



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

**Exemption Policy
and
List of Exemptions Awarded
under New Qualification Framework**

(Effective for Accredited Programmes Commencing from 2009/2010 academic year)

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. Students sitting the examination papers from which exemptions have already been granted should note that examination status prevails irrespective of the exemptions granted;
6. Only HKIAAT registered students are eligible to apply for exemptions; and
7. 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 Examinations and Accreditation Committee will be final.

1.	ABRS PROFESSIONAL LEARNING SERVICES.....	7
1.1	ADVANCED DIPLOMA IN ACCOUNTING AND FINANCE.....	7
1.2	DIPLOMA IN ACCOUNTING AND FINANCE.....	7
2.	CARITAS BIANCHI COLLEGE OF CAREERS	8
2.1	DIPLOMA IN ACCOUNTING AND COMPUTING (DAC)	8
2.2	DIPLOMA IN ACCOUNTING AND MANAGEMENT (DAM)	9
2.3	ASSOCIATE DEGREE IN BUSINESS (ACCOUNTING AND MANAGEMENT) [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES].....	10
2.4	BTEC HIGHER NATIONAL DIPLOMA IN BUSINESS (BUSINESS AND FINANCE) [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES].....	10
2.5	ASSOCIATE DEGREE IN BUSINESS [EFFECTIVE BETWEEN 2012/2013 ACADEMIC YEARS INTAKE AND 31 DECEMBER 2019]	11
3.	CARITAS INSTITUTE OF HIGHER EDUCATION.....	12
3.1	HIGHER DIPLOMA IN ACCOUNTING STUDIES [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES].....	12
3.2	HIGHER DIPLOMA IN ACCOUNTING STUDIES [EFFECTIVE BETWEEN 2012/2013 AND 2015/2016 ACADEMIC YEARS INTAKES].....	13
3.3	HIGHER DIPLOMA IN CORPORATE MANAGEMENT [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES].....	14
3.4	HIGHER DIPLOMA IN CORPORATE MANAGEMENT [EFFECTIVE BETWEEN 2012/2013 AND 2016/2017 ACADEMIC YEARS INTAKE].....	15
4.	CARITAS INSTITUTE OF COMMUNITY EDUCATION (FORMERLY CARITAS INSTITUTE FOR FURTHER & ADULT EDUCATION).....	16
4.1	CERTIFICATE IN ACCOUNTING PROFESSION (CAP)	16
4.2	DIPLOMA IN ACCOUNTING PROFESSION (DAP).....	16
4.3	ADVANCED DIPLOMA IN ACCOUNTING (ADA)	17
4.4	HIGHER DIPLOMA IN ACCOUNTING AND FINANCE [EFFECTIVE BETWEEN 2014/2015 AND 2016/2017 ACADEMIC YEARS INTAKES].....	18
5.	CHINESE UNIVERSITY OF HONG KONG, SCHOOL OF CONTINUING AND PROFESSIONAL STUDIES	19
5.1	HIGHER DIPLOMA IN BUSINESS AND CORPORATE ADMINISTRATION [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES]	19
5.2	HIGHER DIPLOMA IN BUSINESS AND CORPORATE ADMINISTRATION [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES]	20
5.3	HIGHER DIPLOMA IN BUSINESS AND CORPORATE ADMINISTRATION [2014/2015 ACADEMIC YEAR INTAKE]	21
5.4	HIGHER DIPLOMA IN BUSINESS STUDIES (ACCOUNTING AND FINANCE STREAM) [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES].....	22
5.5	HIGHER DIPLOMA IN BUSINESS STUDIES (ACCOUNTING AND FINANCE STREAM) [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES].....	23
5.6	HIGHER DIPLOMA IN BUSINESS STUDIES (ACCOUNTING AND FINANCE STREAM) [EFFECTIVE BETWEEN 2014/2015 ACADEMIC YEAR INTAKE AND 31 DECEMBER 2019]	24
5.7	HIGHER DIPLOMA IN PROFESSIONAL ACCOUNTING [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES].....	25
5.8	HIGHER DIPLOMA IN PROFESSIONAL ACCOUNTING [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES].....	26
5.9	HIGHER DIPLOMA IN PROFESSIONAL ACCOUNTING [EFFECTIVE BETWEEN 2014/2015 ACADEMIC YEAR INTAKE AND 31 DEC 2019]	27
6.	CHINESE UNIVERSITY OF HONG KONG – TUNG WAH GROUP OF HOSPITALS COMMUNITY COLLEGE	28
6.1	ASSOCIATE OF BUSINESS PROGRAMME IN ACCOUNTING	28
7.	CITY UNIVERSITY OF HONG KONG COMMUNITY COLLEGE.....	29
7.1	ASSOCIATE OF BUSINESS ADMINISTRATION (ACCOUNTANCY) (EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES)	29
7.2	ASSOCIATE OF BUSINESS ADMINISTRATION (ACCOUNTANCY) (EFFECTIVE BETWEEN 2012/2013 ACADEMIC YEAR INTAKE AND 31 DECEMBER 2019)	30
8.	HANG SENG MANAGEMENT COLLEGE (FORMERLY HANG SENG SCHOOL OF COMMERCE).....	31

8.1	ASSOCIATE IN BUSINESS ADMINISTRATION	31
9.	HONG KONG BAPTIST UNIVERSITY COLLEGE OF INTERNATIONAL EDUCATION	32
9.1	ASSOCIATE OF SCIENCE IN PROFESSIONAL ACCOUNTANCY (EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES)	32
9.2	ASSOCIATE OF SCIENCE IN PROFESSIONAL ACCOUNTANCY (EFFECTIVE BETWEEN 2012/2013 AND 2014/2015 ACADEMIC YEARS INTAKES)	33
9.3	ASSOCIATE OF SCIENCE IN PROFESSIONAL ACCOUNTANCY (EFFECTIVE BETWEEN 2015/2016 ACADEMIC YEAR INTAKE AND 31 DEC 2019).....	34
10.	HONG KONG BAPTIST UNIVERSITY, SCHOOL OF CONTINUING EDUCATION.....	35
10.1	ADVANCED DIPLOMA IN ACCOUNTING (EFFECTIVE BETWEEN 2008/2009 AND 2010/2011 ACADEMIC YEARS INTAKES)	35
10.2	ADVANCED DIPLOMA IN ACCOUNTING (EFFECTIVE BETWEEN 2011/2012 ACADEMIC YEAR INTAKE AND 31 DECEMBER 2019).....	36
11.	HONG KONG CHRISTIAN SERVICE KWUN TONG VOCATIONAL TRAINING CENTRE.....	37
11.1	DIPLOMA IN PROFESSIONAL ACCOUNTING	37
12.	HONG KONG COLLEGE OF TECHNOLOGY	38
12.1	HIGHER DIPLOMA IN ACCOUNTING [EFFECTIVE FOR 2009/2010 ACADEMIC YEAR INTAKE].....	38
12.2	HIGHER DIPLOMA IN ACCOUNTING [EFFECTIVE BETWEEN 2010/2011 AND 2011/2012 ACADEMIC YEARS INTAKES]	39
12.3	HIGHER DIPLOMA IN PROFESSIONAL ACCOUNTING [EFFECTIVE BETWEEN 2012/2013 ACADEMIC INTAKE AND 31 DECEMBER 2019].....	40
12.4	HIGHER DIPLOMA IN ACCOUNTING (WITH BANKING) [EFFECTIVE BETWEEN 2009/2010 AND 2010/2011 ACADEMIC YEARS INTAKES]	41
12.5	HIGHER DIPLOMA IN ACCOUNTING (WITH BANKING) [EFFECTIVE BETWEEN 2010/2011 AND 2011/2012 ACADEMIC YEARS INTAKES]	42
12.6	HIGHER DIPLOMA IN ACCOUNTING (ADDITIONAL MINOR IN BANKING) / HIGHER DIPLOMA IN ACCOUNTING (WITH BANKING) [EFFECTIVE BTN 2012/2013 AND 2013/2014]	43
12.7	HIGHER DIPLOMA IN ACCOUNTING (BANKING) [EFFECTIVE FOR 2014/2015 ACADEMIC YEAR INTAKE]	44
12.8	HIGHER DIPLOMA IN PROFESSIONAL ACCOUNTING (BANKING) [EFFECTIVE BTN 2015/2016 ACADEMIC YEAR INTAKE AND 31 DEC 2019].....	45
12.9	HIGHER DIPLOMA IN ACCOUNTING (FINANCIAL STUDIES) [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES]	46
12.10	CERTIFICATE IN ACCOUNTING STUDIES (MODULE A)	47
12.11	CERTIFICATE IN ACCOUNTING STUDIES (MODULE B)	47
13.	HONG KONG INSTITUTE OF VOCATIONAL EDUCATION.....	48
13.1	DIPLOMA IN ACCOUNTANCY (21201).....	48
13.2	HIGHER DIPLOMA IN ACCOUNTANCY (21901A)	49
13.3	DIPLOMA IN ACCOUNTANCY (21901F)	50
13.4	HIGHER DIPLOMA IN ACCOUNTANCY (21901F).....	51
13.5	HIGHER DIPLOMA IN ACCOUNTANCY (21901F/LEVEL 4)	52
13.6	HIGHER DIPLOMA IN ACCOUNTANCY (21901T).....	53
13.7	HIGHER DIPLOMA IN FINANCIAL PLANNING AND INVESTMENT (21928F).....	54
13.8	DIPLOMA IN ACCOUNTANCY (25901F)	55
13.9	HIGHER DIPLOMA IN ACCOUNTANCY (25901F).....	56
13.10	DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (21221)	57
13.11	HIGHER DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (21921A)	58
13.12	DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (21921F).....	59
13.13	HIGHER DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (21921F)	60
13.14	DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (25921F).....	61
13.15	HIGHER DIPLOMA IN ACCOUNTANCY AND INFORMATION SYSTEMS (25921F)	62
13.16	HIGHER DIPLOMA IN ACCOUNTANCY (BA124001) [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES]	63
13.17	HIGHER DIPLOMA IN ACCOUNTANCY (BA124001) [EFFECTIVE BETWEEN 2014/2015 AND 2015/2016 ACADEMIC YEARS INTAKES]	64

