



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

Exemption Policy and List of Exemptions Awarded

(The list of exemptions awarded is applicable to students who commenced the accredited programmes before 2009/2010 academic year.

Students are eligible for the transitional arrangement.

For the new Exemption Policy and List of Exemptions Awarded under New Qualification Framework, please refer to the June 2009 version for details.)

February 2009
version

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 from which exemptions have already been granted should note that examination status prevails irrespective of the exemptions granted;
7. Only HKIAAT registered students are eligible to apply for exemptions.
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.

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Granting of Exemptions under the current HKIAAT Local Examination Scheme

I. Exemptions to Educational Institutes

1. ABRS Professional Learning Services

Institutes	Qualifications	Exemption Awarded	Remarks
ABRS Professional Learning Services	<p>Advanced Diploma in Accounting and Finance (Part-time)</p> <p>Mark 60% or above required in the internal examinations of the following corresponding courses:</p> <ul style="list-style-type: none"> (a) Hong Kong Business Taxation (b) Hong Kong Business Law (c) Financial Reporting <p style="text-align: right;">6.2005</p>	<ul style="list-style-type: none"> (a) Paper 5 – Hong Kong Taxation (b) Paper 6 – Hong Kong Business Law (c) Paper 7 – Advanced Accounting 	Starting from 2004 intake of students
	<p>Diploma in Accounting and Finance (Part-time)</p> <p>Mark 60% or above required in the internal examinations of the following corresponding courses:</p> <ul style="list-style-type: none"> (a) Financial Accounting 1 and 2 (b) Business Communication Theory plus Legal Issues for Accountants (c) Accounting for Decision Making (d) Accounting Information System plus Information System Planning & Control <p style="text-align: right;">6.2005</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting 	

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2. Caritas Bianchi College of Careers

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Bianchi College of Careers	<p>Diploma in Business Studies (2-year full-time)</p> <p style="text-align: right;">2.1996</p>	<p>Paper 1 – Financial Accounting Paper 3 – Cost Accounting</p>	<p>Not offered.</p> <p>Exemption only given to graduates from 1994/95 onwards</p>
	<p>Diploma in Accounting and Management (DAM) (2-year full-time Diploma / 1-year full-time certificate and 1-year full-time diploma)</p> <p>Pass required in the internal examination of the following corresponding courses:</p> <p>(a) Year 1 Business Communication I & II</p> <p>(b) Year 1 Information Technology Applications in Accounting</p> <p style="text-align: right;">9.2001</p>	<p>Paper 1 – Financial Accounting Paper 3 – Cost Accounting</p> <p>(a) Paper 2 – Business Communication</p> <p>(b) Paper 4 – Information Technology Applications in Accounting</p>	<p>Starting from the intake of 2001 onwards</p> <p>Graduates in 2002 may claim exemptions on Papers 2 and 4 on or before 30 September 2002 if they obtain Pass or above in the internal examination of the following relevant subjects:</p> <p>(a) (i) Economics (ii) Principles of Management or Pass the 2 Mark-up Modules on Economics and Principles of Management</p> <p>(b) (i) Computer Applications (ii) Business Statistics or Pass the Mark-up Modules on Business Statistics</p>

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Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Bianchi College of Careers	<p>Diploma in Accounting and Computing (DAC) (2-year full-time Diploma / 1-year full-time certificate and 1-year full-time diploma)</p> <p>Pass required in the internal examination of the following corresponding courses:</p> <p>(a) Year 1 Information Technology Applications in Accounting 9.2001</p>	<p>Paper 1 – Financial Accounting Paper 3 – Cost Accounting</p> <p>(a) Paper 4 – Information Technology Applications in Accounting</p>	<p>Starting from the intake of 2001 onwards</p> <p>Graduates in 2002 may claim exemptions on Paper 4 on or before 30 September 2002 if they obtain Pass or above in the internal examination of the following relevant subjects:</p> <p>(i) Computer Applications (ii) Business Statistics or Pass the Mark-up Modules on Business Statistics</p>

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3. Caritas Francis Hsu College

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Francis Hsu College	<p>Higher Diploma in Accounting Studies (4-year full-time)</p> <p>Grade C (50%) or above required in the following corresponding courses:</p> <p>(a) Financial Accounting I (b) Cost and Management Accounting I (c) 1) English Usage or College English I 2) College English II (d) Accounting Information Systems and Applications (i) Introduction to Computing OR (ii) Introduction to Information Technology</p> <p style="text-align: right;">9.2001</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 3 – Cost Accounting (c) Paper 2 – Business Communication (d) Paper 4 – Information Technology Applications in Accounting</p>	<p>Graduates in 2002 may claim exemptions on Papers 2 and 4 on or before 30 September 2002 if they obtain Grade C (50%) or above in the following corresponding qualifying papers:</p> <p>i) Economics and ii) Management</p>
	<p>Grade C (50%) or above required in the following corresponding courses s:</p> <p>(e) Hong Kong Taxation I & II (f) Auditing</p> <p style="text-align: right;">9.1999</p> <p>(g) 1) Company Law of Hong Kong 2) (i) General Principles of Hong Kong Law OR (ii) General Principles of Hong Kong Law I & II</p> <p style="text-align: right;">11.2000</p> <p>(h) Financial Accounting II plus Financial Accounting III</p> <p style="text-align: right;">6.2002</p>	<p>(e) Paper 5 – Hong Kong Taxation (f) Paper 8 – Auditing</p> <p>(g) Paper 6 – Hong Kong Business Law</p> <p>(h) Paper 7 – Advanced Accounting</p>	<p><i>Further exemption on Papers 5 & 8 given to graduates of 1998/1999 onwards</i></p> <p><i>Further exemption on Paper 6 given to graduates of 1999/2000 onwards</i></p> <p><i>Further exemption on Paper 7 given to graduates from 2002 onwards</i></p>

* Relevant subject name and code for graduates in different years:

	Before 1996	1996-1999	2000-2001	2002	2003 (updated on 17 Nov 2003)
(a)	AC1011-2 Accounting	ACC1031-1 Accounting Framework (HK)	ACC1111-2 Financial Accounting I	ACC2012 Financial Accounting I	ACC2191 Financial Accounting I
(b)	AC1021-2 Cost & Mgt Accounting I COM 1561-2 Business Maths & Inf. Tech.	ACC1041-2 Mgt Information	ACC1121-2 Costing / ACC2022 Costing	ACC2032 Cost and Management Accounting I	ACC2181 Cost and Management Accounting I
---	SOC 1011-2 Economics ADM2521-2 Effective Management	ADM1551-2 Organisational Framework	ADM1571-2 Management / ADM2012 Management SOC1011-2 Economics / ECO2012 Economics	---	---
©	---	---	---	ENG2802 Use of English plus ENG3821 Business Communication	ENG2002 Eng Usage or ENG2042 College Eng I plus ENG3042 College Eng II
(d)	---	---	---	COM1002 Introduction to Computing or COM2831 Software Environment and Application plus ACC3001 Computer Applications in Accounting	COM1002 Introduction to Computing or COM1001 Introduction to IT plus ACC3111 Accounting Information Systems and Applications
(e)	---	ACC2071-2 Tax Framework (HK) or ACC2141-2 Hong Kong Taxation	ACC3052 Hong Kong Taxation	ACC3052 Hong Kong Taxation	ACC3161 Hong Kong Taxation I plus ACC4011 Hong Kong Taxation II
(f)	---	ACC2061-2 Audit Framework (HK) or ACC2131-2 Auditing	ACC3042 Auditing	ACC4042 Auditing	ACC4021 Auditing
(g)	---	ADM1541-2 Legal Framework (HK)	ADM1581-2 General Principles of Hong Kong Law plus Law 3022 Company Law of Hong Kong	LAW2012 General Principles of HK Law plus LAW3022 Company Law for HK	LAW2021 General Principles of HK Law plus LAW3001 Company Law for HK
(h)	---	---	---	ACC3022 Financial Accounting II plus ACC4012 Financial Accounting III	ACC3191 Financial Accounting II plus ACC4191 Financial Accounting III

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Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Francis Hsu College	<p>Higher Diploma in Corporate Management (4-year full-time)</p> <p>Grade C or above required in the following corresponding courses:</p> <p>(a) Accounting Studies I Accounting Studies II Hong Kong Financial Accounting II</p> <p>(b) College English II</p> <p>(c) Management Accounting I Management Accounting II</p> <p>(d) Hong Kong Taxation I Hong Kong Taxation II</p> <p>(e) Hong Kong Business Law I Hong Kong Business Law II Hong Kong Corporate Law I Hong Kong Corporate Law II</p> <p style="text-align: right;">12.2004</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 5 – Hong Kong Taxation</p> <p>(e) Paper 6 – Hong Kong Business Law</p>	Graduates from 2000/01 onwards

4. Caritas Institute for Further & Adult Education – Aberdeen

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute for Further & Adult Education – Aberdeen	<p>Certificate in Accounting Profession (1-year full-time)</p> <p>Pass required in the internal examination of the following corresponding courses:</p> <p>(a) Financial Accounting</p> <p>(b) Cost Accounting</p> <p>(c) Information Technology Applications in Accounting</p> <p style="text-align: right;">6.2005</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 3 – Cost Accounting</p> <p>(c) Paper 4 – Information Technology Applications in Accounting</p>	Starting from 2004 intake of students

