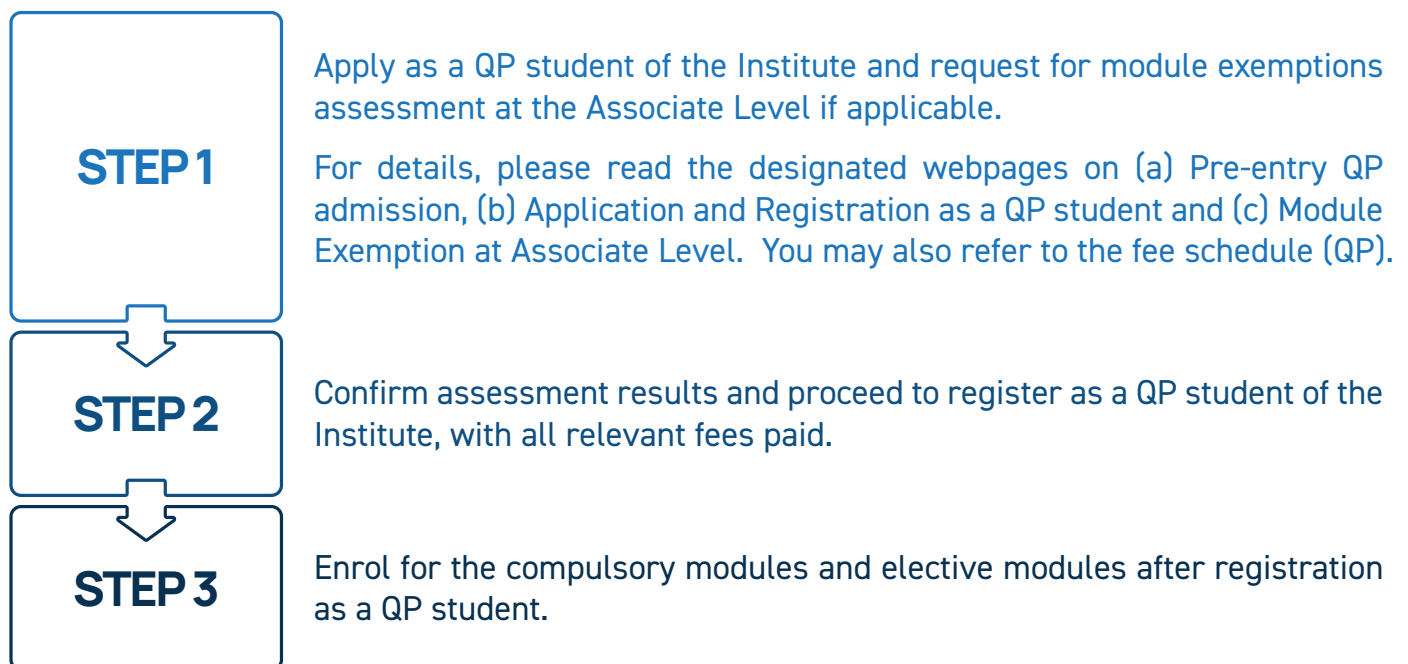
- ↗ Aged 16 or above;
- ↗ Have a good character; and
- ↗ Have attained a qualification of at least higher diploma/ associate degree at Hong Kong Qualifications Framework ("QF") Level 4 or above (or equivalent) from an institution recognized by the Institute for entry into the Associate Level.

Remarks:

- Students who have completed a minimum of two years in a recognized bachelor's degree programme may also be considered for admission, subject to specified conditions.
- Individuals who aspire to acquire the Certificate in Accounting and Business but do not meet the minimum entry requirements may still be accepted, provided that they are at least 25 years of age, have acquired a minimum five years' relevant work experience, and meet the minimum entry requirements for higher diploma/ associate degree programmes under the HKDSE / HKALE (or equivalent).

Steps to apply

To embark on your CAB journey, follow the steps below online:



APPENDIX 1: HOW CAN THE CAB SKILL SET BENEFIT YOUR CAREER DEVELOPMENT? ↗

This table highlights key knowledge and professional skills highly valued by employers, helping you contribute effectively in the workplace.

Corresponding modules are set out below to facilitate your study plan.

In-demand Knowledge and Skills	Corresponding Modules
<p>Core Enabling Competences</p> <ul style="list-style-type: none"> Integration and application of technical knowledge and enabling skills for real-life simulated scenario Demonstration of business acumen, critical analysis, problem solving, communication skills, ethical values and integrity 	<p>Compulsory Introductory Workshop M11 Workshop</p> <p>Elective M12 – M14 Workshops</p>
<p>Advanced Accounting Proficiency</p> <ul style="list-style-type: none"> From basic accounting concepts to advanced financial reporting knowledge to account for complex transactions Evaluation of impact on financial statements Professional judgement on accounting estimates and policies Sustainability reporting 	<p>Compulsory M1 Accounting M6 Financial Accounting M11 Financial Reporting</p>
<p>Business Essentials</p> <ul style="list-style-type: none"> Basic accounting concepts and principles Cost and management accounting Economics in business Business management and operations Use of information management and emerging technology 	<p>Compulsory M1 Accounting M2 Management Accounting M3 Business Economics M4 Business Management M5 Information Management</p>
<p>Legal and Regulatory Compliance</p> <ul style="list-style-type: none"> Company laws and regulations in Hong Kong – from company registration to winding-up Listing Rules and Corporate Governance Code Other laws affecting business, e.g. contract law, employment law, and anti-money laundering, bribery & corruption 	<p>Elective M10 Business and Company Law</p>
<p>Business Finance</p> <ul style="list-style-type: none"> Forward thinking business strategy and management Financial management and treasury management Corporate governance and risk management Data-driven decision making Sustainability in business 	<p>Compulsory M2 Management Accounting</p> <p>Elective M7 Financial Management M12 Business Finance</p>
<p>Tax Compliance and Advisory</p> <ul style="list-style-type: none"> From tax compliance to tax planning strategies Individual & corporate taxation in Hong Kong and mainland China International tax considerations for holding & operating structures 	<p>Elective M9 Principles of Taxation M14 Taxation</p>
<p>Auditing and Assurance</p> <ul style="list-style-type: none"> From audit planning to preparation of auditor's report Risk assessment and internal control Professional scepticism and questioning mind 	<p>Elective M8 Principles of Auditing M13 Business Assurance</p>

APPENDIX 2: HOW SHOULD YOU CHOOSE YOUR CAB ELECTIVES? ↗

Illustrative Examples	Possible Choices on the CAB Electives	
	Associate Modules	Professional Modules
1. As a business degree holder, I want to work as a Financial Analyst at financial institutions.	M7 Financial Management M10 Business and Company Law	M12 Business Finance
2. I wish to work at top-tier CPA firms after graduation, but no auditing and taxation was studied before.	M8 Principles of Auditing M9 Principles of Taxation	M13 Business Assurance
3. I am pursuing BBA studies, and wish to set up my business 10 years later. I need to equip strong knowledge and skills in taxation and law.	M9 Principles of Taxation M10 Business and Company Law	M14 Taxation



CONTACT INFORMATION ↗

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