13.18	HIGHER DIPLOMA IN ACCOUNTANCY (BA124001) [EFFECTIVE BETWEEN 2016/2017 ACADEMIC YEAR INTAKE AND 31 DECEMBER 2019]	65
13.19	PROFESSIONAL DIPLOMA IN ACCOUNTING AND FINANCE [EFFECTIVE BETWEEN 2012/2013 ACADEMIC YEAR INTAKE AND 31 DEC 2019]	66
14.	HONG KONG SCHOOL OF COMMERCE	67
14.1	ADVANCED DIPLOMA IN ACCOUNTING STUDIES (FULL-TIME) (EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES)	67
14.2	ADVANCED DIPLOMA IN ACCOUNTING STUDIES (FULL-TIME) (EFFECTIVE BTN 2012/2013 AND 2016/2017 ACADEMIC YEAR INTAKE)	68
14.3	HIGHER GROUP DIPLOMA IN ACCOUNTANCY (EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES)	69
14.4	HIGHER GROUP DIPLOMA IN ACCOUNTANCY (EFFECTIVE BETWEEN 2012/2013 AND 2016/2017 ACADEMIC YEAR INTAKE)	70
14.5	ADVANCED DIPLOMA IN ACCOUNTING STUDIES (PART-TIME) (EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES)	71
14.6	ADVANCED DIPLOMA IN ACCOUNTING STUDIES (PART-TIME) (EFFECTIVE BETWEEN 2012/2013 AND 2016/2017 ACADEMIC YEAR INTAKE)	72
15.	INSTITUTE OF PROFESSIONAL EDUCATION AND KNOWLEDGE OF VTC (PEAK)	73
15.1	PROFESSIONAL DIPLOMA IN ACCOUNTING & FINANCE (PDAF)	73
16.	LI KA SHING INSTITUTE OF PROFESSIONAL AND CONTINUING EDUCATION, THE OPEN UNIVERSITY OF HONG KONG	74
16.1	HIGHER DIPLOMA IN ACCOUNTING (FULL-TIME) (FORMERLY ADVANCED DIPLOMA IN ACCOUNTING)	74
16.2	HIGHER DIPLOMA IN ACCOUNTING (PART-TIME) (FORMERLY ADVANCED DIPLOMA IN ACCOUNTING)	75
17.	LINGNAN UNIVERSITY – COMMUNITY COLLEGE	76
17.1	ASSOCIATE OF BUSINESS STUDIES (ACCOUNTING)	76
18.	LINGNAN INSTITUTE OF FURTHER EDUCATION	77
18.1	HIGHER DIPLOMA IN PROFESSIONAL ACCOUNTING [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES]	77
18.2	HIGHER DIPLOMA IN PROFESSIONAL ACCOUNTING [EFFECTIVE BETWEEN 2014/2015 ACADEMIC YEAR INTAKE AND 31 DEC 2019]	78
19.	SACRED HEART CANOSSIAN COLLEGE OF COMMERCE	79
19.1	ADVANCED DIPLOMA IN ACCOUNTING [EFFECTIVE BETWEEN 2009/2010 AND 2010/2011 ACADEMIC YEARS INTAKES]	79
19.2	HIGHER DIPLOMA IN BUSINESS STUDIES (ACCOUNTING) [EFFECTIVE BETWEEN 2011/2012 AND 2012/2013 ACADEMIC YEARS INTAKES]	80
20.	THE HONG KONG INSTITUTE OF EDUCATION – SCHOOL OF CONTINUING AND PROFESSIONAL EDUCATION (SCPE)	81
20.1	ASSOCIATE OF APPLIED SCIENCE (ACCOUNTANCY)	81
21.	THE HONG KONG POLYTECHNIC UNIVERSITY - HONG KONG COMMUNITY COLLEGE	82
21.1	ASSOCIATE IN BUSINESS (ACCOUNTING & FINANCE) [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES]	82
21.2	ASSOCIATE IN BUSINESS (BUSINESS MANAGEMENT) [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES]	83
21.3	ASSOCIATE IN BUSINESS (ACCOUNTING) [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES]	84
21.4	ASSOCIATE IN BUSINESS (ACCOUNTING) [EFFECTIVE BETWEEN 2014/2015 ACADEMIC YEAR INTAKE AND 31 DECEMBER 2019]	85
22.	HKU SCHOOL OF PROFESSIONAL AND CONTINUING EDUCATION (SPACE)	86
22.1	ASSOCIATE OF BUSINESS ADMINISTRATION – ACCOUNTING [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES]	86
22.2	ASSOCIATE OF BUSINESS ADMINISTRATION – ACCOUNTING [EFFECTIVE BTN 2012/2013 ACADEMIC YEAR INTAKE AND 31 DEC 2019]	87
22.3	ADVANCED DIPLOMA IN ACCOUNTING [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES]	88
22.4	ADVANCED DIPLOMA IN ACCOUNTING [EFFECTIVE BETWEEN 2012/2013 AND 2016/2017 ACADEMIC YEARS INTAKES]	89
22.5	ADVANCED DIPLOMA IN ACCOUNTING [EFFECTIVE BETWEEN ACADEMIC YEAR INTAKES FROM 1 JANUARY 2018 TO 31 DECEMBER 2019]	90
22.6	DIPLOMA FOR ACCOUNTING TECHNICIANS [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES]	91