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5. Caritas Institute for Further & Adult Education – Caine Road

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute for Further & Adult Education – Caine Road	Diploma in Business Studies (2-year full-time) 4.1995	Paper 1 – Financial Accounting	Not offered
	Diploma in Accounting Profession (2-year full-time) (Formerly named as Diploma in Accounting Technicians Profession Studies) 11.2000 Mark 60% or above required in the following corresponding courses: (a) Financial Accounting (b) Cost Accounting Mark 60% or above required in the following corresponding courses (Starting from September 2001 intake): (c) Business Communication (d) Information Technology Applications in Accounting 9.2001	(a) Paper 1 – Financial Accounting (b) Paper 3 – Cost Accounting (c) Paper 2 – Business Communication (d) Paper 4 – Information Technology Applications in Accounting	Exemption only given to graduates from 1997/98 onwards Graduates in 2002 may claim exemptions on Papers 2 and 4 on or before 30 September 2002 if they obtain mark 60% or above in the following corresponding qualifying papers: 1) i) Economics ii) Management 2) i) Statistics ii) Information Technology

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6. Caritas Institute for Further & Adult Education – Kowloon

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute for Further & Adult Education – Kowloon	<p>Certificate in Accounting Profession (1-year full-time)</p> <p>Mark 50% or above of the overall results required in the following corresponding courses:</p> <p>(a) Financial Accounting (b) Cost Accounting (c) IT Applications in Accounting</p> <p style="text-align: right;">12.2004</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 3 – Cost Accounting (c) Paper 4 – Information Technology Applications in Accounting</p>	Starting from 2003 intake of students
	<p>Diploma in Accounting Profession (1-year full-time)</p> <p>Mark 50% or above of the overall results required in the following corresponding courses:</p> <p>(a) Business Communication II plus Business Communication I of the above certificate programme (b) Taxation</p> <p style="text-align: right;">5.2006</p>	<p>(a) Paper 2 – Business Communication (b) Paper 5 – Hong Kong Taxation</p>	Students from 2004 intake of students

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7. Caritas Tuen Mun Community Education Centre – Tuen Mun

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Tuen Mun Community Education Centre – Tuen Mun	<p>Certificate in Accounting Profession (1-year full-time)</p> <p>Mark 50% or above of the overall results required in the following corresponding courses:</p> <p>(a) Financial Accounting (b) Cost Accounting (c) IT Applications in Accounting</p> <p style="text-align: right;">5.2006</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 3 – Cost Accounting (c) Paper 4 – Information Technology Applications in Accounting</p>	Starting from 2005 intake of students

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8. Chinese University of Hong Kong, School of Continuing and Professional Studies

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Chinese University of Hong Kong, School of Continuing and Professional Studies</p>	<p>Higher Diploma in Business Studies (2-year or 3-year full-time)</p> <p>Pass required in the following corresponding courses:</p> <p>1. Accounting and Finance Stream</p> <p>(a) Financial Accounting (b) Business Communication (c) Cost and Management Accounting (d) Business Information System (3-year programme only); Management Information System Cost and Management Accounting Intermediate Accounting Advanced Financial Accounting Computerized Accounting Systems</p> <p>(e) Taxation (f) Commercial Law Company Law (g) Intermediate Accounting and Advanced Financial Accounting (h) Auditing</p> <p>2. Marketing Stream</p> <p>(a) Financial Accounting (b) Business Communication (c) Cost and Management Accounting</p> <p>3. Logistics Stream</p> <p>(a) Financial Accounting (b) Business Communication (c) Cost and Management Accounting</p> <p style="text-align: right;">9.2005 (Add P7) 12.2007</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation (f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting (h) Paper 8 – Auditing</p> <p>(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting</p> <p>(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting</p>	<p>Graduates of 2003 intake onwards.</p> <p>Exemption on Paper 7 be given to graduates from 2008 onwards</p>

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Institutes	Qualifications	Exemption Awarded	Remarks
<p>Chinese University of Hong Kong, School of Continuing and Professional Studies</p>	<p>Higher Diploma in Business and Corporate Administration (2-year or 3-year full-time)</p> <p>(a) Financial Accounting (b) Business Communication (c) Cost and Management Accounting (d) Introduction to E-commerce*; Management Information Systems or Business Information Systems*#; Cost and Management Accounting*; Financial Accounting*; Advanced Financial Accounting* or Corporate Accounting;</p> <p>(e) Business Law I; Business Law II; Corporate Law and Practice I; Corporate Law and Practice II; Corporate Governance & Ethics; Corporate Governance Cases & Issues or Advanced Corporate Governance & Ethics;</p> <p>Exemptions granted to graduates who had taken and passed the following two optional modules :</p> <p>(f) Taxation (g) Auditing</p> <p>(* Same course as those of the Higher Diploma in Business Studies. # The course is only for 3-year programme)</p> <p style="text-align: right;">5.2007</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 6 – Hong Kong Business Law</p> <p>(f) Paper 5 – Hong Kong Taxation (g) Paper 8 – Auditing</p>	<p>Exemptions granted to students graduating in July 2006 and thereafter for the 2-year full-time programme.</p> <p>Exemptions granted to students graduating in July 2007 and thereafter for the 3-year full-time programme.</p>

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9. Chinese University of Hong Kong – Tung Wah Group of Hospitals Community College

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong – Tung Wah Group of Hospitals Community College	<p>Associate of Business Programme in Accounting (2-year full-time)</p> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> (a) Principles of Accounting plus Introduction of Accounting (b) English Language I&II (c) Cost Accounting (d) Hong Kong Taxation (e) Hong Kong Business Law (Elective) (f) Auditing <p style="text-align: right;">12.2005</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 5 – Hong Kong Taxation (e) Paper 6 – Hong Kong Business Law (f) Paper 8 – Auditing 	Graduates of 2005 intake onwards.

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10. City University of Hong Kong

Institutes	Qualifications	Exemption awarded	Remarks
City University of Hong Kong	<p>Higher Diploma in Accountancy</p> <p style="text-align: right;">4.1997</p> <p>Students who have selected the following elective in the programme: 'Advanced Financial Accounting'</p> <p style="text-align: right;">6.2002</p>	<p>Papers 1 to 4 and Paper 5 – Hong Kong Taxation Paper 6 – Hong Kong Business Law Paper 8 – Auditing</p> <p>Paper 7 – Advanced Accounting</p>	<p>Graduates of 1997 to 2002.</p> <p>Further exemption on Paper 7 given to graduates from 2002 onwards</p>
	<p>Associate of Business Administration (Accountancy)</p> <p>(formerly known as Associate of Business Administration in Accountancy)</p> <p style="text-align: right;">5.2002</p> <p>Students who have selected the following elective in the programme: 'Advanced Financial Accounting'</p> <p style="text-align: right;">6.2002</p>	<p>Papers 1 to 4 and Paper 5 – Hong Kong Taxation Paper 6 – Hong Kong Business Law Paper 8 – Auditing</p> <p>Paper 7 – Advanced Accounting</p>	<p>Graduates of 2003 to 2004.</p>

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Institutes	Qualifications	Exemption awarded	Remarks
City University of Hong Kong	<p>Associate of Business Administration (Accountancy)</p> <p>(formerly known as Associate of Business Administration in Accountancy)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) CM10250 Financial Accounting plus CM20252 Corporate Accounting I</p> <p>(b) LS20114 or LS22114 English Communication Skills for Business</p> <p>(c) CM10251 Cost and Management Accounting</p> <p>(d) CM10161 Business Information System plus CM10162 Management Information Systems or CM20118 Information Systems Management</p> <p>(e) CM20254 Taxation I plus CM20257 Taxation II</p> <p>(f) CM20258 Corporate Regulations and Practice plus LW2945 The Law of Business Transactions or CM20278 Regulatory Framework for Business</p> <p>(g) CM20252 Corporate Accounting I plus CM20255 Corporate Accounting II</p> <p>(h) CM20253 Auditing I plus CM20256 Auditing II</p> <p style="text-align: right;">9.2004 12.2005</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	Graduates of 2005 onwards.

