

AAT



Hong Kong Institute of
Accredited Accounting Technicians
香港財務會計協會

Exemption Policy and List of Exemptions Awarded

(Effective for Programmes Commence from 2009/2010 academic year)

(June 2009)

New

Exemption Guidelines

1. No exemption on exemption basis;
2. Partial completion of academic qualification will **NOT** be considered;
3. Other than certificates, certified transcripts / official transcripts from institutions can be accepted for exemption purpose;
4. It is the responsibility of the students to provide all required relevant documents for the assessment. The application should be supported by relevant certificate(s) and transcript(s). They must be certified as true copies. Exemption applications with insufficient supporting documents will **NOT** be processed and considered;
5. Alternative qualifications acquired previously can be used for exemption purpose however it cannot be used in claiming exemption for subjects attempted and failed. Only qualifications obtained three months after the Accredited Accounting Technician (AAT) Examination would be considered for exemption;
6. Students sitting the examination papers which have already been granted exemptions should note that examination status prevails irrespective of the exemptions granted;
7. Only HKIAAT registered students are eligible to apply for exemptions; and
8. The HKIAAT reserves the right to review and to amend the exemption policy and guidelines and fees without prior notice. The HKIAAT has absolute discretion to decide whether exemptions should be granted. When dispute arises, the decision of the Examination and Accreditation Committee will be final.

Table of Content

1. ABRS PROFESSIONAL LEARNING SERVICES.....	4
I. ADVANCED DIPLOMA IN ACCOUNTING AND FINANCE	4
II. DIPLOMA IN ACCOUNTING AND FINANCE.....	4
2. CARITAS FRANCIS HSU COLLEGE.....	5
I. HIGHER DIPLOMA IN ACCOUNTING STUDIES	5
II. HIGHER DIPLOMA IN CORPORATE MANAGEMENT	6
3. CHINESE UNIVERSITY OF HONG KONG, SCHOOL OF CONTINUING AND PROFESSIONAL STUDIES	7
I. HIGHER DIPLOMA IN BUSINESS AND CORPORATE ADMINISTRATION	7
4. CHINESE UNIVERSITY OF HONG KONG – TUNG WAH GROUP OF HOSPITALS COMMUNITY COLLEGE	8
I. ASSOCIATE OF BUSINESS PROGRAMME IN ACCOUNTING	8
5. CITY UNIVERSITY OF HONG KONG.....	9
I. ASSOCIATE OF BUSINESS ADMINISTRATION (ACCOUNTANCY)	9
6. HANG SENG SCHOOL OF COMMERCE	10
I. ASSOCIATE IN BUSINESS ADMINISTRATION	10
7. HONG KONG BAPTIST UNIVERSITY (COLLEGE OF INTERNATIONAL EDUCATION).....	11
I. ASSOCIATE OF SCIENCE IN PROFESSIONAL ACCOUNTING.....	11
8. HONG KONG CHRISTIAN SERVICE KWUN TONG VOCATIONAL TRAINING CENTRE	12
I. DIPLOMA IN PROFESSIONAL ACCOUNTING	12
9. HONG KONG INSTITUTE OF VOCATIONAL EDUCATION.....	13
I. DIPLOMA IN ACCOUNTANCY (21201).....	13
II. HIGHER DIPLOMA IN ACCOUNTANCY (21901A)	14
III. HIGHER DIPLOMA IN ACCOUNTANCY (21901F).....	15
IV. HIGHER DIPLOMA IN ACCOUNTANCY (21901T).....	16
V. HIGHER DIPLOMA IN ACCOUNTANCY (21928F).....	16
VI. HIGHER DIPLOMA IN ACCOUNTANCY (25901F).....	17
VII. DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (21221)	18
VIII. HIGHER DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (21921A).....	19
IX. HIGHER DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (21921F)	20
X. HIGHER DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (25921F)	21
10. INSTITUTE OF PROFESSIONAL EDUCATION AND KNOWLEDGE OF VTC (PEAK)	22
I. PROFESSIONAL DIPLOMA IN ACCOUNTING & FINANCE (PDAF)	22
11. LINGNAN UNIVERSITY – COMMUNITY COLLEGE	23

