

## For Office Use Only

IR  RR  AN \_\_\_\_\_ RN \_\_\_\_\_ RD / /

### 'Section 1 Personal Particular

<b>Title</b> (Tick "✓" as appropriate)	<input type="checkbox"/> Mr. <input type="checkbox"/> Miss <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.			<b>Please Affix Recent Photo</b>
<b>Surname</b>				
<b>Forename</b>				
中文姓名 <b>Name (Chinese)</b>				
<b>Date of Birth</b> (dd/mm/yyyy)	/		/	
<b>HK Identity Card No.</b>	( )	<b>Passport No.</b>		
<b>Nationality</b>			<b>Place of Birth</b>	
<b>Home Tel. No.</b>				
<b>Daytime Contact Tel. No.</b>				
<b>Pager / Other Contact Tel. No.</b>				
<b>E-Mail Address (Must be provided)</b>				
<b>Correspondence Address</b>				
	Hong Kong <input type="checkbox"/> Kowloon / New Territories <input type="checkbox"/> Overseas <input type="checkbox"/>			
<b>Residential Address (if different from above)</b>				
	Hong Kong <input type="checkbox"/> Kowloon / New Territories <input type="checkbox"/> Overseas <input type="checkbox"/>			
<b>Please indicate how you were introduced to the Programme (✓ ONE only):</b>				
<input type="checkbox"/> 1. Hong Kong Institute of CPAs Promotional Event/Literature	<input type="checkbox"/> 5. Lecturer			
<input type="checkbox"/> 2. Career Service/Literature	<input type="checkbox"/> 6. News / Media			
<input type="checkbox"/> 3. Colleague/Friend	<input type="checkbox"/> 7. The Internet			
<input type="checkbox"/> 4. Employer	<input type="checkbox"/> 8. Other			

**Have you previously registered as a student of the Qualification Programme? (✓)**

No       Yes  (Previous reg. no. \_\_\_\_\_ )

## Section 2 Education / Professional Qualifications

### Educational Qualifications (✓ ONE only)

Please indicate your qualification(s) obtained in chronological order.

**Recognised Accounting Degree Holder (complete Part A only)**

- For non-Hong Kong accountancy degree holders with QP student registration date on or after 1 January 2008 are required to take the Institute's Aptitude Test - Hong Kong Law for issuance of Practising Certificate.

**Recognised Non-Accounting Degree Holder having completed a Conversion Programme (complete Part B only)**

**Sub-Degree Holder having completed a Foundation Programme/HKIAAT Graduate having completed the Professional Bridging Examination (complete Part C only)**

#### Part A

Name of Institution	Designation (e.g. Bachelor of Arts)	Major (e.g. Acct., Acct. & Fina.)	Place/Country (e.g. USA, HK)	Date of Award (mm/yyyy)

#### Part B

Name of Institution	Designation (e.g. Bachelor of Comm.)	Major (e.g. Fina., Math)	Place/Country (e.g. USA, HK)	Date of Award (mm/yyyy)

Conversion Programme: Institution \_\_\_\_\_ Date of completion \_\_\_\_/\_\_\_\_  
 Programme Title \_\_\_\_\_ mm yyyy

#### Part C

Name of Institution	Designation (e.g. Higher Dip, AAT)	Major (e.g. Accountancy)	Place/Country (e.g. USA, HK)	Date of Award (mm/yyyy)

Foundation Programme: Institution \_\_\_\_\_ Date of completion \_\_\_\_/\_\_\_\_  
 mm yyyy

(Please attach a certified copy of your Hong Kong Institute of CPAs certificate to show that you meet the pre-entry educational requirement, or your HKIAAT and Professional Bridging Examinations/Foundation Programme certificates for assessment purpose.)

### Professional Qualifications (in chronological order) Are you a Hong Kong Institute of CPAs Member?

Yes  No

Name of Professional Body	Place/Country (e.g. USA, HK)	Status (e.g. student, associate member)	Channel of Award (e.g. exam, election)	Date of Award (mm/yyyy)

(Certified copies of your professional certificates and official transcripts issued by institutions should be attached for assessment purposes.)

## Section 3 Employment Details

Are you currently employed? (✓)  YES (go to Part A)  NO (go to Part B)

### Part A

#### Appointment (✓ ONE only)

1. Full Time  2. Part-time  3. Temporary

#### Employment Category (✓ ONE only)

1. Accounting Practice (CPA Firm)  5. Commerce (e.g. banking, finance, etc.)  
 2. Public Sector / Government  6. Education  
 3. Non-profit Making Organisation  10. Other (please specify) \_\_\_\_\_  
 4. Industry (e.g. manufacturing, construction, etc.)