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Institutes	Qualifications	Exemption awarded	Remarks
City University of Hong Kong	<p>Associate of Business Administration (for Accountancy concentration student)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Financial Accounting plus Corporate Accounting</p> <p>(b) English Communication Skills for Business or College English Courses</p> <p>(c) Cost and Management Accounting</p> <p>(d) Business Information System plus Information Systems Management</p> <p>(e) Taxation I plus Taxation II</p> <p>(f) Regulatory Framework for Business plus Corporate Regulations and Practice</p> <p>(g) Advanced Corporate Accounting (elective)</p> <p>(h) Auditing I plus Auditing II</p> <p style="text-align: right;">10.2003 12.2004</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	<p>Graduates of 2004 onwards.</p> <p>Ceased to offer to public in 2005</p>

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11. Hang Seng School of Commerce

Institutes	Qualifications	Exemption awarded	Remarks
Hang Seng School of Commerce	<p>Associate Degree in Business Administration (2-year full-time)</p> <p>Grade D or above required in the following subjects:</p> <p>(a) ACC101 Introduction to Accounting and ACC102 Financial Accounting</p> <p>Students who have completed and passed the following subjects:</p> <p>(b) ENG101& 201 English for Effective Communication I & II and ENG102 & ENG202 English for Business Communication I & II</p> <p>(c) ACC201 Cost Accounting and ACC202 Management Accounting</p> <p>(d) ACC203 Hong Kong Tax Framework and ACC204 Hong Kong Taxation</p> <p style="text-align: right;">9.2003 12.2004 12.2005</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 5 – Hong Kong Taxation</p>	

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12. Hong Kong Baptist University (College of International Education)

Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Baptist University (College of International Education)</p>	<p>Associate of Science in Professional Accountancy (2-year full-time)</p> <p>Pass required in the internal examination of the following relevant subjects:</p> <p>(a) PA0011 Financial Accounting I plus PA0021 Financial Accounting II</p> <p>(b) PA0091 English for Business plus PA0191 Business Communication</p> <p>(c) PA0261 Fundamentals of Management Accounting or PA0031 Cost Accounting plus PA0041 Management Accounting</p> <p>(d) PA0211 Information Systems for Accounting</p> <p>(e) PA0161 Hong Kong Taxation I plus PA0171 Hong Kong Taxation II</p> <p>(f) PA0111 Principles of Law plus PA0181 Business Law</p> <p>(g) PA0271 Corporate Reporting I plus PA0281 Corporate Reporting II</p> <p>(h) PA0141 Auditing I plus PA0151 Auditing II</p> <p style="text-align: right;">2.2004</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	<p>Exemptions only given to graduates from 2004/2005 intake onwards</p> <p><u>Remarks:</u> The changes were made w.e.f. 2004/05 academic year:</p> <ul style="list-style-type: none"> - PA0031 - Fundamentals of Management Accounting was changed to PA0261 with course name remained unchanged. - PA0041 Management Accounting was phased out. And changed to PA0261 Fundamental of Management Accounting or PA0031 Cost Accounting (6.2005) - PA0121 - Advanced Financial Accounting I & PA0131 - Advanced Financial Accounting II were changed to PA0271 – Corporate Reporting I & PA0281 – Corporate Reporting II (5.2007) <p>The changes were made w.e.f. 2007/08 academic year:</p> <ul style="list-style-type: none"> - Professional English as changed to “Fundamental Accounting I “ with course code remained unchanged. - PA0021 – Financial Accounting II was changed to “Fundamental Accounting II” with course code remained unchanged. - PA0261 – Fundamentals of Management Accounting was changed to “Principles of Managerial Accounting” with course code remained unchanged. (6.2008)

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13. Hong Kong Christian Service Kwun Tong Vocational Training Centre

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Christian Service Kwun Tong Vocational Training Centre	<p>Advanced Certificate in Accountancy (F9113/1-year full-time)</p> <p>(a) 60% or above (on average) in 'Business Accounting III' (Part I/II)</p> <p>(b) 70% or above (on average) in 'Cost & Management Accounting III' (Part I/II)</p> <p>(c) 70% or above (on average) in 'Advanced Computer Application (Part I/II) and 'Computer Application in Accounting (Part I/II)'</p> <p style="text-align: right;">6.1996 9.2001</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 3 – Cost Accounting</p> <p>(c) Paper 4 – Information Technology Applications in Accounting</p>	<p>Exemption only given to those graduates of Advanced Certificate in Accountancy from 1995/96 onwards and have also completed the course "Certificate in Business Accounting".</p> <p>The Accreditation and Qualification Committee confirmed that even the applicant failed in any part of the specified subjects, as long as it got the 70% or above average, he/she should be entitled to the exemption.</p>
	<p>Diploma in Professional Accounting (2-year full-time)</p> <p>Overall passing mark 60% or above in the corresponding subjects:</p> <p>(a) Financial Accounting (Parts I and II)</p> <p>(b) Business Communication (Parts I and II)</p> <p>(c) Cost Accounting (Parts I and II)</p> <p>(d) Information Technology Applications in Accounting (Parts I and II)</p> <p>(e) Hong Kong Taxation (Parts I and II)</p> <p style="text-align: right;">10.2003 9.2004</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p>	<p>Graduates from July 2003 onwards</p>

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14. Hong Kong College of Technology

Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (3-year full-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) AC101 Financial Accounting or AC101 Financial Accounting I plus AC102 Financial Accounting II</p> <p>(b) GE910 Professional English</p> <p>(c) AC202 Management Accounting</p> <p>(d) CS111 Business Software Applications plus CS212 Management Information System I</p> <p>(e) AC311 Taxation or AC311 Taxation I plus AC312 Taxation II</p> <p>(f) AC211 Business Law plus AC212 Company Law</p> <p>(g) AC201 Advanced Financial Accounting or AC201 Advanced Financial Accounting I plus AC203 Advanced Financial Accounting II</p> <p>(h) AC304 Auditing or AC304 Auditing I plus AC308 Auditing II</p> <p style="text-align: right;">9.2004</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	<p>Graduates of 2004 onwards.</p> <p>The changes were made w.e.f .2008/09 academic year:</p> <p>- GE906/908 English Communication Skills for Business or GE910 English Communication Skills for Accounting were changed to Professional English with course code remained unchanged.</p> <p style="text-align: right;">(8.2009)</p>

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Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (with Banking) (3-year full-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) AC101 Financial Accounting I plus AC102 Financial Accounting II</p> <p>(b) GE910 Professional English</p> <p>(c) AC202 Management Accounting</p> <p>(d) CS111 Business Software Applications plus CS212 Management Information System I</p> <p>(e) AC311 Taxation I plus AC312 Taxation II</p> <p>(f) AC211 Business Law plus AC212 Company Law</p> <p>(g) AC201 Advanced Financial Accounting I plus AC203 Advanced Financial Accounting II</p> <p>(h) AC304 Auditing I plus AC308 Auditing II</p> <p style="text-align: right;">8.2007</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	<p>Graduates who commenced their studies in Sept 2006 or thereafter</p> <p>The changes were made w.e.f .2008/09 academic year:</p> <p>- GE906/908 English Communication Skills for Business or GE910 English Communication Skills for Accounting were changed to Professional English with course code remained unchanged.</p> <p style="text-align: right;">(8.2009)</p>

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Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong College of Technology	Financial Accounting (C141/C161/C03101/PAAT001) 5.1999	Paper 1 – Financial Accounting	Exemption only given to graduates from September 1999 onwards
	Cost Accounting (C143/C163/C03103/PAAT0003) Mark 60% or above in the overall examination result 3.2000	Paper 3 – Cost Accounting	Exemption only given to graduates of September 2000 intake onwards

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15. Hong Kong Institute of Vocational Education

Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong Institute of Vocational Education	Higher Diploma in Accountancy (21301) (3-year full-time) 1.2000 9.2001	Papers 1 to 4 and Paper 5 – Hong Kong Taxation Paper 6 – Hong Kong Business Law Paper 8 – Auditing Paper 7 – Advanced Accounting	Graduates of intake before 2004/05 <i>Further exemption on Paper 7 given to graduates from 2002 onwards</i>
	Diploma in Accountancy (21101 or 21201) (2-year full-time) 9.2001	Papers 1 to 4 and Paper 5 – Hong Kong Taxation	Graduates of intake before 2004/05 for course code 21201
	Certificate in Accountancy (25501) (2-year part-time) 9.2001	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting	
	Higher Certificate in Accountancy (25401) (2-year part-time) 9.2001	Papers 1 to 4 and Paper 5 – Hong Kong Taxation Paper 6 – Hong Kong Business Law	
	Higher Diploma in Accountancy (21301A) (2-year full-time) 4.2003	Full Exemption	
	Traineeship Certificate for Accounting Technicians (23601) (2-year PTDR) 9.2001	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting	

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Sha Tin Nexus)</p> <ul style="list-style-type: none"> – Kwai Chung Campus – Kwun Tong Campus – Sha Tin Campus 	<p>Foundation Diploma (1-year full-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Fundamentals of Business Accounting I and II 6.2006</p>	<p>(a) Book-keeping and Accounts Examination (BAE)</p>	<p>A multi-entry multi-exit programme</p>
	<p>Certificate in Accountancy and Information Systems (21921F) (full-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Accounting Principles and Practice I and II 6.2006</p> <p>(b) Business English and Communication</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p>	<p>A multi-entry multi-exit programme</p>
	<p>Diploma in Accountancy and information Systems (21921F) (full-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Accounting Principles and Practice I and II</p> <p>(b) Business English and Communication</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Information Technology Application in Accounting</p> <p>(e) Tax Framework and Planning 6.2006</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p>	<p>A multi-entry multi-exit programme</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Sha Tin Nexus)</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) (full-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Accounting Principles and Practice I and II</p> <p>(b) Business English and Communication</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Information Technology Application in Accounting</p> <p>(e) Tax Framework and Planning</p> <p>(f) Commercial Law; and Company Law and Practice</p> <p>(g) Financial Accounting and Reporting and Advanced Financial Reporting I and Advanced Financial Reporting II</p> <p>(h) Auditing and Ethics; and Information Systems Control and Assurance</p> <p style="text-align: right;">6.2006</p> <p>(a) Fundamentals of Business Accounting I and II</p> <p style="text-align: right;">6.2006</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p> <p>(a) Book-keeping and Accounts Examination (BAE)</p>	<p>A multi-entry multi-exit programme</p> <p>Only applicable to 4-year full-time programme.</p>