I.	ASSOCIATE OF BUSINESS STUDIES (ACCOUNTING).....	23
12.	SACRED HEART CANOSSIAN COLLEGE OF COMMERCE.....	24
I.	ADVANCED DIPLOMA IN ACCOUNTING	24
13.	THE HONG KONG POLYTECHNIC UNIVERSITY - HONG KONG COMMUNITY COLLEGE.....	25
I.	ASSOCIATE IN BUSINESS (ACCOUNTING & FINANCE).....	25
II.	ASSOCIATE IN BUSINESS (BUSINESS MANAGEMENT)	26
14.	HKU SCHOOL OF PROFESSIONAL AND CONTINUING EDUCATION (SPACE)	27
I.	ASSOCIATE OF BUSINESS ADMINISTRATION – ACCOUNTING.....	27
II.	ADVANCED DIPLOMA IN ACCOUNTING	28
III.	DIPLOMA FOR ACCOUNTING TECHNICIANS	28
IV.	HIGHER DIPLOMA IN ACCOUNTING & HIGHER DIPLOMA IN FINANCIAL INFORMATION MANAGEMENT.....	29
V.	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING)	30
15.	YMCA COLLEGE OF CAREERS.....	31
I.	DIPLOMA IN PROFESSIONAL ACCOUNTING STUDIES	31
II.	ADVANCED DIPLOMA IN PROFESSIONAL ACCOUNTING STUDIES	31
III.	DIPLOMA IN ACCOUNTING STUDIES (PROFESSIONAL)	32
16.	YMCA COLLEGE OF CONTINUING EDUCATION.....	33
I.	CERTIFICATE IN FOUNDATION ACCOUNTING.....	33
II.	DIPLOMA IN ACCOUNTING AND INFORMATION TECHNOLOGY	33
III.	DIPLOMA IN ACCOUNTING STUDIES	34
	CARITAS BIANCHI COLLEGE OF CAREERS	35
	CARITAS INSTITUTE FOR FURTHER & ADULT EDUCATION.....	35
	CARITAS TUEN MUN COMMUNITY EDUCATION CENTRE.....	35
	HONG KONG COLLEGE OF TECHNOLOGY	35
	HONG KONG SCHOOL OF COMMERCE	35

Granting of Exemptions to Educational Institutes under the current HKIAAT Local Examination Scheme

1. ABRS Professional Learning Services
I. Advanced Diploma in Accounting and Finance
II. Diploma in Accounting and Finance

Institutes	Qualifications	Exemption Awarded	Remarks
ABRS Professional Learning Services	Advanced Diploma in Accounting and Finance - 1 year part-time Mark 60% or above required in the internal examinations of the following corresponding subjects: (a) Business Taxation (b) Business Law 6.2009	(a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law	6.2009 - Effective between 2009/2010 and 2012/2013 academic years intakes
	Diploma in Accounting and Finance - 1 year part-time Mark 60 or above required in the internal examinations of the following corresponding subjects: (a) Financial Accounting 1 Financial Accounting 2 Accounting Information Systems (b) Accounting for Decision Making 6.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P3 - Management Accounting	6.2009 - Effective between 2009/2010 and 2012/2013 academic years intakes

[Back to Top](#)

2. Caritas Francis Hsu College
I. Higher Diploma in Accounting Studies

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Francis Hsu College	<p>Higher Diploma in Accounting Studies - 3 or 4 years full-time</p> <p>Mark 50% or above required in the internal examinations of the following corresponding subjects:</p> <p>(a) ACC2191 Financial Accounting I ACC3011 Transaction Processing Systems</p> <p>(b) ENG3022 College English ADM2001 Principles of Management ADM3011 Principles of Marketing</p> <p>(c) ACC2181 Cost and Management Accounting I</p> <p>(d) ECO2001 Economics MAT2011 Quantitative Methods</p> <p>(e) ACC3161 HK Taxation I ACC4011 HK Taxation II</p> <p>(f) LAW2021 General Principles of HK Law I LAW2051 General Principles of HK Law II</p> <p>(g) ACC4021 Auditing COM4041 Management Information Systems</p> <p style="text-align: right;">6.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	6.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes

