



Guidelines and Procedures for Accreditation/ Re-accreditation of Overseas Degree Programmes conducted in Hong Kong

1. Purpose

To ensure graduates from undergraduate or conversion programmes offered by tertiary institutions 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

As part of the accreditation/ re-accreditation process, overseas degree programmes conducted in Hong Kong will be assessed on whether their programmes are comparable to a degree programme offered by self-accrediting universities in Hong Kong.

The Qualification and Examinations Board (QEB) of the Institute will consider initiating an accreditation exercise for an overseas degree programme conducted in Hong Kong if the following criteria are met:-

- (i) The qualification of the overseas degree programme is accredited by the awarding academic institution and the home country's accreditation authority which must also be recognized by the Institute.
- (ii) The qualification of the overseas degree programme satisfies the educational requirements of the professional accountancy bodies recognized by the Institute in its home country.
- (iii) The programme to be accredited should either be:-
 - registered under the Non-local Higher and Professional Education (Regulation) Ordinance; or
 - exempted from registration under the Non-local Higher and Professional Education (Regulation) Ordinance in Hong Kong.

as proof that the qualification of the overseas degree programme conducted in Hong Kong is equivalent in standard, standing and scope to the home degree by the awarding academic institution and by recognized professional accountancy bodies in their home country.

- (iv) The local tertiary programme/ institution provider, with which the overseas degree awarding tertiary institution has partnered, has to undergo the "Initial Evaluation" (IE) conducted by the HKCAAVQ and get the IE status covering programmes at Qualifications Framework (QF) Level 5 or above.

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 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.

The local tertiary institution/ programme provider in partnership with the overseas degree awarding tertiary institution, which has already passed the IE of HKCAAVQ, will also be required by the Institute, as a condition of continuation of its accreditation, to maintain the valid IE status obtained.

3. Programme Providers/ Institutions

(i) Recognized Tertiary Programmes/ Institutions:-

Programmes/ institutions funded by the UGC, or programmes offered by the Open University of Hong Kong (OUHK) and Hong Kong Shue Yan University (HKSJU) excluding the continuing education arms and community colleges.

(ii) Other Tertiary Programmes/ Institutions:-

Non UGC-funded programmes offered by recognized local tertiary institutions other than those run by OUHK and HKSJU, and top-up degree programmes offered by overseas universities in Hong Kong.

4. Guidelines for Accreditation

(i) Institutional review – The purpose of this review is to assess the quality and standards of the programme provider/ institution awarding the degree, 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 tertiary 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 [\[Annex A\]](#). In addition, the programme must have subjects on Hong Kong Law and Hong Kong Taxation. 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” [\[Annex D\]](#)

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 tertiary institutions in Hong Kong are 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 Programmes/ 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) Other Tertiary Programmes/ Institutions:-

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

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

(iv) 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 concerns of matters.

(v) 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 providers, 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 local partner which has already passed the IE of the HKCAAVQ is required to provide documentary proof of the IE status for offering programmes at QF Level 5 or above to the Institute. If the programme has been validated by HKCAAVQ, the programme provider must submit the report of HKCAAVQ's programme validation to the Institute for its reference. The programme should also be submitted for HKCAAVQ's revalidation before the expiry of the current validation period. The results/ report of the programme validation and revalidation, though not a decisive factor in the Institute's accreditation/

re-accreditation of the programme, may be referred to by the Institute in considering the approval of accreditation/ re-accreditation for the programme.

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 \$60,000 will be levied for conducting a full-fledged initial accreditation assessment.

For concurrent accreditation exercise, the first programme to be accredited will be charged a fee of \$60,000. The second and the subsequent programmes will be charged at \$50,000 each.

(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.

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