22.7	DIPLOMA IN ACCOUNTING AND BUSINESS [EFFECTIVE BETWEEN 2012/2013 ACADEMIC YEAR INTAKE AND 31 DECEMBER 2019]	92
22.8	HIGHER DIPLOMA IN ACCOUNTING & HIGHER DIPLOMA IN FINANCIAL INFORMATION MANAGEMENT [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 INTAKES]	93
22.9	HIGHER DIPLOMA IN ACCOUNTING & HIGHER DIPLOMA IN FINANCIAL INFORMATION MANAGEMENT [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 INTAKES]	94
22.10	HIGHER DIPLOMA IN ACCOUNTING & HIGHER DIPLOMA IN FINANCIAL INFORMATION MANAGEMENT [EFFECTIVE BETWEEN 2014/2015 AND 2015/2016 INTAKES]	95
22.11	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING) [EFFECTIVE BETWEEN 2009/2010 AND 2011/2012 ACADEMIC YEARS INTAKES]	96
22.12	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING) [EFFECTIVE BETWEEN 2012/2013 AND 2013/2014 ACADEMIC YEARS INTAKES]	97
22.13	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING) [EFFECTIVE BETWEEN 2014/2015 AND 2015/2016 ACADEMIC YEARS INTAKES]	98
22.14	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING AND FINANCIAL PLANNING) [EFFECTIVE BETWEEN 2008/2009 AND 2010/2011 ACADEMIC YEARS INTAKES]	99
22.15	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING AND FINANCIAL PLANNING) [EFFECTIVE BETWEEN 2011/2012 AND 2015/2016 ACADEMIC YEARS INTAKES]	100
22.16	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING AND ACCOUNTING TECHNOLOGIES) [EFFECTIVE BETWEEN 2010/2011 AND 2011/2012 ACADEMIC YEARS INTAKES]	101
22.17	HIGHER DIPLOMA IN BUSINESS (ACCOUNTING AND ACCOUNTING TECHNOLOGIES) [EFFECTIVE BETWEEN 2012/2013 AND 2015/2016 ACADEMIC YEARS INTAKES]	102
22.18	HIGHER DIPLOMA IN ACCOUNTING [EFFECTIVE FOR 2016/2017 ACADEMIC YEAR INTAKE]	103
22.19	HIGHER DIPLOMA IN ACCOUNTING [EFFECTIVE BETWEEN 2017/2018 ACADEMIC YEAR INTAKE AND 31 DECEMBER 2019]	104
22.20	PROFESSIONAL DIPLOMA FOR ACCREDITED ACCOUNTING TECHNICIANS [EFFECTIVE BETWEEN 2010/2011 AND 2011/2012 ACADEMIC YEARS INTAKES]	105
22.21	PROFESSIONAL DIPLOMA FOR ACCREDITED ACCOUNTING TECHNICIANS [EFFECTIVE BETWEEN 2012/2013 AND 2015/2016 ACADEMIC YEARS INTAKES]	106
23.	YMCA COLLEGE OF CAREERS	107
23.1	DIPLOMA IN PROFESSIONAL ACCOUNTING STUDIES	107
23.2	ADVANCED DIPLOMA IN PROFESSIONAL ACCOUNTING STUDIES	108
23.3	DIPLOMA IN ACCOUNTING STUDIES (PROFESSIONAL)	108
24.	YMCA COLLEGE OF CONTINUING EDUCATION	109
24.1	CERTIFICATE IN FOUNDATION ACCOUNTING	109
24.2	DIPLOMA IN PROFESSIONAL ACCOUNTING (FORMERLY NAMED "DIPLOMA IN ACCOUNTING AND INFORMATION TECHNOLOGY")	109
24.3	DIPLOMA IN ACCOUNTING STUDIES	110

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

1. ABRS Professional Learning Services

1.1 Advanced Diploma in Accounting and Finance

1.2 Diploma in Accounting and Finance

Institutes	Qualifications	Exemption Awarded	Remarks
ABRS Professional Learning Services	<p>Advanced Diploma in Accounting and Finance</p> <ul style="list-style-type: none"> - 1 year part-time <p>Mark 60% or above required in the internal examinations of the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Business Taxation (b) Business Law <p>6.2009</p>	<ul style="list-style-type: none"> (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law 	<p><u>6.2009</u></p> <p>Effective between 2009/2010 and 2012/2013 academic years intakes</p>
	<p>Diploma in Accounting and Finance</p> <ul style="list-style-type: none"> - 1 year part-time <p>Mark 60% or above required in the internal examinations of the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Financial Accounting 1 and 2 Accounting Information Systems (b) Accounting for Decision Making <p>6.2009</p>	<ul style="list-style-type: none"> (a) P1 - Accounting and Computerized Accounts (b) P3 - Management Accounting 	<p><u>6.2009</u></p> <p>Effective between 2009/2010 and 2012/2013 academic years intakes</p>

[Back to Top](#)

2. Caritas Bianchi College of Careers

2.1 Diploma in Accounting and Computing (DAC)

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Bianchi College of Careers	<p>Diploma in Accounting and Computing (DAC)</p> <ul style="list-style-type: none"> - 2-year full-time Diploma / 1-year full-time certificate and 1-year full-time diploma <p>An overall mark of 50% or above required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Cost Accounting (b) Hong Kong Taxation (c) Corporate and Business Law (d) Auditing Information System 	<ul style="list-style-type: none"> (a) P3 - Management Accounting (b) P5 - Principles of Taxation (c) P6 - Fundamentals of Business Law (d) P8 - Principles of Auditing and Management Information Systems 	<p><u>8.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>12.2011</u> Phased out</p>

8.2009

[Back to Top](#)

2.2 Diploma in Accounting and Management (DAM)

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Bianchi College of Careers	<p>Diploma in Accounting and Management (DAM)</p> <ul style="list-style-type: none"> - 2-year full-time Diploma / 1-year full-time certificate and 1-year full-time diploma <p>An overall mark of 50% or above required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Cost Accounting (b) Hong Kong Taxation (c) Corporate and Business Law (d) Auditing Information System <p>8.2009</p>	<ul style="list-style-type: none"> (a) P3 - Management Accounting (b) P5 - Principles of Taxation (c) P6 - Fundamentals of Business Law (d) P8 - Principles of Auditing and Management Information Systems 	<p><u>8.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>12.2011</u> Phased out</p>

[Back to Top](#)

2.3 Associate Degree in Business (Accounting and Management) [Effective between 2009/2010 and 2011/2012 academic years intakes]

2.4 BTEC Higher National Diploma in Business (Business and Finance) [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Bianchi College of Careers	<p>Associate Degree in Business (Accounting and Management) /</p> <p>BTEC Higher National Diploma in Business (Finance) (formerly "BTEC Higher National Diploma in Business (Business and Finance)")</p> <p>- 3-year full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting IT Applications in Accounting</p> <p>(b) English for Business Communication Principles of Management Organisational Behaviour Principles of Marketing</p> <p>(c) Management Accounting</p> <p>(d) Economics Quantitative Techniques for Business</p> <p>(e) Hong Kong Taxation I Hong Kong Taxation II</p> <p>(f) Company and Business Law</p> <p>(g) Principles of Accounts Financial Accounting Financial Reporting Financial Management</p> <p>(h) Auditing I Auditing II Management of Information Systems</p> <p>4.2010, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2010</u> Effective between 2009/2010 and 2010/2011 academic years intakes</p> <p><u>2.2012</u> Extend to 2011/2012 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

2.5 Associate Degree in Business [Effective between 2012/2013 academic years intake and 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Bianchi College of Careers	<p>Associate Degree in Business - 2 years full-time</p> <p>An overall pass and a pass required in the final examinations of the following corresponding subjects:</p> <p>(a) Principles of Accounting Computerized Accounting</p> <p>(b) Business Communication Principles of Management Introduction to Marketing</p> <p>(d) Microeconomics Macroeconomics Quantitative Methods Numerical and Information Technology Literacy</p> <p>8.2013, 12.2016</p>	<p>(a) P1 - Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(d) P4 - Business Economics and Financial Mathematics</p>	<p><u>8.2013</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019.</p>

[Back to Top](#)

3. Caritas Institute of Higher Education

3.1 Higher Diploma in Accounting Studies [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute of Higher Education	<p>Higher Diploma in Accounting Studies - 3 or 4 years full-time</p> <p>An overall mark of 50% or above and a mark of 40% or above required in the final examinations of the following corresponding subjects:</p> <p>(a) ACC2191 Financial Accounting I ACC3011 Transaction Processing Systems</p> <p>(b) ENG3022 College English ADM2001 Principles of Management ADM3011 Principles of Marketing</p> <p>(c) ACC2181 Cost and Management Accounting I</p> <p>(d) ECO2001 Economics MAT2011 Quantitative Methods</p> <p>(e) ACC3161 HK Taxation I ACC4011 HK Taxation II</p> <p>(f) LAW2021 General Principles of HK Law I LAW2051 General Principles of HK Law II</p> <p>(g) ACC3191 Financial Accounting II ACC4191 Financial Accounting III</p> <p>(h) ACC4021 Auditing COM4041 Management Information Systems</p> <p>6.2009, 3.2013</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>5.2011</u> Caritas Francis Hsu College is renamed to Caritas Institute of Higher Education</p> <p><u>3.2013</u> Desktop review on AAT Paper 7</p>