II. Higher Diploma in Corporate Management

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Francis Hsu College	<p>Higher Diploma in Corporate Management - 3 or 4 years full-time</p> <p>Mark 50% or above required in the internal examinations of the following corresponding subjects:</p> <p>(a) ENG3022 College English ADM2011 Organization and Human Resources ADM3021 Management Principles</p> <p>(b) ACC3041 Cost and Management Accounting</p> <p>(c) ECO2011 Microeconomics ECO2021 Macroeconomics MAT2031 Quantitative Techniques</p> <p>(d) ACC3021 HK Taxation I ACC3031 HK Taxation II</p> <p>(e) LAW2061 Introduction to Hong Kong Law I LAW2071 Introduction to Hong Kong Law II LAW3051 Hong Kong Business Law</p> <p style="text-align: right;">6.2009</p>	<p>(a) P2 - Business Communication and Organization and Management</p> <p>(b) P3 - Management Accounting</p> <p>(c) P4 - Business Economics and Financial Mathematics</p> <p>(d) P5 - Principles of Taxation</p> <p>(e) P6 - Fundamentals of Business Law</p>	6.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes

3. Chinese University of Hong Kong, School of Continuing and Professional Studies
I. Higher Diploma in Business and Corporate Administration

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	Higher Diploma in Business and Corporate Administration - 2 or 3 years full-time (a) Financial Accounting Intermediate Accounting Management Information Systems (b) Business Communication Principles of Management (c) Cost and Management Accounting (d) Quantitative Analysis for Business Business Economics I Business Economics II (e) Taxation (f) Business Law I Business Law II Corporate Law & Practice I Corporate Law & Practice II (g) Auditing Management Information Systems 6.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law (g) P8 - Principles of Auditing and Management Information Systems	6.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

4. Chinese University of Hong Kong – Tung Wah Group of Hospitals Community College
I. Associate of Business Programme in Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong – Tung Wah Group of Hospitals Community College	Associate of Business Programme in Accounting - 2 years full-time Mark 50% or above required in the internal examinations of the following corresponding subjects: (a) Accounting I Accounting II (b) Cost Accounting (c) Business Economics Quantitative Methods (d) Hong Kong Taxation (e) Hong Kong Business Law (f) Auditing Information Systems and Application in Accounting 6.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P3 - Management Accounting (c) P4 - Business Economics and Financial Mathematics (d) P5 - Principles of Taxation (e) P6 - Fundamentals of Business Law (f) P8 - Principles of Auditing and Management Information Systems	6.2009 - Effective between 2009/2010 and 2012/2013 academic years intakes

5. City University of Hong Kong
I. Associate of Business Administration (Accountancy)

Institutes	Qualifications	Exemption Awarded	Remarks
City University of Hong Kong	Associate of Business Administration (Accountancy) - 2 years full-time (a) English Communication Skills for Business English for Academic Studies Marketing Principles of Management Managing People in Organizations (b) Cost and Management Accounting (c) Principles of Microeconomics Principles of Macroeconomics Quantitative Analysis for Business (d) Taxation I Taxation II (e) Regulatory Framework for Business Corporate Regulations and Practice (f) Auditing I Business Information Systems 6.2009	(a) P2 - Business Communication and Organization and Management (b) P3 - Management Accounting (c) P4 - Business Economics and Financial Mathematics (d) P5 - Principles of Taxation (e) P6 - Fundamentals of Business Law (f) P8 - Principles of Auditing and Management Information Systems	6.2009 - Effective between 2009/2010 and 2012/2013 academic years intakes

