



## Exemption Policy and Assessment Procedures

All exemption matters are dealt with by the Examinations and Accreditation Committee ('the Committee') for endorsement by the Hong Kong Institute of Accredited Accounting Technicians Limited ("HKIAAT") Board.

### 1. Broad Philosophy

The principal issues to be considered by the Committee are the structure and content of the course, its coherence and progression, the quality of teaching, the level of the intellectual challenge to students, the timeliness of its contents, its relevance to good professional practice and its comparability to requirements of the AAT Examination and Professional Assessment (PA). Please see attached for the competency standards as set out in the AAT Examination and the PA.

**[Appendix I – Competency Requirements Questionnaire].**

For exemptions to be awarded, the Committee must first be satisfied that the qualification being assessed is able to provide in its totality a broad-based education which is of a standard comparable to that of the AAT Examination and the PA. Such a broad-based education would, for example, explicitly recognise and emphasise the multifarious aspects of AAT in business. However, for Papers 1 to 4 which provide grounding in general business for students, exemption may be granted to a stand alone subject course if that course is considered comparable to the standard and level of the AAT Examination.

### 2. Exemption Policy

Exemptions will be granted on a subject by subject basis up to a maximum of eight (8) papers from the AAT Examination, as well as the PA if the Committee is satisfied that the qualification being assessed is able to meet the standards and requirements of the examinations.

Exemption from the AAT examination Paper 1, which is considered either introductory paper or non-core paper re-examined in greater depths at later Level, may be granted to both relevant and non-relevant qualifications if the Committee is satisfied that there are acceptable corresponding courses within the curriculum.

#### Guidelines for Granting Maximum Paper Exemption

##### Full-time programmes

Award	Minimum programme duration	Maximum paper exemption
Associate / Advanced / Higher Diploma	2 year or more	8 papers
	1 year	5 papers
Diploma	2 year or more	5 papers
	1 year	4 papers
Higher Certificate / Certificate	1 year or more	3 papers

## Part-time programmes

<b>Award</b>	<b>Minimum contact hours*</b>	<b>Maximum paper exemption</b>
Advanced / Higher / Professional Diploma	No less than 520	8 papers
	No less than 455	7 papers
	No less than 390	6 papers
	No less than 325	5 papers
	No less than 260	4 papers
	Less than 260	3 papers
Diploma	No less than 400	5 papers
	No less than 320	4 papers
	No less than 240	3 papers
	Less than 240	2 papers
Higher / Professional Certificate / Certificate	No less than 300	3 papers
	No less than 200	2 papers
	Less than 200	1 paper

\* *Contact hours = lectures + seminars + tutorials + workshop / laboratory hours.*

The maximum number of paper exemption for diploma programmes (both full-time and part-time), is five, regardless of its programme combination.

For programmes to be granted full exemption, they must have completed the Initial Evaluation by the Hong Kong Council for Accreditation of Academic and Vocational Qualifications.

The above guidelines are drawn up for AAT Examination Papers 1 to 8 only. The granting of exemption for Professional Assessment is not included in the above guidelines.

### **3. Assessment Procedures**

#### **(i) Appointment of Assessment Team or External Assessor(s)**

Upon receipt of an exemption application, the Committee will nominate an Assessment Team from within the membership of the Examinations and Accreditation Committee to undertake the assessment. In case the Committee deems it appropriate to recruit subject specialists from outside to undertake individual assessment of specific papers, External Assessor(s) may be appointed. The composition of the Assessment Team will be provided to the programme provider for agreement before the commencement of the exercise. The programme provider may request for a change of an Assessor should it perceive a conflict of interest in the Assessor being appointed.

(ii) Assessment Areas

Please refer to the following documents for assessment details:

“Main areas to be considered by the Assessment Team for Exemption”

**[Appendix II];**

“Main Assessment Areas Questionnaire” **[Appendix III];** and

“Competency Requirements Questionnaire” **[Appendix I]**

(iii) Accreditation / Re-accreditation documentation to be provided by the programme provider

The programme provider applying for an accreditation / re-accreditation / second review is requested to provide the documents as listed in the attached “Checklist of Materials to be submitted for Application of Accreditation / Re-accreditation”

**[Appendix IV].**

For the purpose of quality assurance, programme provider is required to appoint External Examiner(s) to review the relevant examination papers and submit a report in the prescribed format as stated in the above checklist. For duties and responsibilities of an External Examiner, please refer to the attached “Guidelines on Appointment of External Examiner” **[Appendix V].**

(iv) Accreditation / re-accreditation period

Normally the accreditation period is valid for two years. However, based on the Assessment Team’s determination, the period of accreditation for new programmes may be shortened to one year, as appropriate. Normally, successful accreditation of the programme should result in the granting of exemption for a further period of not more than five years, as appropriate.

(v) Annual accreditation update

Irrespective of the accreditation period, the programme providers are requested to complete an annual accreditation update which seeks to ascertain whether any significant changes have occurred in any of the relevant matters affecting each accredited programme and the paper exemption granted.

