



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.)

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.

Table of Content

| | |
|---|-----------|
| TABLE OF CONTENT | 2 |
| I. EXEMPTIONS TO EDUCATIONAL INSTITUTES | 7 |
| 1. ABRS PROFESSIONAL LEARNING SERVICES | 7 |
| <i>Advanced Diploma in Accounting and Finance (Part-time)</i> | 7 |
| <i>Diploma in Accounting and Finance (Part-time)</i> | 7 |
| 2. CARITAS BIANCHI COLLEGE OF CAREERS | 8 |
| <i>Diploma in Business Studies</i> | 8 |
| <i>Diploma in Accounting and Management (DAM)</i> | 8 |
| <i>Diploma in Accounting and Computing (DAC)</i> | 9 |
| 3. CARITAS INSTITUTE OF HIGHER EDUCATION | 10 |
| <i>Higher Diploma in Accounting Studies</i> | 10 |
| <i>Higher Diploma in Corporate Management</i> | 11 |
| 4. CARITAS INSTITUTE FOR FURTHER & ADULT EDUCATION – ABERDEEN | 11 |
| <i>Certificate in Accounting Profession</i> | 11 |
| 5. CARITAS INSTITUTE FOR FURTHER & ADULT EDUCATION – CAINE ROAD | 12 |
| <i>Diploma in Business Studies</i> | 12 |
| <i>Diploma in Accounting Profession</i> | 12 |
| 6. CARITAS INSTITUTE FOR FURTHER & ADULT EDUCATION – KOWLOON | 13 |
| <i>Certificate in Accounting Profession</i> | 13 |
| <i>Diploma in Accounting Profession</i> | 13 |
| 7. CARITAS TUEN MUN COMMUNITY EDUCATION CENTRE – TUEN MUN | 14 |
| <i>Certificate in Accounting Profession</i> | 14 |
| 8. CHINESE UNIVERSITY OF HONG KONG, SCHOOL OF CONTINUING AND PROFESSIONAL STUDIES | 15 |
| <i>Higher Diploma in Business Studies</i> | 15 |
| <i>Higher Diploma in Business and Corporate Administration</i> | 16 |
| 9. CHINESE UNIVERSITY OF HONG KONG – TUNG WAH GROUP OF HOSPITALS COMMUNITY COLLEGE | 17 |
| <i>Associate of Business Programme in Accounting</i> | 17 |
| 10. CITY UNIVERSITY OF HONG KONG | 18 |
| <i>Higher Diploma in Accountancy</i> | 18 |
| <i>Associate of Business Administration (Accountancy)</i> | 18 |

| | | |
|------------|--|-----------|
| | <i>Associate of Business Administration (Accountancy)</i> | 19 |
| | <i>Associate of Business Administration</i> | 20 |
| 11. | HANG SENG SCHOOL OF COMMERCE | 21 |
| | <i>Associate Degree in Business Administration</i> | 21 |
| 12. | HONG KONG BAPTIST UNIVERSITY (COLLEGE OF INTERNATIONAL EDUCATION) | 22 |
| | <i>Associate of Science in Professional Accountancy</i> | 22 |
| 13. | HONG KONG BAPTIST UNIVERSITY, SCHOOL OF CONTINUING EDUCATION | 23 |
| | <i>Advanced Diploma in Accounting</i> | 23 |
| 14. | HONG KONG CHRISTIAN SERVICE KWUN TONG VOCATIONAL TRAINING CENTRE | 24 |
| | <i>Advanced Certificate in Accountancy</i> | 24 |
| | <i>Diploma in Professional Accounting</i> | 24 |
| 15. | HONG KONG COLLEGE OF TECHNOLOGY | 25 |
| | <i>Higher Diploma in Accounting</i> | 25 |
| | <i>Higher Diploma in Accounting (with Banking)</i> | 26 |
| | <i>Financial Accounting</i> | 27 |
| | <i>Cost Accounting</i> | 27 |
| 16. | HONG KONG INSTITUTE OF VOCATIONAL EDUCATION | 28 |
| | <i>Higher Diploma in Accountancy (21301)</i> | 28 |
| | <i>Diploma in Accountancy (21101 or 21201)</i> | 28 |
| | <i>Certificate in Accountancy (25501)</i> | 28 |
| | <i>Higher Certificate in Accountancy (25401)</i> | 28 |
| | <i>Higher Diploma in Accountancy (21301A)</i> | 28 |
| | <i>Traineeship Certificate for Accounting Technicians (23601)</i> | 28 |
| | <i>Foundation Diploma</i> | 29 |
| | <i>Certificate in Accountancy and Information Systems (21921F)</i> | 29 |
| | <i>Diploma in Accountancy and information Systems (21921F)</i> | 29 |
| | <i>Higher Diploma in Accountancy and Information Systems (21921F)</i> | 30 |
| | <i>Diploma in Accountancy and Information Systems (21221)</i> | 31 |
| | <i>Certificate in Accountancy and Information Systems (25521)</i> | 32 |
| | <i>Certificate in Accountancy and Information Systems (25521)</i> | 32 |
| | <i>Diploma in Accountancy and Information Systems (25221)</i> | 33 |
| | <i>Higher Diploma in Accountancy and Information Systems (25921)</i> | 33 |
| | <i>Higher Diploma in Accountancy and Information Systems (21321)</i> | 34 |
| | <i>Higher Certificate in Accountancy and Information Systems (25421)</i> | 35 |
| | <i>Higher Diploma in Accountancy and Information Systems (25321)</i> | 35 |
| | <i>Higher Diploma in Accountancy (25301/25901)</i> | 36 |
| | <i>Higher Diploma in Accountancy (21901F)</i> | 36 |
| | <i>Certificate</i> | 37 |
| | <i>Diploma</i> | 37 |