6. Hang Seng School of Commerce
I. Associate in Business Administration

Institutes	Qualifications	Exemption Awarded	Remarks
Hang Seng School of Commerce	Associate in Business Administration - 2 years full-time (a) ACC101 Introduction to Accounting ACC102 Financial Accounting (b) ENG102 English for Business Communication I ENG202 English for Business Communication II BUS101 Introduction to Business BUS102 Principles of Management (c) ACC201 Cost Accounting ACC202 Management Accounting (d) ECO101 Principles of Microeconomics ECO102 Principles of Macroeconomics MS101 Introduction to Statistics MS102 Statistical Analysis for Business (e) ACC203 Hong Kong Tax Framework ACC204 Hong Kong Taxation (f) BUS209 Hong Kong Business Law 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law	4.2009 - Effective between 2009/2010 and 2012/2013 academic years intakes

7. Hong Kong Baptist University (College of International Education)
I. Associate of Science in Professional Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Baptist University (College of International Education)	Associate of Science in Professional Accounting - 2 years full-time (a) PA0011 Fundamental Accounting I PA0021 Fundamental Accounting II PA0211 Information Systems for Accounting (b) PA0021 Fundamental Accounting II PA0261 Principles of Managerial Accounting (c) PA0061 Mathematics for Business PA0071 Statistics PA0101 Principles of Microeconomics PA0201 Principles of Macroeconomics (d) PA0161 Hong Kong Taxation I PA0171 Hong Kong Taxation II (e) PA0111 Principles of Law PA0181 Business Law (f) PA0141 Auditing I PA0151 Auditing II PA0211 Information Systems for Accounting 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P3 - Management Accounting (c) P4 - Business Economics and Financial Mathematics (d) P5 - Principles of Taxation (e) P6 - Fundamentals of Business Law (f) P8 - Principles of Auditing and Management Information Systems	4.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes

8. Hong Kong Christian Service Kwun Tong Vocational Training Centre
I. Diploma in Professional Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Christian Service Kwun Tong Vocational Training Centre	Diploma in Professional Accounting - 2 years full-time Mark 60% or above required in the internal examinations of the following corresponding subjects: (a) Financial Accounting (Part I & II) Computerized Accounts (b) Management Accounting (Part I & II) (c) Business Economics (Part I & II) Financial Mathematics (d) Hong Kong Taxation (Part I & II) 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P3 - Management Accounting (c) P4 - Business Economics and Financial Mathematics (d) P5 - Principles of Taxation	4.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes

9. Hong Kong Institute of Vocational Education
I. Diploma in Accountancy (21201)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Institute of Vocational Education - Haking Wong campus - Tuen Mun campus	Diploma in Accountancy (21201) - 2 years full-time (a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting (b) English and Communication for Business 1 English and Communication for Business 2 English and Communication for Business 3 English and Communication for Business 4 Business Management and Marketing (c) Costing and Decision Making Management Accounting and Control (d) Business Economics Quantitative Techniques 1 Quantitative Techniques 2 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics	4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes 4.2009 - Papers 5 and 6 to be granted for 21201 graduates who complete Higher Diploma in Accountancy 21901T

II. Higher Diploma in Accountancy (21901A)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan campus - Haking Wong campus - Lee Wai Lee campus - SBI campus - Tuen Mun campus 	<p>Higher Diploma in Accountancy (21901A) - 2 years full-time</p> <p>(a) Fundamentals of Accounting Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business 3 English and Communication for Business 4 Business Management and Marketing</p> <p>(c) Costing and Decision Making Management Accounting and Control</p> <p>(d) Business Economics Quantitative Methods</p> <p>(e) Tax Compliance and Planning 1 Tax Compliance and Planning 2</p> <p>(f) Legal Framework for Accountancy Hong Kong Business Law</p> <p>(g) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 Business Information Systems 2</p> <p style="text-align: right;">4.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p>4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p>