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Institutes	Qualifications	Exemption awarded	Remarks
Kong Institute of Vocational Education (Sha Tin Nexus) <ul style="list-style-type: none"> – Kwun Tong Campus – Sha Tin Campus 	Diploma in Accountancy and Information Systems (21221) (2-year full-time): Students who have completed and passed the following subjects: (a) Accounting Principles and Practice I and II (b) Business English and Communication (c) Cost and Managerial Accounting (d) Information Technology Application in Accounting (e) Tax Framework and Planning 6.2006	(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting (e) Paper 5 – Hong Kong Taxation	

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Sha Tin Nexus)</p> <ul style="list-style-type: none"> – Sha Tin Campus – Kwun Tong Campus 	<p>Certificate in Accountancy and Information Systems (25521) (2-year part-time evening):</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Accounting Principles and Practice I and II (b) Business English and Communication (c) Cost and Managerial Accounting (d) Information Technology Applications in Accounting <p style="text-align: right;">9.2004</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting 	<p>Graduates of intake between 2003/2004 and 2004/2005</p>
<p>Hong Kong Institute of Vocational Education (Sha Tin Nexus)</p> <ul style="list-style-type: none"> – Sha Tin Campus 	<p>Certificate in Accountancy and Information Systems (25521) (2-year part-time evening)</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Accounting Principles and Practice I and II (b) Business English and Communication <p style="text-align: right;">6.2006</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication 	<p>Graduates of intake 2005/2006 onward.</p>

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Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong Institute of Vocational Education (Sha Tin Nexus) – Sha Tin Campus	<p>Diploma in Accountancy and Information Systems (25221) (2-year part-time evening):</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Cost and Managerial Accounting</p> <p>(b) Information Technology Application in Accounting</p> <p>(c) Tax Framework and Planning</p> <p style="text-align: right;">6.2006</p>	<p>(a) Paper 3 – Cost Accounting</p> <p>(b) Paper 4 – Information Technology Applications in Accounting</p> <p>(c) Paper 5 – Hong Kong Taxation</p>	
	<p>Higher Diploma in Accountancy and Information Systems (25921) (2-year part-time evening):</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Commercial Law and Company Law and Practice</p> <p>(b) Financial Accounting and Reporting and Advanced Financial Reporting I and Advanced Financial Reporting II</p> <p>(c) Auditing and Ethics and Information Systems Control and Assurance</p> <p style="text-align: right;">6.2006</p>	<p>(a) Paper 6 – Hong Kong Business Law</p> <p>(b) Paper 7 – Advanced Accounting</p> <p>(c) Paper 8 – Auditing</p>	

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Sha Tin Nexus)</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Sha Tin Campus 	<p>Higher Diploma in Accountancy and Information Systems (21321) (3-year full-time)</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Accounting Principles and Practice 1 & 2 (b) Business English and Communication 1A, 1B, 2A and 2B (c) Cost and Managerial Accounting (d) Information Technology Applications in Accounting (e) Tax Framework and Planning (f) Commercial Law plus Company Law & Practice (g) Financial Accounting & Reporting plus Advanced Financial Reporting (h) Auditing & Ethics plus Information Systems Control & Assurance <p style="text-align: right;">9.2004</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting (e) Paper 5 – Hong Kong Taxation (f) Paper 6 – Hong Kong Business Law (g) Paper 7 – Advanced Accounting (h) Paper 8 – Auditing 	<p>Phased out with last batch of graduates in August 2007</p>

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Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong Institute of Vocational Education (Sha Tin Nexus) – Sha Tin Campus	Higher Certificate in Accountancy and Information Systems (25421) (2-year part-time) Students who have completed and passed the following subject: (a) Tax Framework and Planning 9.2004	(a) Paper 5 – Hong Kong Taxation	
	Higher Diploma in Accountancy and Information Systems (25321) (2-year part-time) Students who have completed and passed the following subjects: (a) Commercial Law plus Company Law & Practice (b) Financial Accounting & Reporting plus Advanced Financial Reporting (c) Auditing & Ethics plus Information Systems Control & Assurance 9.2004	(a) Paper 6 – Hong Kong Business Law (b) Paper 7 – Advanced Accounting (c) Paper 8 – Auditing	This programme has never been launched