[Back to Top](#)

3.2 Higher Diploma in Accounting Studies [Effective between 2012/2013 and 2015/2016 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute of Higher Education	<p>Higher Diploma in Accounting Studies - 2 years full-time</p> <p>An overall pass and a pass required in the final examinations of the following corresponding subjects:</p> <p>(a) Principles of Accounting Computerized Accounting</p> <p>(b) Principles of Management Effective English Communication Principles of Accounting Principles of Finance</p> <p>(c) Cost and Management Accounting</p> <p>(d) Microeconomics (2012/2013 intake) and Macroeconomics (2012/2013 intake; or Economics (2012/2013 intake onwards) Quantitative Methods Numerical and Information Technology Literacy</p> <p>(e) Taxation I Taxation II</p> <p>(f) Legal Environment for Business Hong Kong Business Law</p> <p>(g) Principles of Accounting Financial Accounting</p> <p>(h) Auditing Management Information Systems</p> <p>(i) Professional Ethics Social Ethics Financial Accounting Cost and Management Accounting</p> <p>8.2013, 3.2017</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>8.2013</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>3.2017</u> Phased out as from 2015/16 intake</p> <p><i>[Original period: 2012/2013 – 2016/2017 intake Phased out as from 2015/2016 intake]</i></p>

[Back to Top](#)

3.3 Higher Diploma in Corporate Management [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute of Higher Education	<p>Higher Diploma in Corporate Management</p> <p>- 3 or 4 years full-time</p> <p>An overall mark of 50% or above and a mark of 40% or above required in the final examinations of the following corresponding subjects:</p> <p>(a) ENG3022 College English ADM2011 Organization and Human Resources ADM3021 Management Principles</p> <p>(b) ACC3041 Cost and Management Accounting</p> <p>(c) ECO2011 Microeconomics ECO2021 Macroeconomics MAT2031 Quantitative Techniques</p> <p>(d) ACC3021 HK Taxation I ACC3031 HK Taxation II</p> <p>(e) LAW2061 Introduction to Hong Kong Law I LAW2071 Introduction to Hong Kong Law II LAW3051 Hong Kong Business Law</p> <p>6.2009</p>	<p>(a) P2 - Business Communication and Organization and Management</p> <p>(b) P3 - Management Accounting</p> <p>(c) P4 - Business Economics and Financial Mathematics</p> <p>(d) P5 - Principles of Taxation</p> <p>(e) P6 - Fundamentals of Business Law</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>5.2011</u> Caritas Francis Hsu College is renamed to Caritas Institute of Higher Education</p>

[Back to Top](#)

3.4 Higher Diploma in Corporate Management [Effective between 2012/2013 and 2016/2017 academic years intake]

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute of Higher Education	<p>Higher Diploma in Corporate Management - 2 years full-time</p> <p>An overall pass and a pass required in the final examinations of the following corresponding subjects</p> <p>(a) Principles of Management Effective English Communication Introduction to Marketing</p> <p>(b) Microeconomics Macroeconomics Quantitative Methods Numerical and Information Technology Literacy</p> <p>(c) Legal Environment for Business Hong Kong Business Law</p> <p>(d) Principles of Accounting Financial Accounting</p> <p>8.2013, 3.2017</p>	<p>(a) P2 - Business Communication and Organization and Management</p> <p>(b) P4 - Business Economics and Financial Mathematics</p> <p>(c) P6 - Fundamentals of Business Law</p> <p>(d) P7 - Financial Accounting</p>	<p><u>8.2013</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>3.2017</u> Phased out as from 2016/17 intake</p>

[Back to Top](#)

4. Caritas Institute of Community Education (Formerly Caritas Institute for Further & Adult Education)

4.1 Certificate in Accounting Profession (CAP)

4.2 Diploma in Accounting Profession (DAP)

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute for Further & Adult Education - Aberdeen Campus - Kowloon Campus (7.2009)	Certificate in Accounting Profession (CAP) - 1 year full-time An overall mark of 50% or above and a mark of 40% or above required in the final examinations of the following corresponding subjects:		<u>7.2009</u> Aberdeen Campus, Kowloon Campus & Wu King Campus - Effective between 2009/2010 and 2013/2014 academic years intakes
Caritas Tuen Mun Community Education Centre – Wu King (7.2009)	(a) Fundamentals of Accounting Computerized Accounts	(a) P1 - Accounting and Computerized Accounts	<u>6.2010</u> Fanling Campus – Effective between 2010/2011 and 2011/2012 academic years intakes
Caritas Fanling Community Education Centre (6.2010)	(b) Management Accounting	(b) P3 - Management Accounting	<u>2.2012</u> Re-structured to "Advanced Diploma in Accounting" with effect from 2011/12 academic year
	(c) Business Economics; Financial Mathematics	(c) P4 - Business Economics and Financial Mathematics	
	7.2009, 6.2010		
Caritas Institute for Further & Adult Education - Kowloon Campus (7.2009)	Diploma in Accounting Profession (DAP) - 1 year full-time An overall mark of 50% or above and a mark of 40% or above required in the final examinations of the following corresponding subjects:		<u>7.2009</u> Kowloon Campus -Effective between 2009/2010 and 2013/2014 academic years intakes
Caritas Tuen Mun Community Education Centre – Wu King (6.2010)	(a) Principles of Taxation	(a) P5 - Principles of Taxation	<u>6.2010</u> Wu King Campus – Effective between 2009/2010 and 2010/2011 academic years intakes
	(b) Fundamentals of Business Law	(b) P6 - Fundamentals of Business Law	<u>2.2012</u> Re-structured to "Advanced Diploma in Accounting" with effect from 2011/12 academic year
	(c) Principles of Auditing Management Information Systems	(c) P8 - Principles of Auditing and Management Information Systems	
	7.2009, 6.2010		

[Back to Top](#)

4.3 Advanced Diploma in Accounting (ADA)

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Institute for Further & Adult Education - Kowloon Campus (Prince Edward Road) (8.2011)	Advanced Diploma in Accounting (ADA) - 2 year full-time An overall mark of 50% or above and a mark of 40% or above required in the final examinations of the following corresponding subjects:		<u>8.2011</u> Re-titling from CAP and DAP to ADA at Kowloon Campus (Prince Edward Road) - Effective between 2011/2012 and 2013/2014 academic years intakes
Caritas Institute for Further & Adult Education – Aberdeen	(a) Fundamentals of Accounting Computerized Accounts	(a) P1 - Accounting and Computerized Accounts	<u>2.2012</u> Effective between 2011/2012 and 2013/2014 academic years intakes
Caritas Eastern District Community Education Centre	(b) Business Communication I Business Communication II Organization and Management	(b) P2 - Business Communication and Organization and Management *	<u>3.2013</u> Desktop review on AAT Paper 7 and Professional Assessment
Caritas Bianchi College of Careers (Yaumatei Campus)	(c) Management Accounting	(c) P3 - Management Accounting	# Exemption from Professional Assessment to be offered between 2012/2013 and 2013/2014 academic years intakes
Caritas Fanling Community Education Centre	(d) Business Economics Financial Mathematics	(d) P4 - Business Economics and Financial Mathematics	
Caritas Tuen Mun Community Education Centre – Wu King	(e) Principles of Taxation	(e) P5 - Principles of Taxation	<u>*6.2013</u> Desktop review on Paper 2 (Effective between 2012/2013 and 2013/2014 academic years intakes for Caritas Bianchi College of Careers (Yaumatei Campus) only)
Caritas Yuen Long Community Education Centre	(f) Fundamental of Business Law	(f) P6 - Fundamentals of Business Law	
	(g) Financial Accounting	(g) P7 - Financial Accounting	
	(h) Principles of Auditing Management Information System	(h) P8 - Principles of Auditing and Management Information Systems	
	(i) Professional and Social Ethics	(i) Professional Assessment [#]	
	8.2011, 2.2012, 3.2013, 6.2013		

