

## Qualification Programme (QP) Early Bird Scheme for December 2024 Session

### Eligibility

Penultimate year students of designated local accountancy degree programmes accredited by the Hong Kong Institute of Certified Public Accountants (“the HKICPA”) who:

- i. are in the **2<sup>nd</sup> semester of their penultimate academic year (normally Year 3 of a 4-year study)**;
- ii. can complete the relevant courses in their accredited degree programmes after result release of above semester, i.e. which would secure exemption of **7 or more** QP Associate Modules; and
- iii. are able to **confirm their graduation status by mid-August 2025**.

### Features

Under this scheme, participating students can **commence the QP in advance during their penultimate year** and **may be able to complete the QP 18 months earlier than those who do not join the scheme**. It will give them the flexibility in their study plans, and also enhance their technical knowledge and soft skills to pursue a career in the accounting profession.

### Application and Deadline

Eligible applicants should submit the QP application at: [www.hkicpa.org.hk](http://www.hkicpa.org.hk) → **Become a Hong Kong CPA** → **QP** → [Application and registration](#)

The **application deadline is 15 May 2024 (Wed)**. Failure to submit the required documents (please refer to P.2 - Important Dates) by the deadline will delay the processing of the application.

### Important Notes

- Applicants will be admitted to the QP **conditionally** subject to the attainment of their graduation status on the agreed cut-off date with the tertiary institutions.
- In the event that the applicants fail to confirm the graduation status by the agreed cut-off date, they will be **removed from the QP Student Register immediately**. Those applicants will need to re-register their QP studentship with the Institute after acquiring the graduation status in order to continue the remaining parts of the QP and payment of the required fees upon re-registration.
- The Institute would **provisionally grant module exemption** on respective Associate Module(s) on the assumption that the applicants will pass the relevant course(s) in the accredited degree programme. This arrangement enables their enrolments for the QP Professional Level in advance provided that they are expected to entitle the exemption of **8 or more** QP Associate Modules. However, it is subject to the finalization of the course results by their tertiary institutions by the agreed date.
- After completion of QP registration process, QP students entitled the exemption of **8 or more** QP Associate Modules can enrol for the Introductory Workshop together with any two\* Professional modules after they accept the QP assessment result.

| QP Professional Level           |
|---------------------------------|
| Introductory Workshop           |
| Module 11 – Financial Reporting |
| Module 12 – Business Finance    |
| Module 13 – Business Assurance  |
| Module 14 – Taxation            |

\*QP students are allowed to enrol in a maximum of two *first* attempt modules per exam session.

- If applicants do not complete all required courses under the approved curriculum for the accredited programme, they are not eligible for the exemption for particular module(s) in the Associate Level. Please refer to “Section 4 - Self-assessment” in the QP application system for details.
- The module results attained will be valid for ten years from the date of initial registration as a QP student under the Professional Accountants By-Law 39.