#### Number of Employees (✓ ONE only)

1. 1 - 10  4. 251 - 500  
 2. 11 - 50  5. 500 and over  
 3. 51 - 250

#### Job Category (✓ ONE only)

01. Accounts - Junior  06. Audit - Junior  11. Non-accounts - Junior  
 02. Accounts - Senior  07. Audit - Senior  12. Non-accounts - Senior  
 03. Accounts - Supervisor  08. Audit - Supervisor  13. Non-accounts - Supervisor  
 04. Accounts - Mgr. or above  09. Audit - Mgr. or above  14. Non-accounts - Mgr. or above  
 05. Accounts - Other  10. Audit - Other  15. Non-accounts - Other

Name of Employer \_\_\_\_\_

Address \_\_\_\_\_

Office Tel. No. (General) \_\_\_\_\_ Fax: \_\_\_\_\_ Job Title: \_\_\_\_\_

Training Manager (or Supervisor) Mr. / Miss / Mrs. / Ms. \* \_\_\_\_\_ Job Title: \_\_\_\_\_

#### Practical Experience Requirements

Are you supervised under an Authorised Employer (AE) or an Authorised Supervisor (AS)?

Yes, the name of my AE / AS \* is \_\_\_\_\_  
 No.

For details of the practical experience requirements, please visit the Institute's website at <http://www.hkicpa.org.hk/en/become-a-hkicpa/pef/>.

Part B (✓ ONE only) 7.  Full/Part-time student 8.  Recent graduate 9.  Unemployed

## Section 4 Declaration

(Tick "✓" where appropriate)

- i)  I have been a registered student of the Joint Examination Scheme.
- ii)  I am not an existing Hong Kong Institute of CPAs member admitted by virtue of qualifications other than the qualification programme.  
 I am not a member of the Hong Kong Institute of CPAs Council and/or any of its Committees.  
(Please provide details if you are: \_\_\_\_\_)
- iii) Disciplinary Provisions — By-Laws 34 - 36 of the Professional Accountants Ordinance empower the Hong Kong Institute of CPAs's Disciplinary Committee to investigate matters relating to misconduct by registered students.  
I confirm that I have read and fully understood the above statement and that:  
 I am of good character and there is nothing that I should bring to the attention of the Hong Kong Institute of CPAs at this point in time  
 details of misconduct of which I have been found guilty are attached
- iv) For holders of non-Hong Kong accountancy degrees only  
 I confirm that I understand QP-graduate members with non-Hong Kong accountancy degree who register as QP students on or after 1 January 2008 are required to take the Institute's Aptitude Test – Hong Kong Law for issuance of a Practising Certificate.
- v) For Chinese Institute of Certified Public Accountants ("CICPA") members only  
 I wish to apply for QP Module exemption under the Mutual Examination Paper Exemptions Agreement for Mainland and Hong Kong Accountants. I confirm that I understand the Chinese Institute of Certified Public Accountants ("CICPA") members who qualified as a certified public accountant of the Institute by taking Module D (Taxation) and Final Examination of the QP under the Mutual Examination Paper Exemptions Agreement for Mainland and Hong Kong Accountants are required to sit the PC-Law paper for PC issuance purposes.
- vi) Applications considered and approved by the Institute after the application deadline of the September Module Session each year will normally become effective on 1 January of the next calendar year. Applicants who wish to have their application to take effect from the current calendar year should indicate so by putting a ✓ in the following box:  
 Current year (Annual fees for both the current and the next calendar years are to be paid accordingly)

I declare that the information given in this form is true and correct to the best of my knowledge and belief. I hereby make application for registration as a student of the Hong Kong Institute of CPAs and undertake, if registered, that so long as I remain a registered student of the Hong Kong Institute of CPAs, I shall observe and abide by the Professional Accountants Ordinance and Professional Accountants By-Laws which are in force to regulate registered students, and Professional Ethics Statements of the Hong Kong Institute of CPAs.