[Back to Top](#)

4.4 Higher Diploma in Accounting and Finance [Effective between 2014/2015 and 2016/2017 academic years intakes]

[illegible]

[Back to Top](#)

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

5.1 Higher Diploma in Business and Corporate Administration [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Business and Corporate Administration</p> <p>- 2 or 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting Intermediate Accounting Management Information Systems</p> <p>(b) Business Communication Principles of Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Quantitative Analysis for Business Business Economics I and II</p> <p>(e) Taxation</p> <p>(f) Business Law I and II Corporate Law & Practice I and II</p> <p>(g) Intermediate Accounting Advanced Financial Accounting</p> <p>(h) Auditing Management Information Systems</p> <p>6.2009, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i></p>

[Back to Top](#)

5.2 Higher Diploma in Business and Corporate Administration [Effective between 2012/2013 and 2013/2014 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Business and Corporate Administration</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting Management Information Systems</p> <p>(b) Business Communication Principles of Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Quantitative Analysis for Business Business Economics</p> <p>(e) Taxation</p> <p>(f) Business Law I Business Law II</p> <p>(g) Intermediate Accounting Advanced Financial Accounting</p> <p>(h) Auditing Management Information Systems</p> <p>7.2012, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2012</u> Effective between 2012/2013 and 2013/2014 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i></p>

[Back to Top](#)

5.3 Higher Diploma in Business and Corporate Administration [2014/2015 academic year intake]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Business and Corporate Administration</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Financial Accounting ➤ Management Information Systems</p> <p>(b) ➤ Business Communication ➤ Principles of Management</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Quantitative Analysis for Business ➤ Business Economics</p> <p>(e) ➤ Taxation</p> <p>(f) ➤ Business Law I ➤ Business Law II</p> <p>(g) ➤ Intermediate Accounting ➤ Advanced Financial Accounting</p> <p>(h) ➤ Auditing ➤ Management Information Systems</p> <p>7.2014, 3.2017</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2014</u> Effective between 2014/2015 and 2018/2019 academic years intakes</p> <p><u>3.2017</u> Phased out as from 2014/2015 intake</p> <p><i>[Original period: 2014/2015 – 2018/2019 intakes Phased out as from 2014/2015 intake]</i></p>

[Back to Top](#)

5.4 Higher Diploma in Business Studies (Accounting and Finance Stream)
[Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Business Studies (Accounting and Finance Stream)</p> <p>- 2 or 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting Intermediate Accounting Computerized Accounting System</p> <p>(b) Business Communication Principles of Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Quantitative Analysis for Business Business Economics I and II</p> <p>(e) Taxation</p> <p>(f) Commercial Law Company Law</p> <p>(g) Intermediate Accounting Advanced Financial Accounting</p> <p>(h) Auditing Management Information Systems</p> <p>2.2010, 5.2012, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>2.2010</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>5.2012</u> Second-review on Paper 8, effective between 2011/2012 and 2013/14 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i></p>

[Back to Top](#)

5.5 Higher Diploma in Business Studies (Accounting and Finance Stream)
[Effective between 2012/2013 and 2013/2014 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	Higher Diploma in Business Studies (Accounting and Finance Stream) - 2 years full-time		<u>7.2012</u> Effective between 2012/2013 and 2013/2014 academic years intakes
	Pass required in the following corresponding subjects:		
	(a) Financial Accounting Computerized Accounting System	(a) P1 - Accounting and Computerized Accounts	<u>12.2012</u> Desktop review on Paper 7
	(b) Business Communication Principles of Management	(b) P2 - Business Communication and Organization and Management	
	(c) Cost and Management Accounting	(c) P3 - Management Accounting	
	(d) Quantitative Analysis for Business Business Economics	(d) P4 - Business Economics and Financial Mathematics	
	(e) Taxation	(e) P5 - Principles of Taxation	
	(f) Commercial Law	(f) P6 - Fundamentals of Business Law	
	(g) Intermediate Accounting Advanced Financial Accounting	(g) P7 - Financial Accounting	
	(h) Auditing Management Information Systems	(h) P8 - Principles of Auditing and Management Information Systems	
	7.2012, 12.2012		<i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i>

[Back to Top](#)

5.6 Higher Diploma in Business Studies (Accounting and Finance Stream)
[Effective between 2014/2015 academic year intake and 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Business Studies (Accounting and Finance Stream)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Financial Accounting ➤ Computerized Accounting Systems</p> <p>(b) ➤ Business Communication ➤ Principles of Management</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Quantitative Analysis for Business ➤ Business Economics</p> <p>(e) ➤ Taxation</p> <p>(f) ➤ Commercial Law</p> <p>(g) ➤ Intermediate Accounting ➤ Advanced Financial Accounting</p> <p>(h) ➤ Auditing ➤ Management Information Systems</p> <p>7.2014, 12.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2014</u> Effective between 2014/2015 and 2018/2019 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

[Back to Top](#)

5.7 Higher Diploma in Professional Accounting [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Professional Accounting - 2 or 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting Computerized Accounting Systems</p> <p>(b) Business Communication Principles of Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Quantitative Analysis for Business Business Economics I Business Economics II</p> <p>(e) Taxation</p> <p>(f) Commercial Law Company Law</p> <p>(g) Financial Reporting Advanced Financial Accounting</p> <p>(h) Auditing Management Information Systems</p> <p>4.2011,12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2011</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2012/2013 intakes; extended to 2013/2014 intake. Changed syllabus from 2012/2013 intake]</i></p>

[Back to Top](#)

5.8 Higher Diploma in Professional Accounting [Effective between 2012/2013 and 2013/2014 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Professional Accounting - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting Computerized Accounting Systems</p> <p>(b) Business Communication Principles of Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Quantitative Analysis for Business Business Economics</p> <p>(e) Taxation</p> <p>(f) Commercial Law</p> <p>(g) Financial Reporting Advanced Financial Reporting and Analysis</p> <p>(h) Auditing Management Information Systems</p> <p>7.2012, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2012</u> Effective 2012/2013 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p>Extend to 2013/2014 academic year intake</p> <p><i>[Original period: 2009/2010 – 2012/2013 intakes; extended to 2013/2014 intake. Changed syllabus from 2012/2013 intake]</i></p>

[Back to Top](#)

5.9 Higher Diploma in Professional Accounting [Effective between 2014/2015 academic year intake and 31 Dec 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong, School of Continuing and Professional Studies	<p>Higher Diploma in Professional Accounting - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Financial Accounting ➤ Computerized Accounting Systems</p> <p>(b) ➤ Business Communication ➤ Principles of Management</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Quantitative Analysis for Business ➤ Business Economics</p> <p>(e) ➤ Taxation</p> <p>(f) ➤ Commercial Law</p> <p>(g) ➤ Financial Reporting ➤ Advanced Financial Reporting and Analysis</p> <p>(h) ➤ Auditing ➤ Management Information Systems</p> <p>7.2014, 12.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2014</u> Effective between 2014/2015 and 2018/2019 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

[Back to Top](#)

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

6.1 Associate of Business Programme in Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
Chinese University of Hong Kong – Tung Wah Group of Hospitals Community College	<p>Associate of Business Programme in Accounting</p> <p>- 2 years full-time</p> <p>Mark 50% or above required in the internal examinations of the following corresponding subjects:</p> <p>(a) Accounting I and II</p> <p>(b) Cost Accounting</p> <p>(c) Business Economics Quantitative Methods</p> <p>(d) Hong Kong Taxation</p> <p>(e) Hong Kong Business Law</p> <p>(f) Auditing Information Systems and Application in Accounting</p> <p>6.2009</p>	<p>(a) P1 - Accounting and Computerized Accounts</p> <p>(b) P3 - Management Accounting</p> <p>(c) P4 - Business Economics and Financial Mathematics</p> <p>(d) P5 - Principles of Taxation</p> <p>(e) P6 - Fundamentals of Business Law</p> <p>(f) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p> <p><u>2.2014</u> Phased out as from 2013/2014 academic year intake</p>

[Back to Top](#)