| | | |
|------------|--|-----------|
| | <i>Higher Diploma</i> | 38 |
| | <i>Higher Diploma in Accountancy (21901 / 21901A)</i> | 38 |
| | <i>Higher Diploma in Accountancy (21301 / 21901)</i> | 39 |
| | <i>Higher Diploma in Accountancy (21901A/21901F)</i> | 40 |
| | <i>Higher Diploma in Accountancy (21901T)</i> | 41 |
| | <i>Diploma in Accountancy (21201)</i> | 41 |
| | <i>Diploma in Accountancy (25201)</i> | 42 |
| | <i>Higher Diploma in Accountancy (25901)</i> | 43 |
| | <i>Higher Diploma in Financial Planning and Investment (21928)</i> | 43 |
| | <i>Higher Diploma in Accountancy (25901F)</i> | 44 |
| | <i>Higher Diploma in Accountancy and Information Systems (21921A)</i> | 45 |
| | <i>Higher Diploma in Accountancy and Information Systems (25921F)</i> | 46 |
| | <i>Higher Diploma in Accountancy and Information Systems (27921F)</i> | 47 |
| | <i>Professional Certificate in Management Accounting (Stage A and Stage B)</i> | 48 |
| | <i>Diploma in Accountancy (21201)</i> | 48 |
| 17. | THE HONG KONG INSTITUTE OF EDUCATION – SCHOOL OF CONTINUING AND PROFESSIONAL EDUCATION (SCPE) | 49 |
| | <i>Associate of Applied Science (Accountancy)</i> | 49 |
| 18. | THE HONG KONG MANAGEMENT ASSOCIATION AND THE HONG KONG POLYTECHNIC UNIVERSITY | 50 |
| | <i>Diploma in Management Studies</i> | 50 |
| 19. | THE HONG KONG MANAGEMENT ASSOCIATION AND LINGNAN UNIVERSITY | 50 |
| | <i>Diploma in Management Studies</i> | 50 |
| 20. | THE HONG KONG POLYTECHNIC UNIVERSITY | 50 |
| | <i>Higher Certificate in Accountancy (2129)</i> | 50 |
| 21. | THE HONG KONG POLYTECHNIC UNIVERSITY - HONG KONG COMMUNITY COLLEGE | 51 |
| | <i>Associate Degree in Business (Accounting & Finance)</i> | 51 |
| | <i>Associate Degree in Business (Business Management)</i> | 51 |
| | <i>Associate Degree in Business</i> | 51 |
| 22. | HONG KONG SCHOOL OF COMMERCE | 52 |
| | <i>Higher Group Diploma (Accountancy)</i> | 52 |
| | <i>Diploma in Accounting Studies</i> | 53 |
| | <i>Diploma in Accounting Studies (Evening)</i> | 54 |
| 23. | HONG KONG ST PERTH COLLEGE | 55 |
| | <i>Diploma in Accounting</i> | 55 |
| 24. | HONG KONG TECHNICAL COLLEGE | 56 |
| | <i>Higher Certificate in Accountancy (2141)</i> | 56 |
| | <i>Higher Diploma in Accountancy (2101)</i> | 56 |