III. Higher Diploma in Accountancy (21901F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan campus - Lee Wai Lee campus - SBI campus 	<p>Higher Diploma in Accountancy (21901F) - 4 years full-time</p> <p><u>Diploma</u></p> <ul style="list-style-type: none"> (a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting (b) English and Communication for Business 1 English and Communication for Business 2 English and Communication for Business 3 English and Communication for Business 4 Business Management and Marketing (c) Costing and Decision Making Management Accounting and Control (d) Business Economics Quantitative Techniques 1 Quantitative Techniques 2 <p><u>Higher Diploma</u></p> <ul style="list-style-type: none"> (a) Tax Compliance and Planning 1 Tax Compliance and Planning 2 (b) Legal Studies for Business 1 Legal Studies for Business 2 Hong Kong Business Law (c) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 Business Information Systems 2 <p style="text-align: right;">4.2009</p>	<ul style="list-style-type: none"> (a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law (c) P8 - Principles of Auditing and Management Information Systems 	<p>4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p>4.2009 - Multi-entry-multi-exit programme (MEME)</p>

[Back to Top](#)

IV. Higher Diploma in Accountancy (21901T)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Institute of Vocational Education - Lee Wai Lee campus - Tuen Mun campus	Higher Diploma in Accountancy (21901T) - 1 year full-time (a) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 Business Information Systems 2 4.2009	(a) P8 - Principles of Auditing and Management Information Systems	4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

V. Higher Diploma in Accountancy (21928F)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Institute of Vocational Education - Chai Wan campus	Higher Diploma in Financial Planning and Investment (21928F) - 4 years full-time (a) Book-keeping and Accounts Accounting for Business Computerized Accounts 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts	4.2009 - Effective between 2009/2010 and 2012/2013 academic years intakes

VI. Higher Diploma in Accountancy (25901F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan campus - Lee Wai Lee campus - Tuen Mun campus 	<p>Higher Diploma in Accountancy (25901F) - 4.5 years part-time</p> <p><u>Diploma</u></p> <ul style="list-style-type: none"> (a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting (b) English and Communication for Business 1 English and Communication for Business 2 English and Communication for Business 3 English and Communication for Business 4 Business Management and Marketing (c) Costing and Decision Making Management Accounting and Control (d) Business Economics Quantitative Techniques <p><u>Higher Diploma</u></p> <ul style="list-style-type: none"> (a) Tax Compliance and Planning 1 Tax Compliance and Planning 2 (b) Legal Studies for Business 1 Legal Studies for Business 2 Hong Kong Business Law (c) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems <p style="text-align: right;">4.2009</p>	<ul style="list-style-type: none"> (a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law (c) P8 - Principles of Auditing and Management Information Systems 	<p>4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p>4.2009 - Multi-entry-multi-exit programme (MEME)</p>

VII. Diploma in Accountancy and Information Systems (21221)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <p>- Kwun Tong campus</p>	<p>Diploma in Accountancy and Information Systems (21221)</p> <p>- 2 years full-time</p> <p>(a) Accounting Principles and Practice I Accounting Principles and Practice II Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</p> <p>(c) Cost Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p style="text-align: right;">6.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p>	<p>6.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p>6.2009 - Papers 5 and 6 to be granted for 21201 graduates who complete Higher Diploma in Accountancy 21901T</p>

VIII. Higher Diploma in Accountancy and Information Systems (21921A)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung campus - Sha Tin campus 	<p>Higher Diploma in Accountancy and Information Systems (21921A)</p> <ul style="list-style-type: none"> - 2 years full-time (a) Business Accounting Principles and Practice Information Technology Applications in Accounting (b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing (c) Cost and Managerial Accounting (d) Economics Business Information Analysis (e) Tax Framework and Planning (f) Commercial Law (g) Auditing and Ethics Business Accounting Information Systems <p style="text-align: right;">6.2009</p>	<ul style="list-style-type: none"> (a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law (g) P8 - Principles of Auditing and Management Information Systems 	<p>6.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p>