Signature \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
dd / mm / yyyy

# Why Queue Up?

## Apply **By Post** to save your time!

### *Checklist For Applicants*

Incomplete applications will delay the processing procedure. Before submitting your application, you are **reminded** to ensure that **all documents are in order**. The following checklist should be duly completed and included with your application form:

- |                                                                                                                                                                                                                                                                                           | <u>Please tick</u>       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| 1. † A crossed cheque or cashier order for *\$900 or \$1,350 for *student registration application or re-registration payable to Hong Kong Institute of Certified Public Accountants<br><b>(Do Not Send Cash By Post)</b>                                                                 | <input type="checkbox"/> |
| 2. † An additional crossed cheque or cashier order for \$1,200 payable to Hong Kong Institute of Certified Public Accountants<br><b>(Only for applicants with Non-Hong Kong Qualification)</b>                                                                                            | <input type="checkbox"/> |
| 3. 2 / 4 (for those who have completed the PRC CPA Uniform Examination) recent passport-sized photographs (3cm x 4cm) with your full name clearly written on the reverse (one of which is to be affixed on the application form).                                                         | <input type="checkbox"/> |
| 4. A <b>Certified</b> ® copy of your Hong Kong Identity Card / Passport                                                                                                                                                                                                                   | <input type="checkbox"/> |
| 5. <b>Certified</b> ® copies of all educational / professional certificates and all official transcripts issued by institutions (preferably attach syllabus or course description of those subjects on core or non-core accounting sub-disciplines that passed in tertiary study, if any) | <input type="checkbox"/> |
| 6. <b>Certified</b> ® copies of credit transfer / exemption documents, if any                                                                                                                                                                                                             | <input type="checkbox"/> |
| 7. A stamped (\$1.40), self-addressed envelope<br><b>(Only for those applicants made by post)</b>                                                                                                                                                                                         | <input type="checkbox"/> |

Name: \_\_\_\_\_ Date: \_\_\_\_\_

⊕ Certification of Documents - Photocopies of Hong Kong Identity Card / Passport and all other supporting documents must be certified by any one of the following persons:

- a. Member of Hong Kong Institute of CPAs
- b. Hong Kong legal practitioner
- c. Government District Officer (through statutory declaration)
- d. The Institute (only if originals are presented with photocopies for certification)

*Example:* Certified True Copy by

\_\_\_\_\_  
Chan Tai Man  
Hong Kong Institute of CPAs Member (No. xxxxx)

† All fees by crossed cheque or cashier order should be made payable to the Hong Kong Institute of Certified Public Accountants. Cash will not be accepted. Applications will be returned if post-dated or dishonored cheques are received. All fees paid are non-refundable and non-transferable regardless of whether the application is successful. Fees are subject to revision without prior notice.

\* delete as appropriate



## Instruction To Applicants

- Applicants should complete this form clearly and correctly and should take special note of the deadlines and fees.
- Deadlines for Student Registration

For candidates intending to enrol for the first module in	Completed Student Registration Forms must be received by Hong Kong Institute of CPAs no later than		
	Hong Kong Qualifications	Completion of PRC CPA Uniform Examination	Non-Hong Kong Qualifications
December 2010	30 July 2010	30 July 2010	16 July 2010
June 2011	14 January 2011	14 January 2011	31 December 2010

- All applications **Must** be supported by documentary evidence of academic achievements. **Certified<sup>®</sup>** true copies of academic records are acceptable. However, if you are submitting your application in person and do not have certified true copies of academic records, originals of all academic records with photocopies should be produced for inspection and certification by the Institute.
- Applicants who have completed the PRC CPA Uniform Examination - Under the agreement signed between the Hong Kong Institute of CPAs and CICPA, Hong Kong Institute of CPAs will forward the following documents to CICPA for certification purpose: "Certificate of Completion" (全科合格证) of the PRC CPA Uniform Examination (全国统一考试) or CICPA membership certificate, 2 photographs and Identity Card / Passport.
- Applicants with non-Hong Kong qualifications are advised to read the leaflet "Student Registration Requirements for Applicants with Non-Hong Kong Degrees" for further details, this document can be downloaded from the Institute's website at [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
- Failure to submit all the required documents, including the correct fee(s) and photos, will delay the processing of your application. Please complete the checklist (overleaf) to help speedy processing of your application.
- Submission of Application Form - All applicants are strongly advised to submit their completed applications **By Post**.
- Acknowledgement - The Institute will issue an official receipt together with a letter of acknowledgement to each applicant upon receipt of the application and payment.
- Notice of Application Result - Applicants are normally notified of their application result within one month (two months for applicants with non-Hong Kong qualifications) from the date of submission of their complete application.
- Enrolment in the QP Module(s) - Please note that this form is only applicable to student registration. Registered students who wish to enrol in the QP Module(s) should complete the Qualification Programme Module Enrolment Form.

