



Guidelines and Procedures for Accreditation/ Re-accreditation of Conversion Programmes offered by Non-tertiary Institutions or Overseas Tertiary Institutions conducted in Hong Kong

1. Purpose

- To ensure that the programme providers have possessed the required expertise and resources to provide the Conversion Programme.
- To ensure graduates from Conversion Programmes meet the Pre-entry Educational Requirements under the Professional Accreditation System of the Hong Kong Institute of Certified Public Accountants (the Institute).

The Pre-entry Educational Requirements are:-

- (i) (a) A recognized degree from any Hong Kong tertiary institution funded by the University Grants Committee, or accredited by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ); or
- (b) A degree or other academic qualification accepted by Council as being of comparable standard.

and

- (ii) Coverage of graduate competency standards as set out in the attached "Qualification Programme (QP) pre-entry education competency requirements for degree holders (accountancy degrees and conversion programmes)" [\[Annex A\]](#).

For re-accreditation exercises, the objectives are to:-

- (i) To review whether the performance of the programme graduates in the QP demonstrate that they have achieved the competency requirements specified; and
- (ii) To ensure that there are no material changes to the initial programme which may affect the status of accreditation.

2. Programme Providers/ Institutions

- (i) A non-tertiary institution, such as a commercial provider; or
- (ii) An overseas tertiary institution who has partnered with a local tertiary or non-tertiary institution to offer the Conversion Programme.

3. Guidelines for Accreditation

(i) Institutional review – The purpose of this review is to assess the quality and standards of the programme provider offering the Conversion Programme, with particular reference to areas of accounting and related disciplines on the following:-

- the nature, relevance and clarity of the mission and objectives established by the programme provider in relation to its accounting programmes.
- the resources and facilities which comprise both the academic and support staff and physical facilities, and the financial provision available for these and other needs.

(ii) Programme review – The purpose of this review is to assess the extent of coverage as compared with the graduate competency standards set out in [\[Annex A\]](#). Please refer to the following attached documents for assessment details:-

- "Main areas to be considered by the Assessment Team" [\[Annex B\]](#)
- "Main Assessment Areas Questionnaire" [\[Annex C\]](#)
- "Competency Requirements Questionnaire" [\[Annex D\]](#)

It is expected that non-accountancy graduates may have acquired many of the generic skills in their undergraduate studies. The focus of the Conversion Programme is therefore on the development of relevant accountancy and accountancy related technical knowledge and skills of non-accountancy graduates. In addition, the Conversion Programme must have subjects on Hong Kong Law and Hong Kong Taxation.

4. Procedures for Accreditation/ Re-accreditation

The accreditation will comprise an institutional review and the evaluation of individual programme in terms of its coverage of the competency standards.

(i) **Institutional review** – The programme provider which is a non-tertiary institution has to undergo a Review Exercise conducted by the HKCAAVQ such that it has been assessed possessing the institutional competency to effectively manage and provide adequate resources to the development, delivery, assessment and quality assurance of the programme.

If a local partner is engaged in the programme offered by overseas tertiary institutions, the local partner will be exempted from this requirement if it is one of the accountancy departments or schools of the locally recognized universities in Hong Kong which has undergone a quality review process as part of their university's self-accreditation system and/ or funding requirement by the University Grants Committee (UGC). Such exemption will also be extended to the continuing education units of these local recognized universities in Hong Kong, provided that they are covered under their universities' quality assurance review.

- (ii) **Programme review** – The focus of evaluation is on the programme coverage of the desired competencies expected of accounting graduates. It will be conducted in either one of the formats listed below:-
- a. Full-fledged review – An Assessment Team will be formed to conduct the programme review on behalf of the Institute's Qualification and Examinations Board (QEB). The composition of the Assessment Team will be provided to the programme provider for agreement before the commencement of the exercise. The programme provider may request for a change of an Assessor should it perceive a conflict of interest in the Assessor being appointed. The Assessment Team will conduct an accreditation visit to the programme provider.
 - b. Desk-based review – The Institute's accreditation staff will conduct the review exercise on the programme coverage. Accreditation visit is generally not required.

The Assessment Team would make reference to the programme validation/ revalidation conducted by the HKCAAVQ, if applicable, in its accreditation/ re-accreditation exercise.

- (iii) **Annual accreditation update** - The programme provider is requested to complete an annual accreditation update which seeks to ascertain whether any significant changes have occurred in any of the relevant matters affecting each accredited programme and its accreditation status.

5. Accreditation/ Re-accreditation Period

Normally the accreditation period is valid for a maximum of five years subject to approval. However, based on the accreditation outcome and the Assessment Team's determination, the period of accreditation may be shortened as appropriate. Normally, successful re-accreditation of the programme should result in the granting of accreditation for a further period of not more than five years.

6. Accreditation/ Re-accreditation Documentation to be provided by the Programme Provider

--- The programme provider applying for accreditation/ re-accreditation is requested to provide the documents as listed in the attached "Checklist of materials to be submitted" [[Annex E](#)].

7. Advanced Standing/ Exemptions

The programme provider will be responsible for granting specific exemptions to candidates on the basis of their previous studies. However, this should be within general parameters and limits agreed by the Institute. Records of exemptions granted should be kept for the annual accreditation update or re-accreditation purposes.

8. Contract of Undertaking for Conducting the Accreditation/ re-accreditation Exercise

--- The programme provider applying for accreditation/ re-accreditation of its programme by the Institute is required to sign a contract of undertaking in the attached form [[Annex F](#)] to confirm:-

- (i) its acceptance of the accreditation/ re-accreditation guidelines and procedures governing the accreditation/ re-accreditation exercise, and
- (ii) its acknowledgement that the decision of the Council of the Institute on any appeal in respect of the accreditation/ re-accreditation exercise is final and conclusive.

9. Fees

- (i) Full-fledged review exercise

A fee of \$50,000 will be levied for conducting a full-fledged initial accreditation assessment of a programme

- (ii) Desk-based review exercise

Re-accreditation assessment (i.e. renewal of accreditation) assessment is normally conducted in desk-based review format. No charges will be levied for conducting desk-based re-accreditation assessments.

If there is no foreseeable issue in the programme, accreditation visit is generally not required. Otherwise, an Assessment Team will be formed to conduct the re-accreditation exercise in the same way as a full-fledged initial accreditation exercise. In the case that a re-accreditation assessment is conducted in full-fledged review format, the fee schedule as listed in 9(i) applies.

No refund of all or part of the accreditation/ re-accreditation fee will be given once the accreditation/ re-accreditation exercise commences, regardless of the outcome of the exercise. All charges quoted above are subject to review on a regular basis.

(iii) Annual accreditation update

No charges will be levied on annual accreditation update, which will be required as part of the accreditation/ re-accreditation.

10. Review of Outcome and Validity Period
for the Accreditation/ Re-accreditation Exercise

--- Please refer to the attached "Review of Outcome and Validity Period" [[Annex G](#)] for details.

Hong Kong Institute of CPAs
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