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> – Chai Wan Campus – VTC School of Business and Information System 	<p>Higher Diploma in Accountancy (25301/25901) (2-year part-time)</p> <p style="text-align: right;">9.2001 (Change code) 6.2005 (Re-assessed) 4.2003</p>	<p>Papers 1 to 4 and Paper 5 – Hong Kong Taxation Paper 6 – Hong Kong Business Law Paper 7 – Advanced Accounting Paper 8 – Auditing</p>	<p>The course code 25301 was changed to 25901 w.e.f. 2004/05 academic year. (6.2005)</p> <p>Graduates of intake on or before 2005/06 with subject code “FSM”</p> <p>Further exemption on Paper 7 given to graduates from 2002 onwards</p> <p>Exemption claim for Paper 8 has to be supported with transcripts of Higher Certificate/ Diploma in Accountancy</p>
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> – Chai Wan Campus – VTC School of Business and Information System 6.2005 – Lee Wai Lee Campus 12.2008 	<p>Higher Diploma in Accountancy (21901F) (4-year full-time): - Foundation Diploma</p> <p>Students who have completed and passed the following subjects: (a) Book-keeping and Accounts plus Accounting for Business</p> <p>Students who have completed and obtain mark 60% or above in the following subjects: (b) Book-keeping and Accounts plus Accounting for Business</p>	<p>(a) Book-keeping and Accounts Examination (BAE)</p> <p>(b) Paper 1 – Financial Accounting</p>	<p>Chai Wan and SBI Campuses graduates of 2004/5 intake onwards</p> <p>Lee Wai Lee campus first intake effective 2008/09.</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> - Chai Wan Campus - VTC School of Business and Information System 6.2005 - Lee Wai Lee Campus 12.2008 	<p>Certificate</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Foundation Accounting plus Intermediate Accounting (b) Information Technology Applications in Accounting <p>Diploma</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Vocational English & Communication Skills plus English & Communication for Business 1, 2, 3 & 4 (b) Costing and Decision Making plus Management Accounting & Control (c) Tax Compliance and Planning 1 & 2 (d) Audit and Professional Ethics plus Advanced Audit and Internal Review 	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 4 – Information Technology Applications in Accounting (a) Paper 2 – Business Communication (b) Paper 3 – Cost Accounting (c) Paper 5 – Hong Kong Taxation (d) Paper 8 – Auditing 	<p>Chai Wan and SBI Campuses graduates of 2004/5 intake onwards</p> <p>Lee Wai Lee campus first intake effective 2008/09.</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> – Chai Wan Campus – VTC School of Business and Information System 6.2005 – Lee Wai Lee Campus 12.2008 	<p>Higher Diploma</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Corporate Law and Practice (b) Corporate Accounting plus Financial Accounting – Theory & Practice 1 & 2 	<ul style="list-style-type: none"> (a) Paper 6 – Hong Kong Business Law (b) Paper 7 – Advanced Accounting 	<p>Chai Wan and SBI Campuses graduates of 2004/5 intake onwards</p> <p>Lee Wai Lee campus first intake effective 2008/09.</p>
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> – VTC School of Business and Information System 	<p>Higher Diploma in Accountancy (21901 / 21901A) (3-year full-time or 2-year full-time)</p> <p style="text-align: right;">4.2003</p>	<p>Full Exemption</p>	<p>Graduates of intakes from 2001/02 to 2003/04 for course code 21901A.</p> <p>Graduates of intake before 2004/05 for course code 21901.</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> – Chai Wan Campus – VTC School of Business and Information System 	<p>Higher Diploma in Accountancy (21301 / 21901) (3-year full-time):</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Foundation Accounting plus Intermediate Accounting (b) English & Communication for Business 1, 2, 3 & 4 (c) Costing and Decision Making plus Management Accounting & Control (d) Information Technology Applications in Accounting (e) Tax Compliance and Planning 1 & 2 (f) Corporate Law and Practice (g) Corporate Accounting plus Financial Accounting – Theory & Practice 1 & 2 (h) Audit and Professional Ethics plus Advanced Audit and Internal Review <p style="text-align: right;">6.2005</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication & 4 (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting (e) Paper 5 – Hong Kong Taxation (f) Paper 6 – Hong Kong Business Law (g) Paper 7 – Advanced Accounting (h) Paper 8 – Auditing 	<p>Graduates of 2004/5 intake onwards</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> - Chai Wan Campus - VTC School of Business and Information System 6.2005 - Haking Wong Campus - Lee Wai Lee Campus - Tuen Mun Campus 12.2008 	<p>Higher Diploma in Accountancy (21901A/21901F) (2-year full-time):</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Fundamentals of Accounting (b) English & Communication for Business 3 & 4 (c) Costing and Decision Making plus Management Accounting & Control (d) Information Technology Applications in Accounting (e) Tax Compliance and Planning 1 & 2 (f) Corporate Law and Practice (g) Corporate Accounting plus Financial Accounting – Theory & Practice 1 & 2 (h) Audit and Professional Ethics plus Advanced Audit and Internal Review 	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting (e) Paper 5 – Hong Kong Taxation (f) Paper 6 – Hong Kong Business Law (g) Paper 7 – Advanced Accounting (h) Paper 8 – Auditing 	<p>The course code 21901F was changed to 21901A w.e.f. 2006/07 academic year. (12.2006)</p> <p>Graduates of 2004/5 and 2005/06 intake for Course Code 21901F (6.2005)</p> <p>Graduates of 2006/07 intake and onwards for Course Code 21901A (12.2006)</p> <p>Graduates of HD in Accountancy (21901F) (4-year full-time) of 2004/05 intake onwards but completed the programme in 2 years studied the same subjects in this table.</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> – Lee Wai Lee Campus – VTC School of Business and Information System 6.2005 – Tuen Mun Campus 12.2008 	<p>Higher Diploma in Accountancy (21901T) (1-year full-time)</p>	<p>Full Exemption</p>	<p>Tuen Mun Campus: 2008/09 intakes only</p>
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> – Haking Wong Campus – Lee Wai Lee Campus 	<p>Diploma in Accountancy (21201) (2-year full-time)</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Foundation Accounting plus Intermediate Accounting (b) English & Communication for Business 1, 2, 3 & 4 (c) Costing and Decision Making plus Management Accounting & Control (d) Information Technology Applications in Accounting (e) Tax Compliance and Planning 1 & 2 (f) Audit and Professional Ethics plus Advanced Audit and Internal Review <p style="text-align: right;">6.2005</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication & 4 (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting (e) Paper 5 – Hong Kong Taxation (f) Paper 8 – Auditing 	<p>Graduates of 2004/05 intake onwards</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> - Chai Wan Campus - Lee Wai Lee Campus 	<p>Diploma in Accountancy (25201) (3-year part-time)</p> <p>Students who have completed and passed the following subjects:</p> <ul style="list-style-type: none"> (a) Foundation Accounting plus Intermediate Accounting (b) English & Communication for Business 1, 2, 3 & 4 (c) Costing and Decision Making plus Management Accounting & Control (d) Information Technology Applications in Accounting (e) Tax Compliance and Planning 1 & 2 (f) Audit and Professional Ethics plus Advanced Audit and Internal Review <p style="text-align: right;">6.2005</p>	<ul style="list-style-type: none"> (a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication & 4 (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting (e) Paper 5 – Hong Kong Taxation (f) Paper 8 – Auditing 	<p>Graduates of 2005/6 intake onwards</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <ul style="list-style-type: none"> - Chai Wan Campus - Lee Wai Lee Campus (6.2005) - VTC School of Business and Information System - Haking Wong Campus (6.2008) 	<p>Higher Diploma in Accountancy (25901) (2-year part-time):</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Corporate Law and Practice</p> <p>(b) Corporate Accounting plus Financial Accounting – Theory & Practice 1 & 2</p> <p>(c) Audit and Professional Ethics plus Advanced Audit and Internal Review</p> <p style="text-align: right;">6.2005</p>	<p>(a) Paper 6 – Hong Kong Business Law</p> <p>(b) Paper 7 – Advanced Accounting</p> <p>(c) Paper 8 - Auditing</p>	<p>Graduates of 2006/07 intake onwards</p> <p>Ceased to have new intake in 2007/08</p> <p><u>From graduates of</u> 21201 or 25401 in page 23; 21201 in page 35; 25201 in page 36.</p>
<p>Hong Kong Institute of Vocational Education (Chai Wan Nexus)</p> <p>- Chai Wan Campus</p>	<p>Higher Diploma in Financial Planning and Investment (21928) (4-year full-time):</p> <p>- Foundation Diploma</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Book-keeping and Accounts plus Accounting for Business</p> <p>Students who have completed and obtain mark 60% or above in the following subjects:</p> <p>(b) Book-keeping and Accounts plus Accounting for Business</p>	<p>(a) Book-keeping and Accounts Examination (BAE)</p> <p>(b) Paper 1 – Financial Accounting</p>	<p>Graduates of 2004/5 intake onwards</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Lee Wai Lee Nexus)</p> <ul style="list-style-type: none"> - Lee Wai Lee Campus - Chai Wan Campus - Tuen Mun Campus 	<p>Higher Diploma in Accountancy (25901F) (4.5-year part-time)</p> <p>Student who have completed and passed the following subjects:</p> <p>(a) Foundation Accounting; and Intermediate Accounting</p> <p>(b) English and Communication for Business 1,2, 3 & 4</p> <p>(c) Cost and Decision Making; and Management Accounting and Control</p> <p>(d) Information Technology Application in Accounting</p> <p>(e) Tax Compliance and Planning 1 and 2</p> <p>(f) Corporate Law and Practice</p> <p>(g) Corporate Accounting; and Financial Accounting – Theory and Practice 1 and 2</p> <p>(h) Auditing and Professional Ethics; and Advanced Audit and Internal Review</p> <p style="text-align: right;">12.2008</p>	<p>(a) Paper 1 - Financial Accounting</p> <p>(b) Paper 2 - Business Communication</p> <p>(c) Paper 3 - Cost Accounting</p> <p>(d) Paper 4 - Information Technology Applications in Accounting</p> <p>(e) Paper 5 - Hong Kong Taxation</p> <p>(f) Paper 6 - Hong Kong Business Law</p> <p>(g) Paper 7 - Advanced Accounting</p> <p>(h) Paper 8 - Auditing</p>	<p>A multi entry multi exit programme</p> <p>Only for graduates of 2007/08 and 2008/09 intake</p> <p><u>From graduates of</u> 25501, 0174, 21201, 25201 and 25401 (Certificates and Transcripts should be submitted together with the application)</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Kwai Chung Nexus)</p> <p>- Sha Tin Campus - Kwai Chung Campus</p>	<p>Higher Diploma in Accountancy and Information Systems (21921A) (2 year full-time)</p> <p>Student who have completed and passed the following subjects:</p> <p>(a) Business Accounting Principles and Practice</p> <p>(b) Eng & Communication for Bus: Problem-Solving; Eng & Communication for Bus: Proposals & Persuasive Presentations; Eng & Communication for Bus: Workplace Reports & Meetings; Eng & Communication for Bus: Job Search & Negotiations</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Information Technology Applications in Accounting</p> <p>(e) Tax Framework and Planning</p> <p>(f) Commercial Law; and Company Law and Practice</p> <p>(g) Financial Accounting and Reporting; Advanced Financial Reporting I; Advanced Financial Reporting II</p> <p>(h) Information Systems Control and Assurance; and Auditing and Ethics</p> <p>12.2008</p>	<p>(a) Paper 1 - Financial Accounting</p> <p>(b) Paper 2 - Business Communication</p> <p>(c) Paper 3 - Cost Accounting</p> <p>(d) Paper 4 - Information Technology Applications in Accounting</p> <p>(e) Paper 5 - Hong Kong Taxation</p> <p>(f) Paper 6 - Hong Kong Business Law</p> <p>(g) Paper 7 - Advanced Accounting</p> <p>(h) Paper 8 - Auditing</p>	<p>A multi entry multi exit programme</p> <p>Only for graduates of 2007/08 and 2008/09 intake</p> <p><u>From graduates of</u> 25501, 0174, 21201, 25201 and 25401 (Certificates and Transcripts should be submitted together with the application)</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Kwai Chung Nexus)</p> <ul style="list-style-type: none"> - Sha Tin Campus - Kwai Chung Campus 	<p>Higher Diploma in Accountancy and Information Systems (25921F) (4 year part-time)</p> <p>Student who have completed and passed the following subjects</p> <ul style="list-style-type: none"> (a) Business Accounting Principles and Practice (b) Eng & Communication for Bus: Problem-Solving; Eng & Communication for Bus: Proposals & Persuasive Presentations; Eng & Communication for Bus: Workplace Reports & Meetings; Eng & Communication for Bus: Job Search & Negotiations (c) Cost and Managerial Accounting (d) Information Technology Applications in Accounting (e) Tax Framework and Planning (f) Commercial Law; and Company Law and Practice (g) Financial Accounting and Reporting; Advanced Financial Reporting I; Advanced Financial Reporting II (h) Information Systems Control and Assurance; and Auditing and Ethics <p style="text-align: right;">12.2008</p>	<ul style="list-style-type: none"> (a) Paper 1 - Financial Accounting (b) Paper 2 - Business Communication (c) Paper 3 - Cost Accounting (d) Paper 4 - Information Technology Applications in Accounting (e) Paper 5 - Hong Kong Taxation (f) Paper 6 - Hong Kong Business Law (g) Paper 7 - Advanced Accounting (h) Paper 8 - Auditing 	<p>Only for graduates of 2007/08 and 2008/09 intake</p>