| | | |
|------------|---|-----------|
| | <i>Higher Diploma in Business Information System</i> | 56 |
| | <i>Higher Diploma in Transport Studies</i> | 56 |
| | <i>Higher Certificate in Business Information System</i> | 56 |
| | <i>Higher Certificate in Corporate Administration</i> | 56 |
| 25. | INSTITUTE OF PROFESSIONAL EDUCATION AND KNOWLEDGE OF VTC (PEAK) | 57 |
| | <i>Professional Diploma in Accounting & Finance (PDAF)</i> | 57 |
| 26. | LINGNAN UNIVERSITY (COMMUNITY COLLEGE) | 58 |
| | <i>Associate Degree in Business Studies (Accounting)</i> | 58 |
| | <i>Honours Diploma in Accountancy</i> | 58 |
| 27. | OPEN UNIVERSITY OF HONG KONG - LI KA SHING INSTITUTE OF PROFESSIONAL AND CONTINUING EDUCATION (LIPACE) | 59 |
| | <i>Diploma in Accounting</i> | 59 |
| 28. | SACRED HEART CANOSSIAN COLLEGE OF COMMERCE | 60 |
| | <i>Advanced Diploma in Accounting</i> | 60 |
| | <i>Diploma in Business and Secretarial Administration</i> | 61 |
| 29. | SHUE YAN COLLEGE | 62 |
| | <i>Honours Diploma in Accounting</i> | 62 |
| 30. | TECHNICAL INSTITUTES | 62 |
| | <i>Diploma in Accountancy (0104)</i> | 62 |
| | <i>Certificate for Accounting Technicians (0174)</i> | 62 |
| | <i>Certificate for Accounting Technicians (0173)</i> | 62 |
| | <i>Diploma in Business Studies (0103)</i> | 62 |
| 31. | THE UNIVERSITY OF HONG KONG (SPACE) | 63 |
| | <i>Advanced Diploma in Accounting</i> | 63 |
| | <i>Diploma for Accounting Technicians</i> | 63 |
| | <i>Higher Diploma in Accounting</i> | 64 |
| | <i>Higher Diploma in Business (Accounting)</i> | 64 |
| | <i>Higher Diploma in Business (Accounting and Financial Planning)</i> | 65 |
| | <i>Diploma in Accounting</i> | 66 |
| | <i>Associate of Business Administration - Accounting</i> | 66 |
| 32. | YMCA COLLEGE OF CAREERS | 67 |
| | <i>Diploma in Accounting Studies (Professional Accounting)</i> | 67 |
| | <i>Higher Diploma in Accounting Studies (Professional Accounting)</i> | 67 |
| | <i>Diploma in Accounting Studies (Professional Accounting)</i> | 68 |
| 33. | YMCA COLLEGE OF CONTINUING EDUCATION | 68 |
| | <i>Certificate in Foundation Accounting</i> | 68 |
| | <i>Diploma in Accounting and Information Technology</i> | 69 |

| | | |
|------|---|----|
| | <i>Diploma in Accounting Studies</i> | 69 |
| II. | EXEMPTIONS TO PROFESSIONAL BODY | 70 |
| III. | OTHER QUALIFICATIONS | 70 |
| IV. | EXEMPTIONS TO HKIAAT GRADUATES FROM OTHER INSTITUTES | 72 |

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> <p>(a) Hong Kong Business Taxation (b) Hong Kong Business Law (c) Financial Reporting</p> <p style="text-align: right;">6.2005</p> | <p>(a) Paper 5 – Hong Kong Taxation (b) Paper 6 – Hong Kong Business Law (c) Paper 7 – Advanced Accounting</p> | 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> <p>(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> <p style="text-align: right;">6.2005</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> | |

[Back to Top](#)

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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