7. City University of Hong Kong Community College

7.1 Associate of Business Administration (Accountancy) (Effective between 2009/2010 and 2011/2012 academic years intakes)

Institutes	Qualifications	Exemption Awarded	Remarks
City University of Hong Kong Community College	<p>Associate of Business Administration (Accountancy) - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting Information Systems Management</p> <p>(b) English Communication Skills for Business Principles of Management Managing People in Organizations</p> <p>(c) Cost and Management Accounting</p> <p>(d) Principles of Microeconomics Principles of Macroeconomics Quantitative Analysis for Business</p> <p>(e) Taxation I and II</p> <p>(f) Regulatory Framework for Business Corporate Regulations and Practice</p> <p>(g) Financial Accounting Corporate Accounting I Corporate Accounting II Auditing II</p> <p>(h) Auditing I Business Information Systems</p> <p>6.2009, 6.2010, 12.2012, 6.2014</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009, 6.2014</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>6.2010</u> Second-review on Paper 1</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p>[Original period: 2009/2010 – 2012/2013 intakes Changed syllabus from 2012/2013 intake]</p>

Effective from September 2010, the name of the following subjects have been changed:

Paper	Original subject name	New subject name
Paper 2 – Business Communication and Organization and Management	English Communication Skills for Business Principles of Management Managing People in Organizations	English for Academic Studies A or English for Academic Studies B Management
Paper 4 – Business Economics and Financial Mathematics	Principles of Microeconomics Principles of Macroeconomics Quantitative Analysis for Business	Economics I Economics II Quantitative Analysis
Paper 8 – Principles of Auditing and Management Information Systems	Auditing I Business Information Systems	Auditing I Information Systems

[Back to Top](#)

7.2 Associate of Business Administration (Accountancy) (Effective between 2012/2013 academic year intake and 31 December 2019)

Institutes	Qualifications	Exemption Awarded	Remarks
City University of Hong Kong Community College	<p>Associate of Business Administration (Accountancy)</p> <p>- 2 years full-time</p> <p>An overall pass and a mark of 40% or above in the final examinations of the following corresponding subjects:</p> <p>(a) - Financial Accounting - Accounting Information Systems</p> <p>(b) - English Professional Communication Skills for Business - Management</p> <p>(c) - Management Accounting</p> <p>(d) - Economics I - Economics II - Quantitative Analysis⁽¹⁾ or Understanding Society Through Statistical Reasoning⁽²⁾</p> <p>(1) 2012/2013 – 2013/2014 academic years intake (2) 2014/2015 academic years intake and onwards</p> <p>(e) - Taxation</p> <p>(f) - Fundamentals of Business Law</p> <p>(g) - Financial Accounting - Financial Reporting</p> <p>(h) - Auditing - Information Management - Accounting Information Systems</p> <p>6.2014, 9.2015, 12.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p>6.2014 Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p>12.2016 Extend to 31 December 2019</p>

[Back to Top](#)

8. Hang Seng Management College (formerly Hang Seng School of Commerce)

8.1 Associate in Business Administration

Institutes	Qualifications	Exemption Awarded	Remarks
Hang Seng Management College (formerly Hang Seng School of Commerce)	<p>Associate in Business Administration - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ACC101 Introduction to Accounting ACC102 Financial Accounting</p> <p>(b) ENG102 English for Business Communication I ENG202 English for Business Communication II BUS101 Business and Management Fundamentals</p> <p>(c) ACC201 Cost Accounting ACC202 Management Accounting</p> <p>(d) ECO101 Principles of Microeconomics ECO102 Principles of Macroeconomics STA101 Introduction to Statistics STA102 Statistical Analysis for Business</p> <p>(e) ACC203 Hong Kong Tax Framework ACC204 Hong Kong Taxation</p> <p>(f) ACC209 Hong Kong Business Law</p> <p>(g) ACC205 Principles of Auditing ACC206 Auditing Practices COM102 Information Systems in Business</p> <p>4.2009, 6.2010</p>	<p>(a) P1 - 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>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p> <p><u>6.2010</u> Second-review on Paper 8</p> <p><u>6.2012</u> Effective from 2011, graduates are awarded with their associate degree under "Hang Seng Management College".</p> <p>Effective from September 2011, BUS101 Introduction to Business and BUS102 Principles of Management have been combined into BUS101 Business and Management Fundamentals.</p> <p>Effective from September 2010, the following module codes have been changed:</p> <p>MS101 Introduction to Statistics to STA101</p> <p>MS102 Statistical Analysis for Business to STA102</p> <p>BUS209 Hong Kong Business Law to ACC209</p>

[Back to Top](#)

9. Hong Kong Baptist University College of International Education

9.1 Associate of Science in Professional Accountancy (Effective between 2009/2010 and 2011/2012 academic years intakes)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Baptist University College of International Education	<p>Associate of Science in Professional Accountancy - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) PA0011 Fundamental Accounting I PA0021 Fundamental Accounting II PA0211 Information Systems for Accounting</p> <p>(b) PA0091 English for Business PA0191 Business Communication PA0051 Business Enterprise</p> <p>(c) PA0021 Fundamental Accounting II PA0261 Principles of Managerial Accounting</p> <p>(d) PA0061 Mathematics for Business PA0071 Statistics PA0101 Principles of Microeconomics PA0201 Principles of Macroeconomics</p> <p>(e) PA0161 Hong Kong Taxation I PA0171 Hong Kong Taxation II</p> <p>(f) PA0111 Principles of Law PA0181 Business Law</p> <p>(g) PA0271 Corporate Reporting I PA0281 Corporate Reporting II</p> <p>(g) PA0141 Auditing I PA0151 Auditing II PA0211 Information Systems for Accounting</p> <p>4.2009, 2.2010, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>2.2010</u> Second-review on Paper 2</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

[Back to Top](#)

9.2 Associate of Science in Professional Accountancy (Effective between 2012/2013 and 2014/2015 academic years intakes)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Baptist University College of International Education	<p>Associate of Science in Professional Accountancy - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ACTY3403 Principles of Financial Accounting ACTY3401 Auditing and Accounting Information Systems</p> <p>(b) ELSS2108 Business Communications GECR2101 Thought and Writing I GECR2102 Thought and Writing II GEBS3001 Exploring Business Enterprise</p> <p>(c) ACTY3405 Principles of Managerial Accounting</p> <p>(d) ELSS3008 Principles of Microeconomics BUAD3006 Principles of Macroeconomics GECR1302 Understanding Statistical Data</p> <p>(e) ACTY3402 Hong Kong Taxation</p> <p>(f) ACTY3404 Principles of Law</p> <p>(g) GECR1001 Essentials of Information Management Technology ACTY3401 Auditing and Accounting Information Systems</p> <p>6.2013, 9.2016</p>	<p>(a) P1 - 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>6.2013</u> Effective between 2012/2013 and 2014/2015 academic years intakes</p> <p><i>[Original period: 2012/2013 – 2016/2017 intakes Changed syllabus from 2015/2016 intake]</i></p>

[Back to Top](#)

9.3 Associate of Science in Professional Accountancy (Effective between 2015/2016 academic year intake and 31 Dec 2019)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Baptist University College of International Education	<p>Associate of Science in Professional Accountancy - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ACTY3403 Principles of Financial Accounting</p> <p>(b) ELSS2108 Business Communications GECR2101 Thought and Writing I GECR2102 Thought and Writing II GEBS3001 Exploring Business Enterprise</p> <p>(c) ACTY3405 Principles of Managerial Accounting</p> <p>(d) ELSS3008 Principles of Microeconomics BUAD3006 Principles of Macroeconomics GECR1302 Understanding Statistical Data</p> <p>(e) ACTY3402 Hong Kong Taxation</p> <p>(f) ACTY3404 Principles of Law</p> <p>(g) GECR1001 Essentials of Information Management Technology ACTY3401 Auditing and Accounting Information Systems</p>	<p>(a) P1 - 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>6.2013</u> Effective between 2015/2016 and 2016/2017 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p> <p><i>[Original period: 2012/2013 – 2016/2017 intakes Changed syllabus from 2015/2016 intake]</i></p>

9.2016, 12.2016

[Back to Top](#)