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Institutes	Qualifications	Exemption awarded	Remarks
<p>Hong Kong Institute of Vocational Education (Kwai Chung Nexus)</p> <p>- Kwai Chung Campus</p>	<p>Higher Diploma in Accountancy and Information Systems (27921F) (3 year full-time)</p> <p>Student who have completed and passed the following subjects:</p> <p>(a) Accounting Principles and Practice I and II</p> <p>(b) Eng & Com for Bus – Requests & Enquiries; Eng & Com for Bus – Survey Reports & Presentations; Eng & Com for Bus – Problem-Solving; Eng & Com for Bus – Proposals & Persuasive Presentations</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Information Technology Applications in Accounting</p> <p>(e) Tax Framework and Planning</p> <p>(f) Commercial Law; and Company Law and Practice</p> <p>(g) Financial Accounting and Reporting; and Advanced Financial Reporting I; and Advanced Financial Reporting II</p> <p>(h) Auditing and Ethics; and Information Systems Control and Assurance</p> <p style="text-align: right;">12.2008</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	<p>Only for graduates of 2007/08 intake</p>

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Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong Institute of Vocational Education (Tsing Yi)	<p>Professional Certificate in Management Accounting (Stage A and Stage B)</p> <p>Overall passing mark 50% or above in the corresponding subjects:</p> <p>(a) Financial Accounting and Tax Principles</p> <p>(b) Management Accounting – Performance Evaluation Management Accounting – Decision Management</p> <p style="text-align: right;">6.2006</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 3 – Cost Accounting</p>	
Hong Kong Institute of Vocational Education (Tuen Mun)	<p>Diploma in Accountancy (21201) (2-year full-time):</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Foundation Accounting plus Intermediate Accounting</p> <p>(b) English & Communication for Business 1, 2, 3 & 4</p> <p>(c) Costing and Decision Making plus Management Accounting & Control</p> <p>(d) Information Technology Applications in Accounting</p> <p>(e) Tax Compliance and Planning 1 & 2</p> <p>(f) Audit and Professional Ethics plus Advanced Audit and Internal Review</p> <p style="text-align: right;">5.2007</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 8 – Auditing</p>	Graduates of 2006/07 intake and onwards

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16. The Hong Kong Management Association and The Hong Kong Polytechnic University

Institutes	Qualifications	Exemption awarded	Remarks
The Hong Kong Management Association and The Hong Kong Polytechnic University	Diploma in Management Studies (1.5 to 4 year part-time evening) 4.1995	Paper 1 – Financial Accounting Paper 2 – Business Communication	Not offered

17. The Hong Kong Management Association and Lingnan University

Institutes	Qualifications	Exemption awarded	Remarks
The Hong Kong Management Association and Lingnan University	Diploma in Management Studies (Min. 1.5 year part-time) Mark 50% or above in 'Accounting for Managers' module 6.2003	Paper 1 – Financial Accounting	

18. The Hong Kong Polytechnic University

Institutes	Qualifications	Exemption awarded	Remarks
The Hong Kong Polytechnic University	Higher Certificate in Accountancy (2129) (3-year part-time evening) 4.1995	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting	Not offered

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19. The Hong Kong Polytechnic University - Hong Kong Community College

Institutes	Qualifications	Exemption awarded	Remarks
<p>The Hong Kong Polytechnic University</p> <p>– Hong Kong Community College</p>	<p>Associate Degree in Business (Accounting & Finance) (2-year full time)</p> <p>Associate Degree in Business (Business Management) (2-year full time)</p> <p>Associate Degree in Business (2-year full time)</p> <p>Student who have completed and passed the following subjects:</p> <p>(a) CC2101 Financial Accounting</p> <p>(b) CC1001 English Skills for Business Communication</p> <p>(c) CC2106 Cost Accounting</p> <p>(d) CC3155 Taxation *</p> <p>(e) CC3106 Business Law</p> <p>(f) CC3147 Auditing *</p> <p><i>(*introduced from the 2005 entry onwards)</i></p> <p>9.2006</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3- Cost Accounting</p> <p>(d) Paper 5 – Hong Kong Taxation</p> <p>(e) Paper 6 – Hong Kong Business Law</p> <p>(f) Paper 8 – Auditing</p>	<p>Graduates of 2006/07 intake and onwards</p> <p>Graduate of 2006/07 intake and onwards</p> <p>Only for 2005/06 intake of student</p>

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20. Hong Kong School of Commerce

Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong School of Commerce	<p>Higher Group Diploma (Accountancy) (Total 3-year full-time including 2-year full-time on completion of Diploma in Accounting Studies)</p> <p>Average mark 60% or above in the corresponding subjects:</p> <p>(a) Financial Accounting</p> <p>(b) Business Communication</p> <p>(c) Cost Accounting</p> <p>(d) Information Technology Applications in Accounting</p> <p>(e) Hong Kong Taxation in the Diploma programme plus Personal & Business Taxation in the Higher Group Diploma programme</p> <p>(f) Hong Kong Business Law I and II</p> <p>(g) Advanced Accounting in the Diploma programme plus Financial Accounting in the Higher Group Diploma programme</p> <p>(h) Auditing in the Diploma programme plus Auditing in the Higher Group Diploma programme</p> <p style="text-align: right;">3.2000 9.2003</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	Exemptions given to Graduates of 2004 onwards

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Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong School of Commerce	<p>Diploma in Accounting Studies (2-year full-time)</p> <p>obtained mark 60% or above in the final exam and mark 60% or above in the tests of the relevant subjects:</p> <p>(a) Financial Accounting</p> <p>(b) Business Communication I</p> <p>(c) Cost Accounting</p> <p>(d) Information Technology Applications in Accounting</p> <p style="text-align: right;">3.2000 9.2001</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p>	<p>Exemptions from Papers 1-4 given to Graduates from June 1999 onwards</p> <p>Further exemptions from Paper 6 given to Graduates of 2004 onwards only</p> <p>Graduates in 2002 may claim exemptions on Papers 2 and 4 on or before September 2002 if they obtain mark 60% or above in the following corresponding qualifying papers:</p> <p>1) Management and Economics 2) Statistics & Information Technology</p>
	<p>Average mark 60% or above in the corresponding subjects:</p> <p>(e) Hong Kong Business Law I and II</p> <p style="text-align: right;">9.2003</p>	<p>(e) Paper 6 – Hong Kong Business Law</p>	

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Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong School of Commerce 3.2000	Diploma in Accounting Studies (Evening) (2-year part-time) obtained mark 60% or above in the final exam and mark 60% or above in the tests of the relevant subjects: (a) Financial Accounting (b) Cost Accounting (c) Information Technology Applications in Accounting 2.2002	 (a) Paper 1 – Financial Accounting (b) Paper 3 – Cost Accounting (c) Paper 4 – Information Technology Applications in Accounting	Starting from the 2001 intake of students <i>Further exemptions from Paper 2 given to Graduates of 2004 onwards only</i>
	Average mark 60% or above in the corresponding subject: (d) Business Communication 9.2003	(d) Paper 2 – Business Communication	

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21. Hong Kong St Perth College

Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong St Perth College	<p>Diploma in Accounting (9-month full-time)</p> <p>Overall passing mark 60% or above in the corresponding subjects:</p> <p>(a) Financial Accounting</p> <p>(b) Business Communication</p> <p>(c) Cost Accounting</p> <p>(d) Information Technology Applications in Accounting</p> <p>9.2004 12.2005 12.2008</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p>	<p>Effective from 2004-2005 cohort of graduates to 2008-2009 cohort of graduates.</p> <p>12.2009</p>

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22. Hong Kong Technical College

Institutes	Qualifications	Exemption awarded	Remarks
Hong Kong Technical College (Chai Wan)	Higher Certificate in Accountancy (2141) (3-year part-time evening) 11.1996	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting	
	Higher Diploma in Accountancy (2101) (3-year full-time) 6.1997	<u>A Maximum of</u> Papers 1 to 4 and Paper 5 – Hong Kong Taxation Paper 6 – Hong Kong Business Law Paper 8 – Hong Kong Auditing Paper 7 – Advanced Accounting	1. Graduate of 1997 onwards 2. Transcript should be submitted together with the application <i>Further exemption on Paper 7 given to graduates from 2002 onwards</i>
Hong Kong Technical College (Tsing Yi) (Hong Kong Institute of Vocational Education – Tsing Yi)	Higher Diploma in Business Information System 9.2001	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 4 – Information Technology Applications in Accounting	
	Higher Diploma in Transport Studies 9.2001	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 4 – Information Technology Applications in Accounting	
	Higher Certificate in Business Information System 9.2001	Paper 1 – Financial Accounting Paper 4 – Information Technology Applications in Accounting	
	Higher Certificate in Corporate Administration 9.2001	Paper 1 – Financial Accounting Paper 4 – Information Technology Applications in Accounting	

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

Institutes	Qualifications	Exemption awarded	Remarks
Institute of Professional Education and Knowledge of VTC (PEAK) (Formerly known as Financial Services Development Centre)	Professional Diploma in Accounting & Finance (PDAF) (Part-time) (Formerly named as Professional Programme in Accounting and Finance (PPAF)) Mark 60% or above of the overall results required in the following corresponding qualifying papers: (a) Financial Accounting & Managerial Accounting plus Advanced Financial Accounting (b) Business Communication (c) Hong Kong Business Taxation (d) Hong Kong Business Law (e) Audit Practice and Legal Framework 4.2003	(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 5 – Hong Kong Taxation (d) Paper 6 – Hong Kong Business Law (e) Paper 8 – Auditing	