Fee Schedule	
<b>For Sessions offered in year</b>	<b>2011</b>
First Registration	\$450 <sup>a</sup>
First Subscription	\$450 <sup>a</sup>
Annual Subscription	\$450 <sup>b</sup>
Re-registration	\$900 <sup>c</sup> or \$1,350 <sup>d</sup>
Re-application	\$450 <sup>e</sup>
Qualification Programme Module	\$4,000 per Module <sup>f</sup>
Final Examination	\$1,800 <sup>g</sup>
Non-Hong Kong Degree Assessment (one-off assessment fee for applicants with non-Hong Kong qualifications)	\$1,200 <sup>a</sup> at the time of initial registration

### Notes:

- First Registration fee, First Subscription fee and Non-Hong Kong Degree Assessment fee (if any) are the fees payable by a new applicant for initial registration as a student. These fees are not refundable when the application is not accepted.
- Annual Subscription fee is due on 1 January of each year. Students with a registration date between 1 January and 31 December 2010 will have to pay for their annual subscription for 2011 on or before 31 December 2010.
- For students who have notified the Institute before 15 December of the year that they wish to resign from the Institute and have no fees outstanding, on re-registration, they are only required to pay the Re-registration fee (\$450) + Annual Subscription fee (\$450) = \$900.
- For students who resign after 15 December, or are removed from the Register for non-payment of Annual Subscription or for any other reason, such as disciplinary action, on re-registration, they are required to pay an additional Penalty Fee equivalent to the Annual Subscription, i.e. they are required to pay the Re-registration fee (\$450) + Annual Subscription fee (\$450) + Penalty fee (\$450) = \$1,350.
- Applicants who have been rejected as a result of not meeting the requisite standard of education are required to pay the Re-application fee and Annual Subscription fee for re-application.
- Includes the Candidate Learning Pack, Module Workshops and Module Examination.
- Includes both Papers I and II of the final examination.



## **Supplementary Note for Mainland Applicants under the HKICPA/CICPA Agreement on Mutual Examination Paper Exemption (MEPE)**

### **Student Registration Requirements**

- (i) should be a recognised degree holder;
- (ii) should have passed the PRC CPA Uniform Examination with Certificate of Completion (全科合格証) or CICPA members not qualified by completion of PRC CPA Uniform Examination and have registered as a member of CICPA on or before 29 July 2008; and
- (iii) should have achieved one of the following English competency standards:
  - ▶ **Test of English as a Foreign Language (TOEFL)**
    - Paper-based test: a score of 550 or above; or
    - Computer-based test: a score of 213 or above; or
    - Internet-based test: a score of 79 or above
  - ▶ **International English Language Testing System (IELTS)**
    - Overall band of 6.5 or above
  - ▶ **Chinese Mainland's College English Test (CET)**
    - Band 6; or
    - A total mark of 450 or above in the new CET-6
  - ▶ **Overseas General Certificate of Education / International General Certificate of Secondary Education (IGCSE)**
    - Grade C or above
  - ▶ **Cambridge Test of Proficiency in English Language (Cambridge Test)**
    - Grade C or above for English taken as the first language; or
    - Grade B or above for English taken as the second language
  - ▶ 註冊會計師全國統一考試英語測試
    - Band 5
  - ▶ Other equivalent qualifications acceptable for this purpose

P.T.O.



### Conditional Enrolment

Applicants who have achieved the following **minimum English competency standards** for QP entry will be conditionally admitted to the QP and allowed to take Module D (Taxation). However, they must have achieved the prescribed English standard before being allowed to enroll in the Final Examination of the QP.

- ▶ **International English Language Testing System (IELTS)**
  - Overall band of 6.0 or above
  
- ▶ **Chinese Mainland's College English Test (CET)**
  - Band 4; or
  - A total mark of 450 or above in the new CET-4
  
- ▶ **Public English Test System (PETS)**
  - Band 4

### Practical Experience Requirements for CPA Membership

In order to meet the requirements for CPA membership of the Institute, apart from successful completion of the QP professional examinations, students are also required to comply with the competency-based Practical Experience Framework (PEF). For relevant experience gained outside Hong Kong by registered students on or after 1 January 2005, such experience will be recognized only if it is gained under an Authorized Employer/ Supervisor (AE/AS). Experience gained in the branch office of an Authorized Employer situated outside Hong Kong will also be recognized. For QP students under the MEPE working in the Mainland but not under an AE/AS, they may fulfill the practical experience requirements if their employers satisfy certain quality assurance criteria such that they will be regarded as having worked under a structured training environment of a standard equivalent to the PEF.