10. Hong Kong Baptist University, School of Continuing Education

10.1 Advanced Diploma in Accounting (Effective between 2008/2009 and 2010/2011 academic years intakes)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Baptist University, School of Continuing Education (SCE)	<p>Advanced Diploma in Accounting - 32 to 64 months part-time</p> <p>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>6.2010</p>	<p>(a) P1 - 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>6.2010</u> Effective between 2008/2009 and 2010/2011 academic years intakes</p>

[Back to Top](#)

10.2 Advanced Diploma in Accounting (Effective between 2011/2012 academic year intake and 31 December 2019)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Baptist University, School of Continuing Education (SCE)	<p>Advanced Diploma in Accounting - 32 to 64 months part-time</p> <p>Pass required in 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>7.2012, 12.2016</p>	<p>(a) P1 - 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>7.2012</u></p> <p>Effective between 2011/2012 and 2015/2016 academic years intakes (i.e. from the November 2011 intake to the July 2016 intake)</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

[Back to Top](#)

11. Hong Kong Christian Service Kwun Tong Vocational Training Centre

11.1 Diploma in Professional Accounting

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

[Back to Top](#)

12. Hong Kong College of Technology

12.1 Higher Diploma in Accounting [Effective for 2009/2010 academic year intake]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting - 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting I and II Advanced Financial Accounting I Management Information System I Business Software Applications</p> <p>(b) Professional English Business Management</p> <p>(c) Management Accounting Advanced Management Accounting</p> <p>(d) Principles of Economics Business Statistics</p> <p>(e) Taxation I and II</p> <p>(f) Business Law Company Law</p> <p>(g) Financial Accounting I Financial Accounting II Advanced Financial Accounting I Advanced Financial Accounting II Financial Reporting</p> <p>(h) Auditing I and II Management Information System I and II</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>8.2009</u> Effective for 2009/2010 academic years intake</p> <p><u>8.2010</u> Second-review on Papers 2 & 6.</p> <p><u>2.2012</u> Students who have to retake the new subjects under the new syllabus as a substitution due to the phasing out of the old syllabus will receive the same papers exemption.</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2011/2012 intakes Changed syllabus from 2010/2011 intake]</i></p>
	8.2009, 8.2010, 2.2012, 12.2012		

[Back to Top](#)

12.2 Higher Diploma in Accounting [Effective between 2010/2011 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting - 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Fundamentals of Accounting Financial Accounting Financial Reporting Accounting System Applications</p> <p>(b) Professional English Communication Organization and Management</p> <p>(c) Management Accounting Performance Management</p> <p>(d) Principles of Economics Quantitative Methods</p> <p>(e) Taxation I and II</p> <p>(f) Business Law Company Law</p> <p>(g) Financial Reporting Accounting Standards Corporate Reporting</p> <p>(h) Auditing I and II Management Information System</p> <p>9.2011, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>9.2011</u> Effective between 2010/2011 and 2011/2012 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2011/2012 intakes Changed syllabus from 2010/2011 intake]</i></p>

[Back to Top](#)

12.3 Higher Diploma in Professional Accounting [Effective between 2012/2013 academic intake and 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Professional Accounting - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Principles of Accounting* ➤ Financial Accounting ➤ Accounting System Application</p> <p><i>*or Book-keeping and Fundamental Accounting in "Diploma for Tertiary Studies" offered by Hong Kong College of Technology</i></p> <p>(b) ➤ Academic English Skills ➤ Professional English Communication ➤ Organization and Management</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Principles of Economics ➤ Quantitative Methods⁽¹⁾ or Business Statistics⁽²⁾</p> <p>(1) 2012/2013 to 2013/2014 academic year intakes (2) 2014/2015 academic year intake and onwards</p> <p>(e) ➤ Hong Kong Taxation</p> <p>(f) ➤ Business Law</p> <p>(g) ➤ Financial Accounting ➤ Financial Reporting ➤ Advanced Financial Accounting</p> <p>(h) ➤ Auditing ➤ Management Information System</p> <p>(i) ➤ Auditing ➤ Professionalism and Ethics ➤ Financial Accounting ➤ Financial Reporting ➤ Business Law</p> <p>6.2014, 6.2016, 12.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>6.2014</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

[Back to Top](#)

12.4 Higher Diploma in Accounting (with Banking) [Effective between 2009/2010 and 2010/2011 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (with Banking)</p> <p>- 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting I and II Advanced Financial Accounting I Management Information System I Business Software Applications</p> <p>(b) Professional English Business Management</p> <p>(c) Management Accounting Advanced Management Accounting</p> <p>(d) Principles of Economics Business Statistics</p> <p>(e) Taxation I and II</p> <p>(f) Business Law Company Law</p> <p>(g) Financial Accounting I Financial Accounting II Advanced Financial Accounting I Advanced Financial Accounting II Financial Reporting</p> <p>(h) Auditing I and II Management Information System I and II</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>8.2009</u> Effective between 2009/2010 and 2010/2011 academic years intakes</p> <p><u>8.2010</u> Second-review on Papers 2 & 6.</p> <p><u>2.2012</u> Students who have to retake the new subjects under the new syllabus as a substitution due to the phasing out of the old syllabus will receive the same papers exemption.</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2010/2011 intake]</i></p>
	8.2009, 8.2010, 2.2012, 12.2012		

[Back to Top](#)

12.5 Higher Diploma in Accounting (with Banking) [Effective between 2010/2011 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (with Banking)</p> <p>- 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Fundamentals of Accounting Financial Accounting Financial Reporting Accounting System Applications</p> <p>(b) Professional English Communication Organization and Management</p> <p>(c) Management Accounting Performance Management</p> <p>(d) Principles of Economics Quantitative Methods</p> <p>(e) Taxation I and II</p> <p>(f) Business Law Company Law</p> <p>(g) Financial Reporting Accounting Standards Corporate Reporting</p> <p>(h) Auditing I and II Management Information System</p> <p>9.2011, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>9.2011</u> Effective between 2010/2011 and 2011/2012 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2010/2011 intake]</i></p>

[Back to Top](#)

12.6 Higher Diploma in Accounting (Additional Minor in Banking) / Higher Diploma in Accounting (with Banking)
[Effective btn 2012/2013 and 2013/2014]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (Additional Minor in Banking) / Higher Diploma in Accounting (with Banking)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Principles of Accounting* Financial Accounting Accounting System Application</p> <p><i>*or Book-keeping and Fundamental Accounting in "Diploma for Tertiary Studies" offered by Hong Kong College of Technology</i></p> <p>(b) Academic English Skills Professional English Communication Organization and Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Principles of Economics Quantitative Methods</p> <p>(e) Hong Kong Taxation</p> <p>(f) Business Law</p> <p>(g) Financial Accounting Financial Reporting Advanced Financial Accounting</p> <p>(h) Auditing Management Information System</p> <p>(i) Auditing Professionalism and Ethics Financial Accounting Financial Reporting Business Law</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>8.2013</u> Effective between 2012/2013 and 2013/2014 academic years intakes</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2010/2011 intake and from 2012/2013 intake]</i></p>

8.2013

[Back to Top](#)

12.7 Higher Diploma in Accounting (Banking) [Effective for 2014/2015 academic year intake]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (Banking) - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Principles of Accounting* ➤ Financial Accounting ➤ Accounting System Application</p> <p><i>*or Book-keeping and Fundamental Accounting in "Diploma for Tertiary Studies" offered by Hong Kong College of Technology</i></p> <p>(b) ➤ Academic English Skills ➤ Professional English Communication ➤ Organization and Management</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Principles of Economics ➤ Business Statistics</p> <p>(e) ➤ Hong Kong Taxation</p> <p>(f) ➤ Business Law</p> <p>(g) ➤ Financial Accounting ➤ Financial Reporting ➤ Advanced Financial Accounting</p> <p>(h) ➤ Auditing ➤ Management Information System</p> <p>(i) ➤ Auditing ➤ Professionalism and Ethics ➤ Financial Accounting ➤ Financial Reporting ➤ Business Law</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>6.2014</u> Effective for 2014/2015 academic year intake</p> <p><i>[Original period: 2014/2015 – 2016/2017 intakes Restructured as Higher Diploma in Professional Accounting (Banking) with effective from 2015/2016 intake]</i></p>