3. Caritas Institute of Higher Education

| Institutes | Qualifications | Exemption Awarded | Remarks |
|---------------------------------------|---|--|---|
| Caritas Institute of Higher Education | <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</p> <p>(b) (i) English Usage plus (ii) College English</p> <p>(c) Cost and Management Accounting I</p> <p>(d) (i) Introduction to Information Technology plus (ii) Accounting Information Systems and Applications or (iii) Transaction Processing Systems</p> <p>(e) Hong Kong Taxation I & II</p> <p>(f) (i) General Principles of Hong Kong Law or (ii) General Principles of Hong Kong Law I & II plus (iii) Company Law for Hong Kong</p> <p>(g) (i) Financial Accounting II plus (ii) Financial Accounting III</p> <p>(h) Auditing</p> <p style="text-align: right;">9.1999, 11.2000, 9.2001, 6.2002, 5.2011</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><u>9.2001</u> 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><u>9.1999</u> Further exemption on Papers 5 & 8 given to graduates of 1998/1999 onwards</p> <p><u>11.2000</u> Further exemption on Paper 6 given to graduates of 1999/2000 onwards</p> <p><u>6.2002</u> Further exemption on Paper 7 given to graduates from 2002 onwards</p> <p><u>5.2011</u> Effective from May 2011, Caritas Francis Hsu College is renamed to Caritas Institute of Higher Education.</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 |

[Back to Top](#)

| Institutes | Qualifications | Exemption Awarded | Remarks |
|---------------------------------------|---|--|---|
| Caritas Institute of Higher Education | <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> | <p>Graduates from 2000/01 onwards</p> <p>5.2011 Effective from May 2011, Caritas Francis Hsu College is renamed to Caritas Institute of Higher Education.</p> |

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> | <p>Starting from 2004 intake of students</p> |

[Back to Top](#)

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 |

[Back to Top](#)

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 |

[Back to Top](#)

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 |

[Back to Top](#)

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

| Institutes | Qualifications | Exemption Awarded | Remarks |
|--|--|---|--|
| Chinese University of Hong Kong, School of Continuing and Professional Studies | <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</p> <p>(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> |

[Back to Top](#)

| Institutes | Qualifications | Exemption Awarded | Remarks |
|--|--|---|---|
| Chinese University of Hong Kong, School of Continuing and Professional Studies | <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> |

[Back to Top](#)

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. |

[Back to Top](#)

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 2002 to 2004.</p> |

[Back to Top](#)

| 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. |

[Back to Top](#)

| 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> |

[Back to Top](#)

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> | |

[Back to Top](#)

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"> - PA0011 Financial Accounting I 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) |

[Back to Top](#)

13. Hong Kong Baptist University, School of Continuing Education

| Institutes | Qualifications | Exemption awarded | Remarks |
|--|--|---|--|
| Hong Kong Baptist University, School of Continuing Education (SCE) | <p>Advanced Diploma in Accounting (32 months part-time)</p> <p>Require an overall mark of 60% or above and a mark of 60% or above in the final examinations of the following corresponding subjects:</p> <p>(a) ACT3101 Financial Accounting and Analysis ACT3102 IT Applications in Accounting</p> <p>(b) ACT4401 Communications for Accounting Professionals BAM4105 Organization and Management</p> <p>(c) ACT4202 Cost and Management Accounting ACT4203 Managerial Accounting and Control</p> <p>(d) ECN3101 Economics BUM3000 Quantitative Methods for Business</p> <p>(e) ACT4301 Hong Kong Taxation I ACT4302 Hong Kong Taxation II</p> <p>(f) LAW4102 Business Law and Practices LAW4103 Company Law and Practices</p> <p>(g) ACT4501 Auditing and Professional Ethics ACT4502 Auditing and Management Information Systems</p> <p style="text-align: right;">6.2010, 10.2010</p> | <p>(a) Paper 1 Fundamentals of Accounting and Computerized Accounts</p> <p>(b) Paper 2 Business Communication and Organization and Management</p> <p>(c) Paper 3 Management Accounting</p> <p>(d) Paper 4 Business Economics and Financial Mathematics</p> <p>(e) Paper 5 Principles of Taxation</p> <p>(f) Paper 6 Fundamentals of Business Law</p> <p>(g) Paper 8 Principles of Auditing and Management Information Systems</p> | <p><u>6.2010</u> Effective between 2008/2009 and 2010/2011 academic years intakes</p> |

[Back to Top](#)

14. 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> |

[Back to Top](#)