### Practising Certificate

A CPA who wishes to sign statutory audit reports must apply to the Institute for a Practising Certificate (PC). The applicant needs to meet additional requirements, including ordinarily resident in Hong Kong, PC examinations, auditing experience, continuing professional development, and non-bankruptcy requirements, etc. CICPA members who qualified as a CPA member of the Institute by taking Module D (Taxation) and Final Examination of the QP under the MEPE are required to sit the PC-Law paper for PC issuance purpose. Those who have not sat and passed the Auditing paper in the PRC CPA Uniform Examination of CICPA are required to sit the PC-Auditing and PC-Law papers. For details of the PC issuance requirements, please refer to the Institute's homepage.



## Supplementary Note for Mainland China university degree holders

### **Student Registration Requirements**

Under the Institute's Qualification Programme (QP) entry policy, direct admission of Mainland accounting graduates to the QP is based on a case-by-case assessment of the applicants using the following three criteria:

- (i) The applicant should be a recognised accounting degree holder from a Mainland university or degree-granting institution under one of the following categories:

<b>Category A</b>	Tertiary institutions directly affiliated with the PRC Ministry of Education (教育部直屬高等學校)
<b>Category B</b>	Tertiary Institutions accredited by the Chinese Institute of Certified Public Accountants (中國註冊會計師協會)
<b>Category C</b>	Tertiary institutions recognised by the PRC Ministry of Education, which offer accountancy degree programmes and are located in Beijing (北京市), Shanghai (上海市), Guangdong province (廣東省) and Fujian province (福建省)

- (ii) The applicant should have achieved one of the following English competency standards:

- ▶ **Test of English as a Foreign Language (TOEFL)**
  - Paper-based test: a score of 550 or above; or
  - Computer-based test: a score of 213 or above; or
  - Internet-based test: a score of 79 or above
  
- ▶ **International English Language Testing System (IELTS)**
  - Overall band of 6.5 or above
  
- ▶ **Chinese Mainland's College English Test (CET)**
  - Band 6; or
  - A total mark of 450 or above in the new CET-6
  
- ▶ **Overseas General Certificate of Education / International General Certificate of Secondary Education (IGCSE)**
  - Grade C or above
  
- ▶ **Cambridge Test of Proficiency in English Language (Cambridge Test)**
  - Grade C or above for English taken as the first language; or
  - Grade B or above for English taken as the second language
  
- ▶ 註冊會計師全國統一考試英語測試
  
- ▶ **Public English Test System (PETS)**
  - Band 5
  
- ▶ Other equivalent qualifications acceptable for this purpose





### Conditional Enrolment

Applicants who have achieved the following **minimum English competency standards** for QP entry will be conditionally admitted to the QP and allowed to take the QP modules. However, they must have achieved the prescribed English standard before being allowed to enroll in the Final Examination of the QP.

- ▶ **International English Language Testing System (IELTS)**
  - Overall band of 6.0 or above
- ▶ **Chinese Mainland's College English Test (CET)**
  - Band 4; or
  - A total mark of 450 or above in the new CET-4
- ▶ **Public English Test System (PETS)**
  - Band 4

- (iii) The applicant should have met the QP's admission competency requirements in the undergraduate degree, i.e. with adequate coverage of Financial Reporting, Management Accounting, Financial Management, Auditing, Taxation, Business Law, Company Law, Management Information Systems, Economics, Statistics, Marketing and Ethics. For those who have deficiency in the competency areas required, they have to take a HKICPA accredited Conversion Programme (full programme or single subjects) before they are allowed for QP registration.

### Practical Experience Requirements for CPA Membership

In order to meet the requirements for CPA membership of the Institute, apart from successful completion of the QP professional examinations, students are also required to comply with the competency-based Practical Experience Framework. For relevant experience gained outside Hong Kong by registered students on or after 1 January 2005, such experience will be recognized only if it is gained under an Authorized Employer / Supervisor (AE/AS). Experience gained in the branch office of an Authorized Employer situated outside Hong Kong will also be recognized. Practical experience other than those gained under the AE/AS will be considered on a case-by-case basis.

### Practising Certificate

A CPA who wishes to sign statutory audit reports must apply to the Institute for a Practising Certificate (PC). The applicant needs to meet additional requirements, including ordinarily resident in Hong Kong, PC examinations, auditing experience, continuing professional development, and non-bankruptcy requirements, etc. CPA members who have successfully completed the whole QP (passed the four QP Modules and the Final Examination) are exempted from taking the PC Examinations. However, QP-graduate members with non-Hong Kong accountancy degree who wish to apply for a PC are required to sit and pass the Aptitude Test – Hong Kong Law if they have not taken Hong Kong law subject(s) in a HKICPA accredited accountancy degree or conversion programme. This requirement is applicable to those who register as QP students on or after 1 January 2008. For details of the PC issuance requirements, please refer to the Institute's homepage.