



**Guidelines and Procedures for Accreditation/ Re-accreditation of
Conversion Programmes commissioned by CPA Firms**

1. Purpose

- To ensure that the programme provider has possessed the required expertise and resources to provide conversion programme.
- To ensure graduates from the 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 (UGC), 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.
- (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:-

- (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. Criteria to be met before initiating Accreditation Exercise

- (i) The Qualification and Examinations Board (QEB) of the Institute will consider initiating an accreditation exercise for a conversion programme commissioned by a CPA firm if the programme provider has undergone 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.

- (ii) The programme provider will be exempted from the HKCAAVQ Review Exercise requirement if it is one of the accountancy departments or schools of the locally recognized universities in Hong Kong which have undergone a quality review process as part of their university's self-accreditation system and/ or funding requirement by the UGC. Such exemption will also be extended to the continuing education units of the eight locally recognized universities in Hong Kong, provided that they are covered under their universities' quality assurance review as required by the UGC.

3. Programme Providers/ Institutions

- (i) Recognized Programme Providers/ Tertiary Institutions:-

Institutions funded by the UGC, the Open University of Hong Kong (OUHK) and Hong Kong Shue Yan University (HKSYU) excluding the continuing education arms and community colleges.

- (ii) Other Programme Providers/ Tertiary Institutions:-

Non UGC-funded local tertiary institutions other than OUHK and HKSYU, and commercial programme providers.

4. Guidelines for Accreditation

- (i) Institutional review – The purpose of this review is to assess the quality and standards of the programme provider/ institution offering the 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/ institution 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 programme must have subjects on Hong Kong Law and Hong Kong Taxation.

5. 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 in Hong Kong is subject to comprehensive review associated with the requirements of the UGC or the HKCAAVQ. With this assurance of quality, the Institute may rely on the UGC or the HKCAAVQ to monitor the standard of education.
- (ii) **Programme review** – The focus of evaluation is on the programme coverage of the desired competencies expected of accounting graduates. Programme review would make reference to the programme validation/ revalidation conducted by the HKCAAVQ in its accreditation/ re-accreditation exercise. 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 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.
- (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.

6. Accreditation Approach

(i) Recognized Tertiary Programme Providers/ Institutions:-

The Institute will undertake a desk-based review on the initial accreditation of programmes offered by Recognized Tertiary Institutions.

Desk-based review will focus on the programme coverage (i.e. programme review) to ensure that the students of the programmes will be equipped with the knowledge required of them to start/ complete the QP. For straightforward desk-based review exercises without major issues, the Institute will perform the check and verification of the programme coverage to ensure that it can meet the QP pre-entry education competency requirements. In the case of any major issues identified, these will be duly reported to the QEB or its designated body for deliberation and follow up actions.

(ii) Concurrent Programmes offered by the same UGC-funded Institution:-

Some programme providers may run conversion programmes for more than one CPA firm and such firm-based conversion programmes by and large have exactly the same structure and curriculum as the accredited conversion programmes offered by the programme providers to the public, except the firm-based conversion programmes are open exclusively for the firm's employees with no outsiders. In this regard, no new accreditation exercise is needed on a programme being offered to different CPA firms whereby (a) the programme is run by UGC-funded institution (excluding its continuing education arms and community colleges); (b) the programme has already obtained the accreditation status for QP admission; and (c) the institution offering the programme has the appropriate and adequate teaching and other resources to deliver more than one programme simultaneously. However, a desk-based review will be performed to ensure the programme structure, content, delivery and assessment pattern, teaching staff, quality assurance mechanism, etc. are the same as the accredited programme already in offer.

(iii) Other Programme Providers/ Tertiary Institutions:-

A full-fledged accreditation exercise will be conducted by an Assessment Team for initial accreditation of programmes offered by Other Programme Providers/ Tertiary Institutions.

(iv) Re-accreditation for all programmes offered by Recognized Programme Providers/ Tertiary Institutions or Other Programme Providers/ Tertiary Institutions will be in the form of desk-based review.

- (v) The QEB or its designated body may raise any areas of concern or matters for clarification to the programme providers. The accreditation outcome will only be reached until the QEB or its designated body is completely satisfied that the programme providers have addressed the areas of concern.
- (vi) The QEB or its designated body has the discretion to instigate a full-fledged exercise (with campus visit) or request further information from the programme provider, if deemed necessary.

7. Accreditation/ Re-accreditation Period

Normally the accreditation/ re-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.

8. 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](#)].

The programme provider which has already undergone the Review Exercise of the HKCAAVQ is required to provide the Review Report issued by HKCAAVQ.

9. 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.

10. 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.

11. Fees

- (i) Full-fledged review exercise

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

- (ii) Desk-based review exercise

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

In the case that a re-accreditation assessment is conducted in full-fledged review format, the fee schedule as listed in 11(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.

12. 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.