## Important Dates

| QP Session | Date                            | Action   | Remarks   |
|------------|---------------------------------|--|---|
| Dec 2024   | 15 May 2024                     | <p>Application deadline for Early Bird Scheme</p> <ul style="list-style-type: none"> <li>Applicants <b>MUST</b> submit the QP application and upload relevant documents <u>by this date</u>.</li> </ul> <p>QP application system:<br/><a href="http://www.hkicpa.org.hk">www.hkicpa.org.hk</a> &gt; Become a Hong Kong CPA &gt; QP &gt; <a href="#">Application and registration</a></p> | <p><b>Required items (scanned copy) and fee:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>HKID Card/ PRC ID Card/ Passport</b><br/>(Marked "COPY" across the image)</li> <li><input type="checkbox"/> <b>Passport standard photo</b><br/>(in <u>JPEG</u>; ratio of length to width is 4:3; plain coloured background)</li> <li><input type="checkbox"/> <b>Completed Result Release Authorization and Undertaking Form</b><br/>(Please click <a href="#">HERE</a> to download the form)</li> <li><input type="checkbox"/> <b>Latest Transcript of the accredited degree programme</b><br/>(exam results up to the 1<sup>st</sup> semester of penultimate year)</li> <li><input type="checkbox"/> <b>Enrolled Course List of the 2<sup>nd</sup> semester of penultimate year</b></li> <li><input type="checkbox"/> <b>Courses to be completed in the summer semester of penultimate year, please specify and provide the enrolled list (if available)</b></li> <li><input type="checkbox"/> <b>HK\$900 Application Fee</b><br/>(to be paid <b>online</b> in the QP application platform; <b>non-refundable, non-deferrable</b> and <b>non-transferable</b>)</li> </ul> <p><b>If any</b><br/><b>Sub-degree</b> (e.g. associate, higher diploma, diploma)</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Official Full Transcript</b></li> <li><input type="checkbox"/> <b>Official Certificate</b></li> <li><input type="checkbox"/> <b>Credit Transfer Letter/ Exemption Letter</b></li> </ul> <p><b>Study exchange programme in non-Hong Kong institution</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> <b>Official Transcript(s) of study exchange programme in non-Hong Kong institution</b></li> <li><input type="checkbox"/> <b>Credit Transfer Letter/ Exemption Letter</b></li> </ul> |
| Dec 2024   | Jun ~ Mid-Aug 2024 <sup>#</sup> | <p>Tertiary institutions provide applicants' preliminary results of <b>2<sup>nd</sup>/ summer semester of penultimate year</b> to the HKICPA</p>   | <ul style="list-style-type: none"> <li>If applicants' result can satisfy the QP registration requirements, the assessment result on module exemptions will be notified via email before the enrolment deadline of Dec 2024 session, tentatively scheduled on 9 September 2024. Please refer to the <a href="#">QP timetable</a> for details.</li> <li>The applicants have to accept the result and pay for the exemption fee and first annual fee (2024: HK\$900). Please refer to the <a href="#">fee schedule</a> for the prevailing fees required.</li> </ul>  |
| Dec 2024   | 9 Sep 2024* (tentative)         | <p>Module enrolment deadline</p>   | <ul style="list-style-type: none"> <li>Successful registered QP students can submit the module enrolment via the Student Centre before enrolment deadline.</li> </ul>   |



| QP Session | Date                                  | Action  | Remarks   |
|------------|---------------------------------------|---|---|
| Jun 2025   | Mid-Jan ~ Early-Feb 2025 <sup>#</sup> | Tertiary institutions provide applicants' preliminary results of <b>1<sup>st</sup> semester of final year</b> to the HKICPA                               |   |
| Jun 2025   | Early Mar 2025 (tentative)            | Module enrolment deadline   | <ul style="list-style-type: none"> <li>Successful registered QP students can submit the module enrolment via the Student Centre before enrolment deadline.</li> </ul>   |
| Dec 2025   | Jun ~ Mid-Aug 2025 <sup>#</sup>       | Tertiary institutions provide applicants' preliminary results of <b>2<sup>nd</sup>/ summer semester of final year and graduation status</b> to the HKICPA | <ul style="list-style-type: none"> <li>If applicants' result cannot satisfy the QP registration requirements/ their tertiary institution's graduation requirements, they will be <b>removed from the QP Student Register</b>.</li> </ul>  |
| Dec 2025   | Early Sep 2025 (tentative)            | Module enrolment deadline   | <ul style="list-style-type: none"> <li>Successful registered QP students can submit the module enrolment via the Student Centre before enrolment deadline.</li> </ul>   |
| N/A        | 31 Dec 2025                           | Deadline for applicants to <b>submit final official full transcript (with graduation status) and degree certificate</b> to the HKICPA by email            | <ul style="list-style-type: none"> <li>The HKICPA will finalise the QP student registration record.</li> <li>The QP studentship and module result may be withheld if the students do not submit the documents.</li> <li>The <b>"provisional exemption" granted to the corresponding Associate module(s) will be revoked</b> if the students do not submit the documents.</li> </ul> |

<sup>#</sup>The HKICPA will confirm the actual date with individual tertiary institution.

\*You should confirm acceptance of the application result in order to become a registered QP student. Then you can submit the enrolment(s) before the deadline.