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24. Lingnan University (Community College)

Institutes	Qualifications	Exemption awarded	Remarks
Lingnan University (Community College)	<p>Associate Degree in Business Studies (Accounting) (2-year full-time)</p> <p>Grade D or above of the results required in the following corresponding qualifying papers:</p> <p>(a) Financial Accounting</p> <p>(b) - General English I - General English II; - Project English; - English for Business or English for Study</p> <p>(c) Managerial/Cost Accounting</p> <p>(d) Accounting Information Systems</p> <p>(e) Hong Kong Taxation</p> <p>(f) Introduction to Business Law</p> <p>(g) Intermediate Accounting</p> <p>(h) Auditing (Elective Subject)</p> <p style="text-align: right;">6.2003</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 5 – Hong Kong Taxation</p> <p>(f) Paper 6 – Hong Kong Business Law</p> <p>(g) Paper 7 – Advanced Accounting</p> <p>(h) Paper 8 – Auditing</p>	
	<p>Honours Diploma in Accountancy (FT-3yrs/4- to 5-year part-time)</p> <p style="text-align: right;">12.1995</p>	<p>Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting</p>	Not offered

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25. Open University of Hong Kong - Li Ka Shing Institute of Professional and Continuing Education (LiPACE)

Institutes	Qualifications	Exemption awarded	Remarks
Open University of Hong Kong - Li Ka Shing Institute of Professional and Continuing Education (LiPACE)	<p>Diploma in Accounting (1-year full-time/part-time)</p> <p>Mark 60% or above of the overall results required in the following corresponding qualifying papers:</p> <p>(a) Financial Accounting (61024)</p> <p>(b) Business Communication (61025)</p> <p>(c) Cost Accounting (61026)</p> <p>(d) Information Technology Applications in Accounting (61027)</p> <p style="text-align: right;">5.2007</p>	<p>(a) Paper 1 – Financial Accounting</p> <p>(b) Paper 2 – Business Communication</p> <p>(c) Paper 3 – Cost Accounting</p> <p>(d) Paper 4 – Information Technology Applications in Accounting</p>	

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26. Sacred Heart Canossian College of Commerce

Institutes	Qualifications	Exemption awarded	Remarks
Sacred Heart Canossian College of Commerce	<p>Advanced Diploma in Accounting (2-year full-time)</p> <p>Overall mark 60% or above required in the following corresponding subjects and pass mark 50% or above in the final term examinations:</p> <p>(a) Financial Accounting I and II (b) Business Communication I and II (c) Cost Accounting I and II (d) Information Technology Applications in Accounting I and II</p> <p style="text-align: right;">9.2003 5.2010</p> <p>Overall mark 60% or above required in the following corresponding subjects:</p> <p>(e) Hong Kong Business Law (f) Auditing</p> <p style="text-align: right;">9.2006 5.2010</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting</p> <p>(e) Paper 6- Hong Kong Business Law (f) Paper 8 – Auditing</p>	<p>9.2003 - Exemption only given to Graduates of 2004 onwards</p> <p>9.2006 - Exemption only given to students of Sep 2004 intake and onwards</p> <p>5.2010 - Mapping subjects applied to graduates of 2008/09 intake. P1 – Fundamentals of Accounting I & II P2 – Business Communication, Organization and Management P3 – Management Accounting I & II P4 – IT Applications in Accounting I & II P6 – Fundamentals of Business Law I & II P8 – Auditing I & II</p>

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Institutes	Qualifications	Exemption awarded	Remarks
Sacred Heart Canossian College of Commerce	<p>Diploma in Business and Secretarial Administration (2-year full-time)</p> <p>Overall mark 60% or above required in the following corresponding subjects and pass mark 50% or above in the final term examinations:</p> <p>(a) Financial Accounting (b) Business Communication</p> <p>(c) Cost Accounting (d) Information Technology Applications in Accounting</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting</p>	<p>Not offered, programme phased-out in Jun 2003.</p> <p>Exemption only given to Graduates of June 2003</p>

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27. Shue Yan College

Institutes	Qualifications	Exemption awarded	Remarks
Shue Yan College	Honours Diploma in Accounting (Formerly named as Diploma in Accounting) (4-year full-time) 12.1995 9.2005	Full Exemption	

28. Technical Institutes

Institutes	Qualifications	Exemption awarded	Remarks
Technical Institutes	Diploma in Accountancy (0104) (2-year full-time) 8.1994	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting	
	Certificate for Accounting Technicians (0174) (3-year part-time evening) 8.1994	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting	
	Certificate for Accounting Technicians (0173) (2-year PTDR) 8.1994	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting	Renamed as “Traineeship Certificate for Accounting Technicians” as from 1999
Technical Institutes (Lee Wai Lee, Kwai Chung, Tuen Mun)	Diploma in Business Studies (0103) (2-year full-time) 2.2001	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 4 – Information Technology Applications in Accounting	

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29. The University of Hong Kong (SPACE)

Institutes	Qualifications	Exemption awarded	Remarks
The University of Hong Kong – School of Professional and Continuing Education (SPACE) 9.2004	Advanced Diploma in Accounting (Part-time evening) (Formerly named as Diploma in Accounting) 9.2004	Full exemption	Exemption only given to graduates starting from the intake of 1989 onwards
	Diploma for Accounting Technicians (Part-time) Students who have selected and passed the following elective courses in the programme: (a) Taxation (b) Auditing Practice and Procedure Grade B or above of the results required in the following corresponding qualifying paper: (c) Financial Accounting II 9.2004	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 4 – Information Technology Applications in Accounting (a) Paper 5 – Hong Kong Taxation (b) Paper 8 – Auditing (c) Paper 7 – Advanced Accounting	Exemption only given to graduates from 2003 onwards
The University of Hong Kong – School of Professional and Continuing Education (SPACE) 9.2004 The University of Hong Kong – Po Leung Kuk Community College 12.2008	Higher Diploma in Business (Accounting) (3-year full-time)	Full exemption	HKU SPACE students : Exemption only given to graduates from 2004 onwards Po Leung Kuk campus students: Exemptions are given to the graduates of 2008 intake only.

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Institutes	Qualifications	Exemption awarded	Remarks
The University of Hong Kong – School of Professional and Continuing Education (SPACE)	Higher Diploma in Accounting (2-3 year full-time) Students who have completed and passed the following subjects: (a) Financial Accounting 1 (b) General English III, English for Academic and Professional Purposes Parts I and II (c) Cost Accounting (d) Business Information System (e) Taxation (f) Legal Framework for Business (g) Financial Accounting 2 (h) Auditing Practice and Procedure 5.2006	(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting (e) Paper 5 - Hong Kong Taxation (f) Paper 6 - Hong Kong Business Law (g) Paper 7 - Advanced Accounting (h) Paper 8 – Auditing	
The University of Hong Kong – School of Professional and Continuing Education (SPACE) (Beijing Centre)	Diploma in Accounting (1-year 9-month full-time/2-year 6-month part-time) 5.2007	Paper 1 – Financial Accounting Paper 2 – Business Communication Paper 3 – Cost Accounting Paper 5 - Hong Kong Taxation Paper 6 - Hong Kong Business Law Paper 8 – Auditing	

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30. YMCA College of Careers

Institutes	Qualifications	Exemption awarded	Remarks
YMCA College of Careers	<p>Diploma in Accounting Studies (Professional Accounting) (1-year full-time)</p> <p>Mark 60% or above required in the internal examination of the following relevant modules:</p> <p>(a) Financial Accounting (b) Cost Accounting 1.2000</p> <p>(c) EL131 Business Communication (d) BS121 Information Technology Applications in Accounting 4.2005</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 3 – Cost Accounting</p> <p>(c) Paper 2 – Business Communication (d) Paper 4 – Information Technology Applications in Accounting</p>	<p>Exemption only given to graduates from 2000 onwards</p> <p>Exemption only given to graduates from 2005 onwards</p>
	<p>Higher Diploma in Accounting Studies (Professional Accounting) (1-year full-time)</p> <p>Mark 60% or above required in the internal examination of the following relevant modules:</p> <p>(a) AC209 Hong Kong Taxation (b) AC215 Hong Kong Business Law (c) AC208 Financial Accounting II (d) AC218 Auditing 4.2005</p>	<p>(a) Paper 5 - Hong Kong Taxation (b) Paper 6 - Hong Kong Business Law (c) Paper 7 – Advanced Accounting (d) Paper 8 – Auditing</p>	<p>Exemption only given to graduates from 2005 onwards</p>

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Institutes	Qualifications	Exemption awarded	Remarks
YMCA College of Careers	<p>Diploma in Accounting Studies (Professional Accounting) (part-time)</p> <p>Mark 60% or above required in the internal examination of the following relevant modules:</p> <p>(a) Financial Accounting (b) Information Technology Applications in Accounting</p> <p style="text-align: right;">12.2005</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 4 – Information Technology Applications in Accounting</p>	<p>Exemption only given to graduates who have also completed the courses “Book-keeping and Accounts” and “MS Office”.</p>