IX. Higher Diploma in Accountancy and Information Systems (21921F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung campus - Kwun Tong campus - Sha Tin campus 	<p>Higher Diploma in Accountancy and Information Systems (21921F)</p> <ul style="list-style-type: none"> - 3 or 4 years full-time <p><u>Diploma</u></p> <ul style="list-style-type: none"> (a) Accounting Principles and Practice I Accounting Principles and Practice II Information Technology Applications in Accounting (b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing (c) Cost and Managerial Accounting (d) Economics Business Information Analysis <p><u>Higher Diploma</u></p> <ul style="list-style-type: none"> (a) Tax Framework and Planning (b) Commercial Law (c) Auditing and Ethics Business Accounting Information Systems <p style="text-align: right;">6.2009</p>	<ul style="list-style-type: none"> (a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law (c) P8 - Principles of Auditing and Management Information Systems 	<p>6.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p>6.2009 - Multi-entry-multi-exit programme (MEME)</p>

X. Higher Diploma in Accountancy and Information Systems (25921F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung campus - Sha Tin campus 	<p>Higher Diploma in Accountancy and Information Systems (25921F)</p> <ul style="list-style-type: none"> - 4 years part-time <p><u>Diploma</u></p> <ul style="list-style-type: none"> (a) Accounting Principles and Practice I Accounting Principles and Practice II Information Technology Applications in Accounting (b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing (c) Cost and Managerial Accounting (d) Economics Business Information Analysis <p><u>Higher Diploma</u></p> <ul style="list-style-type: none"> (a) Tax Framework and Planning (b) Commercial Law (c) Auditing and Ethics Business Accounting Information Systems <p style="text-align: right;">6.2009</p>	<ul style="list-style-type: none"> (a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law (c) P8 - Principles of Auditing and Management Information Systems 	<p>6.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p>6.2009 - Multi-entry-multi-exit programme (MEME)</p>

10. Institute of Professional Education and Knowledge of VTC (PEAK)

I. Professional Diploma in Accounting & Finance (PDAF)

Institutes	Qualifications	Exemption Awarded	Remarks
Institute of Professional Education and Knowledge of VTC (PEAK)	Professional Diploma in Accounting & Finance (PDAF) - 2 to 5 years part-time (a) Financial Accounting & Management Accounting (b) Hong Kong Business Taxation (c) Hong Kong Business Law (d) Audit Practices and Legal Framework Financial Mathematics and Management Information System 6.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P5 - Principles of Taxation (c) P6 - Fundamentals of Business Law (d) P8 - Principles of Auditing and Management Information Systems	6.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes

11. Lingnan University – Community College
I. Associate of Business Studies (Accounting)

Institutes	Qualifications	Exemption Awarded	Remarks
Lingnan University – Community College	Associate of Business Studies (Accounting) - 2 years full-time Grade D or above required in the internal examinations of the following corresponding subjects: (a) ACT013 Accounting Information System FIN005 Financial Accounting (b) LCE004 English for Business BUS011 Introduction to Business (c) ACT010 Managerial Accounting (d) BUS017 Business Economics and Financial Mathematics (e) ACT012 Hong Kong Taxation (f) ACT002 Introduction to Business Law (g) ACT013 Accounting Information Systems ACT014 Auditing 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law (g) P8 - Principles of Auditing and Management Information Systems	4.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes

12. Sacred Heart Canossian College of Commerce
I. Advanced Diploma in Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
Sacred Heart Canossian College of Commerce	<p>Advanced Diploma in Accounting - 2 years full-time</p> <p>An overall mark of 60% or above and a mark of 60% or above required in the final examinations of the following corresponding subjects:</p> <p>(a) Fundamentals of Accounting Computerized Accounts</p> <p>(b) Business Communication Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Principles of Taxation</p> <p>(d) Fundamentals of Business Law</p> <p>(e) Principles of Auditing Management Information System</p> <p style="text-align: right;">4.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P5 - Principles of Taxation</p> <p>(e) P6 - Fundamentals of Business Law</p> <p>(f) P8 - Principles of Auditing and Management Information Systems</p>	4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

