



HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

APTITUDE TEST

Please read the following Notes carefully before completing the Entry Form

PURPOSE

1. Under section 24(1) of the Professional Accountants Ordinance, a person shall be qualified to be registered as a certified public accountant if s/he proves to the satisfaction of the Council of the Hong Kong Institute of Certified Public Accountants (“HKICPA” / “the Institute”) that s/he has passed such examinations in accountancy and other subjects as may be prescribed by the Council.
2. The Institute’s Council has ruled that current full members of the accepted accountancy bodies as listed in Note 3.1 who wish to seek membership with the Institute are required to sit and pass an **Aptitude Test** (“AT”) to satisfy the examination requirement for the purpose.

THE CANDIDATE

- 3.1 Full members in good standing of the following institutes who have completed the professional examinations organised by their parent institutes are required to satisfy the HKICPA AT requirement for membership admission purposes:
 - Association of International Accountants (“AIA”) (*applicable to AIA members eligible for HKICPA membership under the transitional arrangements made with the Institute. Please refer to the Reminder – Termination of unilateral recognition of overseas qualifications on 30 June 2005 in the membership application Form R-3 for details.*)
 - Canadian Institute of Chartered Accountants
 - CPA Australia (“CPAA”) (*only applicable to CPAA members who are applying for HKICPA membership under the new Mutual Recognition Agreement that takes effect from 1 July 2005.*)
 - Institute of Chartered Accountants in Australia
 - Institute of Chartered Accountants in Ireland
 - Institute of Chartered Accountants of New Zealand
 - Institute of Chartered Accountants of Scotland
 - Institute of Chartered Accountants of Zimbabwe
 - South African Institute of Chartered Accountants.
- 3.2 The following persons are eligible to sit the AT:
 - Full members of an accepted accountancy institute as listed in Note 3.1.
 - Individuals who have completed the professional examinations (“graduates”) of an accepted accountancy institute as listed in Note 3.1.
 - Students of an accepted accountancy institute as listed in Note 3.1.
- 3.3 Full members of the following institutes are exempt from the HKICPA AT requirement for membership admission purposes:
 - CPAA (*only applicable to CPAA members applying for HKICPA membership under the transitional arrangements of the old Mutual Recognition Agreement which expired on 30 June 2005.*)
 - Institute of Chartered Accountants in England & Wales

THE EXAMINATION

4. Candidates are required to attempt the following two papers in the AT:
 - Hong Kong Law; and
 - Hong Kong Taxation.
5. Candidates may choose to sit the two papers OR just one paper at each sitting. The Council rules that subject-by-subject passes are allowed and that there is no time limit restricting the validity of such passes.
6. For individuals who have sat and passed the relevant paper(s) in the HKICPA Practising Certificate Examinations, HKICPA accredited accountancy programmes offered by tertiary institutions, Hong Kong Association of Accounting Technicians Examinations and/or HKICPA professional examinations as listed in the Appendix, they may transfer their examination results acquired from the examinations/programmes to meet the AT requirement.
7. The examination for each AT paper, comprising multiple-choice questions and totalling 100 marks, will last for 1 hour 45 minutes in a close-book format.
8. Examination syllabuses are obtainable from the Institute upon request or from its website at: www.hkicpa.org.hk/membership/registrationmatters/registration/rma/aptitude_test.php for reference.

Candidates will also be advised of the examination syllabus and reading guide of the paper(s) enrolled after their applications have been accepted.

9. The examination dates and relevant enrolment deadlines for 2005 are appended as below:

Examination date	Enrolment deadline
• Friday, 30 December 2005	Friday, 28 October 2005
• Tuesday, 30 May 2006	Friday, 24 March 2006
• Thursday, 28 December 2006	Friday, 20 October 2006
10. The examination time for the respective paper is as follows:
 - Hong Kong Law 9:30 a.m. – 11:15 a.m.
 - Hong Kong Taxation 2:00 p.m. – 3:45 p.m.
11. During the examination, candidates may take with them:
 - rulers, pencils, pens, erasers and/or correction fluid, geometrical instruments, slide-rules, logarithm tables and charting templates; and
 - calculators that are noiseless and cordless.
12. Candidates are NOT allowed to take to their examination desks, or use or possess while at their desks:
 - any books, notes or other materials except those permitted in Note 11; and
 - computers and electronic dictionaries of any size or model.
13. Candidates will receive by ordinary post the Examination Attendance Docket containing details of the examination centre and other examination regulations and guidelines about two weeks prior to the examination. Candidates are required to produce the Docket for admission to the examination centre and observe the regulations and guidelines therein.
14. NO overseas examination centre is provided. Candidates are required to take the AT in Hong Kong.

EXAMINATION ASSISTANCE MATERIALS

15. A sample paper for the AT paper enrolled will be available free-of-charge to candidates after their enrolment is accepted.
16. Tax rate/allowance table will be provided in the question booklet for the paper Hong Kong Taxation.
17. NO examination assistance seminar will be organised for candidates.