31. YMCA College of Continuing Education

Institutes	Qualifications	Exemption awarded	Remarks
YMCA College of Continuing Education	<p>Certificate in Foundation Accounting (Part-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Foundation Accounting and Financial Accounting</p> <p style="text-align: right;">12.2004</p>	<p>(a) Paper 1 – Financial Accounting</p>	<p>Starting from March 2003 intake of students</p>

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Institutes	Qualifications	Exemption awarded	Remarks
YMCA College of Continuing Education	<p>Diploma in Accounting and Information Technology (Part-time)</p> <p>Students who have completed and passed the following subjects:</p> <p>(a) Cost Accounting (b) IT Applications in Accounting 12.2004</p> <p>Mark 65% or above required in the internal examination:</p> <p>(c) Business Communication 3.2006</p> <p>Mark 60% or above required in the internal examination:</p> <p>(d) Hong Kong Taxation module 6.2006</p>	<p>(a) Paper 3 – Cost Accounting (b) Paper 4 – Information Technology Applications in Accounting</p> <p>(c) Paper 2 – Business Communication</p> <p>(d) Paper 5 – Hong Kong Taxation</p>	<p>Starting from October 2002 intake of students</p> <p>Exemption only given to graduates from 2006 onwards</p>
	<p>Diploma in Accounting Studies (1-year full-time)</p> <p>Mark 65% or above required in the overall assessment of the following relevant modules:</p> <p>(a) Financial Accounting (b) Business Communication plus Professional Presentation Skills (c) Cost Accounting plus Management Decision Making (d) Business Computing and Information Technology Applications in Accounting 5.2006</p>	<p>(a) Paper 1 – Financial Accounting (b) Paper 2 – Business Communication (c) Paper 3 – Cost Accounting (d) Paper 4 – Information Technology Applications in Accounting</p>	<p>Starting from 2005 intake of students</p>

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II. Exemptions to Professional Body

Institutes	Qualifications	Exemption awarded	Remarks
HKIAAT/UKAAT	HKIAAT/UKAAT Joint Scheme Examination (a) Paper 5 – Accounting (b) Paper 7 – Business Law (HK) (c) Paper 9 – Financial Accounting (d) Paper 10 – Cost Accounting & Budgeting (e) Paper 12 – Auditing & Taxation 8.2002	(a) Paper 1 – Financial Accounting (b) Paper 6 – Hong Kong Business Law (c) Paper 7 – Advanced Accounting (d) Paper 3 – Cost Accounting (e) Papers 5 & 8 – Hong Kong Taxation and Auditing	- Graduates of HKIAAT/UKAAT Joint Scheme Examination are equivalent to the graduates of the Accounting Technician Examinations. They will be eligible to direct entry to the Professional Bridging Examinations. - Applicable to graduates of 1995 or before

III. Other Qualifications

Examination Body	Qualifications	Exemption Awarded	Remarks
Hong Kong Institute of Accredited Accounting Technicians	Book-keeping and Accounts Examination - Pass with Credit or above Computerized Accounts Examination - Pass 6.1997 6.2009	Paper 1 – Financial Accounting	

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NOTES

Special Arrangements for IVE students – Progressive Exemption

According to the special arrangement with Hong Kong Institutes of Vocational Education (IVE), the following group of IVE students can be benefited from the subsequent progressive exemption if they register as a student of the Institute by block application within the pre-determined period:

Course	First Registration	Progressive Exemption	Remarks
Certificate in Accountancy (25501/PT-2yrs)	Block Application for First Registration scheduled in Jan/Feb of their Year One Study	Block Application for exemptions on Papers 1&2 scheduled in Oct of their Year Two Study	Students who do not enrol the Higher Certificate in Accountancy course (25401/PT-2yrs) have to apply for exemptions on Papers 3 & 4 on their own after graduation.
Higher Certificate in Accountancy (25401/PT-2yrs)	No block registration application will be arranged (can only apply on individual basis)	Block Application for exemptions on Papers 3 & 4 scheduled in Oct of their Year One Study	Students who do not enrol the Higher Diploma in Accountancy course (25301/PT-2yrs) have to apply for exemptions on Papers 5 & 6 on their own after graduation
Higher Diploma in Accountancy (25301/PT-2yrs)	No block registration application will be arranged (can only apply on individual basis)	Block Application for exemptions on Papers 5 & 6 scheduled in Oct of their Year One Study	<ol style="list-style-type: none">1. Students have to apply for exemption on Paper(s) 8 and/or 7* on their own after graduation2. Students who are direct entry from F/T Diploma in Accountancy (21101 or 21201) can apply for exemptions on Papers 6, 8 and/or 7* on their own after graduation

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IV. Exemptions to HKIAAT Graduates from Other Institutes

I. Professional Accountancy Body

A. Hong Kong Institute of Certified Public Accountants (HKICPA)

The AAT qualification is an accounting qualification in its own right, but the HKIAAT's special relationship with the Hong Kong Institute of Certified Public Accountants enables graduates the opportunities for progression to the professional examinations of the organisation.

Graduates of HKIAAT may enrol the Professional Bridging Examination, the Foundation Programme or an accounting degree accredited by HKICPA. After completion, they are eligible to register as students of HKICPA and join its CPA Qualification Programme.

B. The Chartered Institute of Management Accountants (CIMA)

Exemptions granted to HKIAAT Graduates under the old examination scheme:

<u>Stage</u>	<u>Papers</u>
One	1. Financial Accounting Fundamentals 2. Cost Accounting and Quantitative Methods

C. The Institute of Financial Accountants (IFA) 7.98

Exemptions granted to HKIAAT Graduates under the old examination scheme::

<u>Level</u>	<u>Papers</u>
II	Accounting II Cost Accounting Legal Framework
III	Accounting III Managerial Economics Quantitative Methods in Business
IV	Accounting IV Management Accounting Audit Techniques Information Analysis

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D. The Association of International Accountants (AIA) 9.98

Exemptions granted to HKIAAT Graduates:

<u>Level</u>	<u>Module</u>	<u>Papers</u>
Foundation	A	1 Financial Accounting I 2 Economics 3 Cost Accounting
	B	4 Law 5 Auditing & Taxation 6 Statistics & Data Processing
Professional I	C	7 Auditing

E. The Hong Kong Institute of Bankers (HKIB) 3.99

Exemptions granted to HKIAAT Graduates:

Full exemption (7 papers) from the Banking Certificate Examination

F. The Hong Kong Institute of Company Secretaries (HKICS) 3.2000

Exemptions granted to HKIAAT Graduates under the old examination scheme:

FIVE papers will be exempted from HKICS Qualifying Examination including:

Foundation Programme

Information System
Quantitative Techniques
Introduction to Hong Kong Law
Business Economics

Pre-Professional

Introduction to Accounting

II. Local and Overseas institutes

Institutes	Courses	Exemption granted to HKIAAT Graduates	Remarks
Hong Kong Institute of Vocational Education (Chai Wan campus)	Professional Diploma in Accounting and Finance (1-year Part-time)	Eligible for Admission	Graduates is eligible to direct enter the final year of BA (Hons) in Accounting and Finance / BA (Hons) Business and Management offered by Leeds Metropolitan University, UK
Napier University, UK / City University of Hong Kong	BA (Hons) in Accounting	Eligible for Admission	HKICPA accredited accounting degree programme
The Royal Melbourne Institute of Technology (RMIT) University / Hong Kong Management Association	Bachelor of Business in Accounting	<u>4 out of 24 subjects</u> Introductory Accounting General Accounting Business Computing Macroeconomics	
The Hong Kong Polytechnic University	Higher Diploma in Accountancy (2136 – 3-year Part-time course) (To be phased out)	<u>Credit transfer of the following subjects:</u> Financial Accounting I Cost Accounting Introduction to Information Systems Marketing Management & Strategy	<ul style="list-style-type: none"> - Formerly: Higher Certificate in Accountancy (2129) - This is part of the Foundation Programme approved by HKICPA - Graduates is eligible to direct enter the second year of BA (Hons) in Accountancy

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Institutes	Courses	Exemption granted to HKIAAT Graduates	Remarks
The Management Accounting Institute of the Certified Management Accountants of British Columbia (CMABC)	Associate Accounting Technologist Diploma	<u>7 out of 11 subjects:</u> Financial Accounting I Organizational Behaviour 1 Economics 1 Financial Accounting 2 Management Accounting I Quantitative Methods 1 Internal Control & Audit 1	<u>Papers remain outstanding</u> Commercial Law (Canadian) Taxation (Canadian) Financial Accounting 3 Management Accounting 2
The Open University of Hong Kong (OUHK)	BBA (Hons) in Accounting BBA in Accounting	<u>Total Credit Value granted:</u> - those who complete Level I : 20 credits obtained - those who complete two Levels : 55 credits obtained	The Total Credit Value means the <u>maximum</u> entitlement while the actual credits granted to students depends on the programme that he/she pursued.
University of Greenwich, UK / ABRS	Advanced Diploma in Accounting and Finance	1 out of 6 subjects:	Graduates is eligible to direct enter the final year of BA (Hons) in Accounting and Finance offered by University of Greenwich, UK
University of Hong Kong, School of Professional and Continuing Education (SPACE)	Advanced Diploma in Accounting	6 out of 13 modules	

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