

IMPORTANT NOTICE

Hong Kong Institute of Certified Public Accountants

Aptitude Test for members of accepted accountancy bodies seeking membership admission

With effect from 1 July 2003, current full members of the following accepted accountancy bodies seeking membership with the Institute are required to sit and pass an **Aptitude Test** to ensure that the members seeking reciprocal membership are conversant with Hong Kong law and practice:

- American Institute of Certified Public Accountants
(Qualifications awarded by the state board/society of accountancy in the United States are not accepted for membership admission purposes.)
- Association of International Accountants
- Canadian Institute of Chartered Accountants
- Chartered Institute of Management Accountants
- Chartered Institute of Public Finance and Accountancy
- Institute of Chartered Accountants in Australia
- Institute of Chartered Accountants in England and Wales
- Institute of Chartered Accountants in Ireland
- Institute of Chartered Accountants of New Zealand
(Only Chartered Accountants of the Institute who have completed the Institute's professional examinations are eligible for membership admission purpose. Members from other Colleges are not accepted for the purpose.)
- Institute of Chartered Accountants of Scotland
- Institute of Chartered Accountants of Zimbabwe
- South African Institute of Chartered Accountants

Current members of the following bodies with which the Institute has entered into Mutual Recognition Agreements will not be required to attempt the Aptitude Test for the time being:

- Association of Chartered Certified Accountants
- CPA Australia
(formerly the Australian Society of Certified Practising Accountants)

P.T.O.

(Revised)

The Aptitude Test comprises two subjects, namely Hong Kong Law and Hong Kong Taxation. It can be met by passing the Hong Kong Law and Hong Kong Taxation components in any combination of the following options:

	Options	Law component	Tax component
(1)	Passed the Institute's relevant Practising Certificate ("PC") Examinations. This option is open to prospective members seeking to also obtain a PC from the Institute. <i>Please view our website at: www.hksa.org.hk/membership/registrationmatters/pc/index.php for details. For enquiries, please contact the Institutes Membership Section via email at member@hksa.org.hk or call Ms. Daisy Yeung or Miss S.M. Chan on (852) 2287 7042 / 2287 7049 respectively.</i>	PC - Law Paper	PC - Tax Planning Paper
(2)	Studied and passed the relevant subjects of an accredited accountancy programme offered by local tertiary institutions with effect from 1 January 1999. Please refer to the Annex for details. <i>For course details, entry requirements and admission procedures, please contact the university concerned directly.</i>	Hong Kong Law subject	Hong Kong Taxation subject
(3)	Sat and passed the relevant papers of the Hong Kong Association of Accounting Technicians ("HKAAT") Examinations:- i. HKAAT Examinations since June 2002 ii. Professional Bridging Examinations since December 2002	Paper 6 - Hong Kong Business Law Paper IV - Legal Environment	Paper 5 – Hong Kong Taxation Not applicable

List of Hong Kong Law and Taxation subjects offered by Local Accredited Accountancy Programme Modules

The following universities offer single subject enrolment as a visiting student for Hong Kong Law and Hong Kong Taxation. Completion of the following relevant subjects from a university of your choice will meet the local law and tax components of the Institute's Aptitude Test. Other courses with similar course name/code that is/are not included in this Annex will not be accepted for the purpose until the said course(s) has/have been accredited by the Institute.

For course details, entry requirements and admission procedures, please contact the university concerned directly.

University Name	Programme(s) Name	Sub-discipline: Hong Kong Law Required Course(s):	Sub-discipline: Hong Kong Taxation Required Course(s):	Offering Mode	Contact Number (Admissions Section)
CityU	BBA (Hons) in Accountancy; or	LW2903 Business and Law; <u>and</u> LW3902 Company Law	AC 4251 Taxation and Tax Planning	Full-time	Department of Accountancy 2788 7932
	BBA (Hons) in Accountancy and Law; or	LW2903 Business and Law; <u>and</u> LW3902 Company Law	AC 4251 Taxation and Tax Planning	Full-time	
	BBA (Hons) in Accountancy and Management Information Systems; or	LW2903 Business and Law; <u>and</u> LW3902 Company Law	AC 4251 Taxation and Tax Planning	Full-time	
	Master of Arts in Professional Accounting and Information Systems; or	LW5924 Law Relating to Business Environment; <u>and</u> LW6913 Corporation, Insolvency and Employment Law	AC 6551 Taxation	Part-time	
	Postgraduate Certificate in Professional Accounting	LW5942 Law of Business and Organisations	AC 6551 Taxation	Part-time/ Part-time intensive/ Full-time	
CUHK	Graduate Diploma in Professional Accountancy	ACY 4904 Business and Company Law	ACY 4906 Taxation and Tax Planning	Part-time	The Asia-Pacific Institute Of Business 2603 5119
HKPU	BA (Hons) in Accountancy; or	BUSS 252 Aspects of Business Law; <u>and</u> BUSS 351 Aspects of Company Law	ACCT 314 Hong Kong Tax Framework	Full-time	School of Professional Education and Executive Development
	BA (Hons) in Accountancy (Part-time 3-year route or 5 year route); or	BUSS 252 Aspects of Business Law; <u>and</u> BUSS 351 Aspects of Company Law	ACCT 304 Hong Kong Tax Framework 1; <u>and</u> ACCT 307 Hong Kong Tax Framework 2	Part-time	2766 5388
	Postgraduate Diploma in Professional Accounting	Not relevant	ACCT 526 Hong Kong Tax Framework	Part-time or CyberU Mode	Department of Accountancy 2766 7039
OUHK	BBA (Hons) in Accounting; or	B260 Business Law; <u>and</u> B302 Company Law	B404 Taxation	Part-time	School of Business and Administration
	Postgraduate Diploma in Professional Accounting	B868 Corporate Law	B864 Tax Framework	Part-time	2768 6940

Note:

CityU: City University of Hong Kong
HKPU: The Hong Kong Polytechnic University

CUHK: The Chinese University of Hong Kong
OUHK: The Open University of Hong Kong