EXAMINATION RESULTS

18. The pass requirement is a minimum of 50 per cent of the AT.
19. Examination results will generally be sent by ordinary post to candidates around **10 weeks after** the examination.
20. NO APPEAL for the examination results will be accepted.

FEES

21. The entry fee for each AT paper is HK\$750.
22. **Examination fee(s) paid are NOT refundable and NOT transferable.**
23. An administration charge in addition to the entry fee(s) will be levied on those candidates who have submitted their examination entries after the enrolment deadline. Late entries will only be accepted subject to the availability of examination centres.

SUBMISSION OF ENTRY FORM

24. In addition to the completed Entry Form and appropriate fee(s), candidates are required to furnish the Institute with a copy each of their Hong Kong identity card/passport and documentary evidence certifying their professional status as specified in section IX – Qualifying Status of the Entry Form.

All photocopies should be certified by a member of the Institute or a legal practitioner. As an alternative, candidates may bring along the original and a photocopy of the document for certification at the Institute's service counter. Failure to submit the required documents may result in delay in the enrolment process.

25. All information provided in the Entry Form, including supporting documents, will be used for the purposes relating to the administration of the Professional Accountants Ordinance and Professional Accountants By-laws.

CHANGE OF CORRESPONDENCE ADDRESS

26. IT IS IMPORTANT for candidates to notify the Membership Section of the Institute of any change in correspondence address or other contact details by quoting the reference as "HKICPA Aptitude Test" such that examination materials and results can be delivered promptly to them.

ENQUIRIES

27. For enquiries, please contact the Membership Section of the Institute via email: hkicpa@hkicpa.org.hk; telephone: 2287 7228; or fax: 2537 9392 / 2865 6603.

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**HONG KONG INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS**

APTITUDE TEST

APPENDIX

A. OTHER OPTIONS TO SATISFY THE APTITUDE TEST REQUIREMENT

A1 TRANSFER OF EXAMINATION RESULTS ACQUIRED FROM THE HKICPA PROFESSIONAL EXAMINATIONS

For individuals who are/were registered students of the Institute and have sat and passed the following Hong Kong Law and/or Hong Kong Taxation papers in the HKSA/ACCA Joint Examination Scheme ("Joint Examination Scheme") and/or the HKICPA Qualification Programme, their examination results are transferable to satisfy the AT requirement in respective law and/or taxation components as follows:

HKICPA Examinations	Law component	Taxation component
<i><u>Joint Examination Scheme</u></i>		
<ul style="list-style-type: none"> • Examination scheme from June 1982 to December 1993 diet • Examination scheme from June 1994 to June 2001 diet • Examination scheme of the December 2001 diet 	<ul style="list-style-type: none"> ▶ Paper 1.4(H) – Law (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 2.2(H) – Company Law (Hong Kong) ▶ Paper 2(H) – Legal Framework (Hong Kong) ▶ Paper 2.2(H) – Corporate and Business Law (Hong Kong) 	<ul style="list-style-type: none"> ▶ Paper 2.3(H) – Taxation (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 3.3(H) – Advanced Taxation (Hong Kong) ▶ Paper 7(H) – Tax Framework (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 11(H) – Tax Planning (Hong Kong) ▶ Paper 2.3(H) – Business Taxation (Hong Kong) <li style="text-align: center;"><u>OR</u> ▶ Paper 3.2(H) – Advanced Taxation (Hong Kong)
<i><u>Qualification Programme</u></i>		
<ul style="list-style-type: none"> • From September 1999 diet • From March 2000 diet 	<ul style="list-style-type: none"> ▶ Module A – Financial Reporting <li style="text-align: center;">--- 	<ul style="list-style-type: none"> <li style="text-align: center;">--- ▶ Module D – Taxation

A2 Individuals may satisfy the AT requirement by passing the PC-Law and PC-Tax Planning papers in the HKICPA Practising Certificate ("PC") Examinations. Please refer to the Notes of the PC Examinations which are obtainable from the Institute's counter and downloadable from our website at: www.hkicpa.org.hk/membership/registrationmatters/pc/pcexam_info.php for details.

- A3. In addition to the above, the Institute's Council has also ruled that examination results obtained **on or before 30 June 2005** in any combination of Option A or B below will also be accepted for satisfying the AT requirement:

Option	Law component	Taxation component
<p>A. Studied and passed the relevant subjects of HKICPA accredited accountancy programmes offered by tertiary institutions with effect from academic year 1999/2000.</p> <p><i>(Please refer to the attached Lists of these programmes and subjects for details.)</i></p>	<p>Hong Kong Law subject(s)</p>	<p>Hong Kong Taxation subject(s)</p>
<p>B. Sat and passed the relevant papers of the Hong Kong Association of Accounting Technicians ("HKAAT") Examinations:</p> <p>i) HKAAT Examinations since June 2002</p> <p>ii) Professional Bridging Examinations since December 2002</p>	<p>Paper 6 – Hong Kong Business Law Paper IV – Legal Environment</p>	<p>Paper 5 – Hong Kong Taxation Not applicable</p>

Updated on 1 July 2005