13. The Hong Kong Polytechnic University - Hong Kong Community College
I. Associate in Business (Accounting & Finance)

Institutes	Qualifications	Exemption Awarded	Remarks
The Hong Kong Polytechnic University – Hong Kong Community College	Associate in Business (Accounting & Finance) - 2 years full-time (a) CC2101 Financial Accounting (b) CC1001 English Skills for Business Communication CC2102 Theory and Practice of Management (c) CC2106 Cost Accounting (d) CC2104 Introduction to Microeconomics CC2105 Introduction to Macroeconomics CC3101 Business Statistics (e) CC3155 Taxation (f) CC3106 Business Law (g) CC3104 Business Information Systems CC3147 Auditing 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law (g) P8 - Principles of Auditing and Management Information Systems	4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

II. Associate in Business (Business Management)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The Hong Kong Polytechnic University</p> <p>– Hong Kong Community College</p>	<p>Associate in Business (Business Management) - 2 years full-time</p> <p>(a) CC2101 Financial Accounting</p> <p>(b) CC1001 English Skills for Business Communication CC2102 Theory and Practice of Management</p> <p>(c) CC2106 Cost Accounting</p> <p>(d) CC2104 Introduction to Microeconomics CC2105 Introduction to Macroeconomics CC3101 Business Statistics</p> <p>(e) CC3155 Taxation</p> <p>(f) CC3106 Business Law</p> <p>(g) CC3104 Business Information Systems CC3147 Auditing</p> <p style="text-align: right;">4.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p>4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes</p>

[Back to Top](#)

14. HKU School of Professional and Continuing Education (SPACE)

I. Associate of Business Administration – Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
HKU School of Professional and Continuing Education (SPACE)	Associate of Business Administration – Accounting - 2 years part-time (a) Introduction to Financial Accounting (b) General English III Eng for Academic & Professional Purposes I Eng for Academic & Professional Purposes II Introduction to Management Introduction to Marketing (c) Managerial Accounting Cost Accounting (d) Microeconomics Macroeconomics Quantitative Analysis I Quantitative Analysis II (e) Hong Kong Taxation (f) Corporate and Business Law 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law	4.2009 - Effective between 2009/2010 and 2010/2011 academic years intakes

II. Advanced Diploma in Accounting

III. Diploma for Accounting Technicians

Institutes	Qualifications	Exemption Awarded	Remarks
HKU School of Professional and Continuing Education (SPACE)	Advanced Diploma in Accounting - 2.5 years part-time (a) Basic Accounting Management Information Systems (b) Management Accounting (c) Hong Kong Taxation (d) Legal Framework of Business (e) Auditing Management Information Systems 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P3 - Management Accounting (c) P5 - Principles of Taxation (d) P6 - Fundamentals of Business Law (e) P8 - Principles of Auditing and Management Information Systems	4.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes
	Diploma for Accounting Technicians - 2 to 4 years part-time (a) Transaction Accounting Financial Accounting I Financial Accounting II Information Technology Processes (b) Cost Accounting I Cost Accounting II (c) Taxation (d) Auditing Practice and Procedure Information Technology Processes 6.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P3 - Management Accounting (c) P5 - Principles of Taxation (d) P8 - Principles of Auditing and Management Information Systems	6.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes

[Back to Top](#)

IV. Higher Diploma in Accounting & Higher Diploma in Financial Information Management

Institutes	Qualifications	Exemption Awarded	Remarks
HKU School of Professional and Continuing Education (SPACE)	Higher Diploma in Accounting & Higher Diploma in Financial Information Management - 3 years part-time (a) Financial Accounting I Financial Accounting II Accounting Information Systems (b) Business Communication in English Organization and Management Introduction to e-Marketing (c) Cost Accounting (d) Principles of Economics Statistics for Business (e) Taxation (f) Legal Framework of Business (g) Auditing Practice and Procedure Business Information Systems 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law (g) P8 - Principles of Auditing and Management Information Systems	4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