#### **4. Contract of Undertaking for Conducting the Assessment Exercise**

The programme provider applying for accreditation / re-accreditation of its programme by the HKIAAT is required to sign a Contract of Undertaking in the attached form **[Appendix VI]** to confirm:

- (i) its acceptance of the exemption policy and assessment procedures governing the accreditation / re-accreditation exercise, and
- (ii) its acknowledgement that the decision of the HKIAAT Board on any appeal in respect of the accreditation / re-accreditation exercise is final and conclusive.

## 5. Validity Period for the Assessment / Re-accreditation Exercise

- (i) Programme providers should submit all required available documents and/or to arrange the necessary visits within a period of **six months** from the date the exemption application is submitted or when such requests are made by the HKIAAT. Applications failing to meet the above timeline will be deemed as a new application and will be charged in full the appropriate prevailing assessment fee and additional fee for each paper applied for exemption afresh.
- (ii) An accreditation / re-accreditation exercise once commenced should be finalized within 12 months. The date of receipt of the full set of accreditation documents will be considered as the commencement date.
- (iii) An extension of the validity period for a further period of six months may be given by the HKIAAT should the case warrant such an extension.
- (iv) Once the validity period of the accreditation / re-accreditation exercise expires, the programme provider wishing to continue with the accreditation / re-accreditation exercise will be required to re-submit an application for accreditation and the application will be treated as if it were submitted afresh. This means that:-
  - The first accreditation exercise will be treated as completed without conclusion.
  - For the second accreditation exercise, apart from submitting a revised set of documents to account for any changes that have occurred in the past 12 - 18 months, the programme provider concerned will need to pay the appropriate accreditation fee again.  
To the extent possible the same assessment team will be retained for any subsequent accreditation / re-accreditation exercise although the Committee has the right to appoint a new assessment team to undertake any such exercise.
- (v) Once the programme provider has been informed of the outcome of the assessment exercise either in writing or by orally, the assessment exercise will be treated as completed.
- (vi) Any re-assessment request of papers which exemptions are not granted in the first assessment exercise will be treated as a second review application and will be charged afresh for the full prevailing assessment fee and additional fee for each paper applied for exemption. A cooling off period of six months should be imposed before submission for second review. The programme provider must submit more evidence to substantiate that "real improvements" had been made.

## 6. Review of the Outcome of the Accreditation / Re-accreditation Exercise

The programme provider may appeal and request for a review of the outcome of the accreditation / re-accreditation exercise. The request for review of the outcome should be made in writing to the Associate Director of HKIAAT **within thirty days** after the date of the HKIAAT's letter informing the outcome of the accreditation / re-accreditation exercise. The programme provider should state the reasons and provide information / documents, if any, which may warrant a review of the outcome of the accreditation / re-accreditation exercise. The Committee would consider and decide whether the outcome of the accreditation / re-accreditation exercise should be changed or further information have to be sought from the programme provider before concluding the decision. In case the programme provider is still not satisfied with the determination of the Committee, it may make a representation to the HKIAAT Board within 30 days after the date of the Committee's determination. The decision of the HKIAAT Board on the outcome of the accreditation / re-accreditation exercise will be final and conclusive.

## 7. Assessment Fees

- (i) Assessment conducted in Hong Kong

### Accreditation

Each programme will be charged a basic accreditation fee of **HK\$22,000** and an additional fee of **HK\$1,100** per paper applied for exemption, which should be duly paid together with the submission of the required documentations for the assessment exercise.

### Re-accreditation (Desk-based review with no campus visit)

Each programme will be charged a basic re-accreditation fee of **HK\$11,000** and an additional fee of **HK\$1,100** per paper applied for exemption, which should be duly paid together with the submission of the required documentations for the assessment exercise.

- (ii) Assessment conducted outside Hong Kong

For the assessment process for courses conducted outside Hong Kong, it should be the same as those conducted in Hong Kong and therefore campus visit should constitute part of the assessment process. The basic accreditation / re-accreditation fee and the additional fee for each paper are the same.

Programme providers should also be responsible for all out-of-pocket expenses including air tickets, accommodation, food and per day expenses.

HKIAAT's policy for overseas business trips includes economy class for all destinations with flying time of not exceeding 4 hours and standard rooms at 4-star grade hotel. Assessors who have to undertake assessment outside Hong Kong should be given an additional compensation for hardship at \$500 per day.

No charges will be levied on annual accreditation update, which will be required as part of the accreditation / re-accreditation. No refund of all or part of the accreditation / re-accreditation fee will be given once the accreditation / re-accreditation exercise commences, regardless of the outcome of the exercise. All charges quoted above are subject to review on a regular basis.

## 8. Normal Time Schedule

An exemption assessment will normally be completed within three months from the date when all the documents have been received by the Committee. In case of an urgent application, the period may be shortened but this will depend on the commitment of the Committee.

## 9. Other Remarks

- (i) Exemptions should only be granted to the cohort of students admitted in the year when the assessment is being conducted.
- (ii) HKIAAT reserves the right to amend the exemption status of individual qualifications or students to take account of any changes in the syllabus(es) and structure of the examinations.
- (iii) HKIAAT reserves the right to review and amend the exemption policy and assessment procedure guidelines contained in this document without prior notice.