15. 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. (8.2009)</p> |

[Back to Top](#)

| 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. (8.2009)</p> |

[Back to Top](#)

| 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 |

[Back to Top](#)

16. 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 | |

[Back to Top](#)

| 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 6.2006</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 6.2006</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>(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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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 | |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> | |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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 | Not offer. |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

| 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 & Com for Bus: Problem-Solving; Eng & Com for Bus: Proposals & Persuasive Presentations; Eng & Com for Bus: Workplace Reports & Meetings; Eng & Com 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 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> |

[Back to Top](#)

| 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) Accounting Principles and Practice I and II (b) Eng & Com for Bus: Requests and Enquiries; Eng & Com for Bus: Survey Reports & Presentations; Eng & Com for Bus: Problem Solving; Eng & Com for Bus: Proposals & Persuasive Presentations (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 (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> |

[Back to Top](#)

| 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; 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> |

[Back to Top](#)

| 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 |

[Back to Top](#)

17. The Hong Kong Institute of Education – School of Continuing and Professional Education (SCPE)

| Institutes | Qualifications | Exemption awarded | Remarks |
|---|--|--|---|
| The Hong Kong Institute of Education – School of Continuing and Professional Education (SCPE) | <p>Associate of Applied Science (Accountancy) (2-year full-time)</p> <p>Pass required in the following corresponding courses:</p> <p>(a) Accounting Fundamentals I Accounting Fundamentals II Business Information Systems</p> <p>(b) Communication and Presentation Skills Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Business Economics Introduction to Quantitative Methods</p> <p>(e) Hong Kong Taxation</p> <p>(f) Hong Kong Business Law</p> <p>(g) Auditing Business Information Systems</p> <p style="text-align: right;">4.2010</p> | <p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p> | <p><u>4.2010</u> Effective between 2007/2008 and 2010/2011 academic years intakes</p> |

[Back to Top](#)

18. 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 |

19. 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 | |

20. 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 |

[Back to Top](#)

21. 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> |

[Back to Top](#)

22. 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 |

[Back to Top](#)

| 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> | |

[Back to Top](#)

| 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 | |

[Back to Top](#)

23. 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> |

[Back to Top](#)

24. 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 | |

[Back to Top](#)

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

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

[Back to Top](#)

26. 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 |

[Back to Top](#)

27. 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> | |

[Back to Top](#)

28. 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> |

[Back to Top](#)

| 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> |

[Back to Top](#)

29. 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 | |

30. 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 | |

[Back to Top](#)

31. The University of Hong Kong (SPACE)

| Institutes | Qualifications | Exemption awarded | Remarks |
|--|---|---|--|
| The University of Hong Kong – School of Professional and Continuing Education (SPACE) | 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 |

[Back to Top](#)

| 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) 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. |

[Back to Top](#)

| Institutes | Qualifications | Exemption awarded | Remarks |
|--|---|--|---|
| <p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Po Leung Kuk Community College</p> | <p>Higher Diploma in Business (Accounting and Financial Planning) (2-year full-time)</p> <p>Pass required in the following corresponding courses:</p> <p>(a) Introductory Financial Accounting; Introduction to Multimedia/Introduction to Information Technology</p> <p>(b) Business Communication; General English III; Intra-and-Interpersonal Competencies; English for Academic & Professional Purposes Part I & II; Principles and Practice of Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Economics; Statistics for Business</p> <p>(e) Taxation and Fundamental of Tax Planning</p> <p>(f) Hong Kong Business Law</p> <p style="text-align: right;">6.2010</p> | <p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> | <p><u>6.2010</u> Effective between 2008/2009 and 2010/2011 academic years intakes</p> |

[Back to Top](#)

| Institutes | Qualifications | Exemption awarded | Remarks |
|--|---|---|---------|
| 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 | |
| The University of Hong Kong – School of Professional and Continuing Education (SPACE) Global College (Suzhou Centre) | Associate of Business Administration - Accounting (2-year full-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 | |

[Back to Top](#)

32. 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> |

[Back to Top](#)

| 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> |

33. 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> |

[Back to Top](#)

| 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> |

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 | |

[Back to Top](#)

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 |

[Back to Top](#)

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 |

[Back to Top](#)

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 |

[Back to Top](#)

| 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 | |

[Back to Top](#)

- END -