V. Higher Diploma in Business (Accounting)

Institutes	Qualifications	Exemption Awarded	Remarks
HKU School of Professional and Continuing Education (SPACE) - Community College - Po Leung Kuk Community College	Higher Diploma in Business (Accounting) - 3 years part-time (a) Transaction Accounting Financial Accounting I Financial Accounting II Information Technology Processes (b) Business Communication in English Organization and Management Introduction to Marketing (c) Cost Accounting I Cost Accounting II (d) Principles of Economics Statistics for Business (e) Taxation (f) Legal Framework of Business (g) Auditing Practice and Procedure Business Information System 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law (g) P8 - Principles of Auditing and Management Information Systems	4.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

III. Diploma in Accounting Studies (Professional)

Institutes	Qualifications	Exemption Awarded	Remarks
YMCA College of Careers	Diploma in Accounting Studies (Professional) - 1 year part-time An overall mark of 60% or above and a mark of 60% or above required in the final examinations of the following corresponding subjects: (a) Fundamentals of Accounting and Computerized Accounts 4.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts	4.2009 - Effective between 2009/2010 and 2012/2013 academic years intakes

16. YMCA College of Continuing Education
I. Certificate in Foundation Accounting
II. Diploma in Accounting and Information Technology

Institutes	Qualifications	Exemption Awarded	Remarks
YMCA College of Continuing Education	Certificate in Foundation Accounting - 4 months part-time An overall mark of 65% or above required in the final examinations of the following corresponding subject: (a) Fundamentals of Accounting and Computerized Accounts <div style="text-align: right;">6.2009</div>	(a) P1 - Fundamentals of Accounting and Computerized Accounts	6.2009 - Effective between 2009/2010 and 2011/2012 academic years intakes
	Diploma in Accounting and Information Technology - 15 months part-time An overall mark of 60% or above required in the final examinations of the following corresponding subjects: (a) Business Communication and Organization and Management (b) Management Accounting <div style="text-align: right;">6.2009</div>	(a) P2 - Business Communication and Organization and Management (b) P3 - Management Accounting	6.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

III. Diploma in Accounting Studies

Institutes	Qualifications	Exemption Awarded	Remarks
YMCA College of Continuing Education	Diploma in Accounting Studies - 1 year full-time An overall mark of 60% or above required in the final examinations of the following corresponding subjects: (a) Fundamentals of Accounting and Computerized Accounts (b) Business Communication and Organization and Management (c) Management Accounting 6.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting	6.2009 - Effective between 2009/2010 and 2013/2014 academic years intakes

Caritas Bianchi College of Careers
Caritas Institute for Further & Adult Education
Caritas Tuen Mun Community Education Centre
Hong Kong College of Technology
Hong Kong School of Commerce

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Bianchi College of Careers	Diploma in Accounting and Computing (DAC) Diploma in Accounting and Management (DAM)	- TBC	
Caritas Institute for Further & Adult Education – Aberdeen – Kowloon	Certificate in Accounting Profession	- TBC	
Caritas Institute for Further & Adult Education – Kowloon	Diploma in Accounting Profession	- TBC	
Caritas Tuen Mun Community Education Centre – Wu King	Certificate in Accounting Profession	- TBC	
Hong Kong College of Technology	Higher Diploma in Accounting Higher Diploma in Accounting (with Banking) Certificate in Accounting Studies (Module A) Certificate in Accounting Studies (Module B)	- TBC	
Hong Kong School of Commerce	Diploma in Accounting Studies (Full-time) Diploma in Accounting Studies (Part-time) Higher Group Diploma (Accountancy)	- TBC	

[Back to Top](#)