6.2014, 6.2016

[Back to Top](#)

12.8 Higher Diploma in Professional Accounting (Banking) [Effective btm 2015/2016 academic year intake and 31 Dec 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Professional Accounting (Banking)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Principles of Accounting* ➤ Financial Accounting ➤ Accounting System Application</p> <p><i>*or Book-keeping and Fundamental Accounting in "Diploma for Tertiary Studies" offered by Hong Kong College of Technology</i></p> <p>(b) ➤ Academic English Skills ➤ Professional English Communication ➤ Organization and Management</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Principles of Economics ➤ Business Statistics</p> <p>(e) ➤ Hong Kong Taxation</p> <p>(f) ➤ Business Law</p> <p>(g) ➤ Financial Accounting ➤ Financial Reporting ➤ Advanced Financial Accounting</p> <p>(h) ➤ Auditing ➤ Management Information System</p> <p>(i) ➤ Auditing ➤ Professionalism and Ethics ➤ Financial Accounting ➤ Financial Reporting ➤ Business Law</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>6.2016</u> Effective between 2015/2016 and 2016/2017 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

6.2016, 12.2016

[Back to Top](#)

12.9 Higher Diploma in Accounting (Financial Studies) [Effective between 2012/2013 and 2013/2014 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (Financial Studies) - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Principles of Accounting* Financial Accounting Accounting System Application</p> <p><i>*or Book-keeping and Fundamental Accounting in "Diploma for Tertiary Studies" offered by Hong Kong College of Technology</i></p> <p>(b) Academic English Skills Professional English Communication Organization and Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Principles of Economics Quantitative Methods</p> <p>(e) Hong Kong Taxation</p> <p>(f) Business Law</p> <p>(g) Financial Accounting Financial Reporting Advanced Financial Accounting</p> <p>(h) Auditing Management Information System</p> <p>(i) Auditing Professionalism and Ethics Financial Accounting Financial Reporting Business Law</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>6.2014</u> Effective between 2012/2013 and 2013/2014 academic years intakes</p>

6.2014

[Back to Top](#)

12.10 Certificate in Accounting Studies (Module A)**12.11 Certificate in Accounting Studies (Module B)**

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	Certificate in Accounting Studies (Module A) - Part-time Mark of 60% or above is required in the overall internal assessments: (a) Fundamentals of Accounting and Computerized Accounts <div>1.2011</div>	(a) P1 - Accounting and Computerized Accounts	<u>1.2011</u> Effective between 2009/2010 and 2011/2012 academic years intakes <u>2.2014</u> Phased out
	Certificate in Accounting Studies (Module B) - Part-time Mark of 60% or above is required in the overall internal assessments: (a) Management Accounting <div>1.2011</div>	(a) P3 - Management Accounting	<u>1.2011</u> Effective between 2009/2010 and 2011/2012 academic years intakes <u>2.2014</u> Phased out

[Back to Top](#)

13. Hong Kong Institute of Vocational Education

13.1 Diploma in Accountancy (21201)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Haking Wong Campus - Tuen Mun Campus 	<p>Diploma in Accountancy (21201)</p> <ul style="list-style-type: none"> - 2 years full-time <p>Pass required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting (b) English and Communication for Business 1, 2, 3 and 4 Business Management and Marketing (c) Costing and Decision Making Management Accounting and Control (d) Business Economics Quantitative Techniques 1 and 2 	<ul style="list-style-type: none"> (a) P1 - Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics 	<p><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> Papers 5 and 6 to be granted for 21201 graduates who complete Higher Diploma in Accountancy 21901T / 21901F / 25901F</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p>

4.2009, 8.2009

[Back to Top](#)

13.2 Higher Diploma in Accountancy (21901A)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Haking Wong Campus - Lee Wai Lee Campus - SBI Campus - Tuen Mun Campus (4.2009) - Kwai Chung Campus (8.2010) - Kwun Tong Campus (5.2012) - Sha Tin Campus 	<p>Higher Diploma in Accountancy (21901A)</p> <ul style="list-style-type: none"> - 2 years full-time <p>Pass required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Fundamentals of Accounting Information Technology Applications in Accounting (b) English and Communication for Business 3 and 4 Business Management and Marketing (c) Costing and Decision Making Management Accounting and Control (d) Business Economics Quantitative Methods (e) Tax Compliance and Planning 1 and 2 (f) Legal Framework for Accountancy Hong Kong Business Law (g) Corporate Accounting Financial Accounting – Theory and Practice 1 Financial Accounting – Theory and Practice 2 (h) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2 	<ul style="list-style-type: none"> (a) P1 - Accounting and Computerized Accounts (b) P2 - Business Communication and Organization and Management (c) P3 - Management Accounting (d) P4 - Business Economics and Financial Mathematics (e) P5 - Principles of Taxation (f) P6 - Fundamentals of Business Law (g) P7 - Financial Accounting (h) P8 - Principles of Auditing and Management Information Systems 	<p><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2010</u> Effective from September 2010 intake, 21901A is re-located from SBI Campus to Kwai Chung Campus; and from Lee Wai Lee Campus to Kwun Tong Campus</p> <p><u>5.2012</u> Sha Tin Campus – Effective between 2011/2012 and 2013/2014 academic years intakes</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

4.2009, 5.2012, 12.2012

[Back to Top](#)

13.3 Diploma in Accountancy (21901F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Lee Wai Lee Campus - SBI Campus <p>(8.2009)</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Kwun Tong Campus <p>(8.2010)</p> <ul style="list-style-type: none"> - Haking Wong Campus - Tuen Mun Campus <p>(5.2011)</p>	<p>Diploma in Accountancy (21901F)</p> <ul style="list-style-type: none"> - Full-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business 1, 2, 3 and 4 Business Management and Marketing</p> <p>(c) Costing and Decision Making Management Accounting and Control</p> <p>(d) Business Economics Quantitative Techniques 1 and 2</p>	<p>(a) P1 - 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><u>8.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p><u>8.2010</u> Effective from September 2010 intake, 21901F is re-located from SBI Campus to Kwai Chung Campus; and from Lee Wai Lee Campus to Kwun Tong Campus</p> <p><u>5.2011</u> Effective from 2011/12 intake, 21201 is re-coded to 21901F.</p> <p><u>7.2012</u> Only offered at Chai Wan and Haking Wong Campus as from 2012/2013 academic year intake.</p>
	8.2009, 8.2010		

[Back to Top](#)

13.4 Higher Diploma in Accountancy (21901F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Lee Wai Lee Campus - SBI Campus <p>(4.2009)</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Kwun Tong Campus <p>(8.2010)</p> <ul style="list-style-type: none"> - Haking Wong Campus - Tuen Mun Campus <p>(5.2011)</p> <ul style="list-style-type: none"> - Sha Tin Campus <p>(5.2012)</p>	<p>Higher Diploma in Accountancy (21901F)</p> <p>- 4 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business 1, 2, 3 and 4 Business Management and Marketing</p> <p>(c) Costing and Decision Making Management Accounting and Control</p> <p>(d) Business Economics Quantitative Techniques 1 and 2</p> <p>(e) Tax Compliance and Planning 1 and 2</p> <p>(f) Legal Studies for Business 1 and 2 Hong Kong Business Law</p> <p>(g) Corporate Accounting Financial Accounting – Theory and Practice 1 Financial Accounting – Theory and Practice 2</p> <p>(h) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009, 8.2010</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p>To get the 8 paper exemptions, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p> <p><u>8.2010</u> Effective from September 2010 intake, 21901F is re-located from SBI Campus to Kwai Chung Campus; and from Lee Wai Lee Campus to Kwun Tong Campus</p> <p><u>5.2011</u> Effective from 2011/12 intake, 21201 is re-coded to 21901F.</p> <p><u>5.2012</u> Sha Tin Campus – Effective between 2011/2012 and 2013/2014 academic years intakes</p> <p><u>7.2012</u> Only offered at Chai Wan and Haking Wong Campus as from 2012/2013 academic year intake.</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

4.2009, 5.2012, 12.2012

[Back to Top](#)

13.5 Higher Diploma in Accountancy (21901F/Level 4)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwun Tong Campus - Tuen Mun Campus (8.2010) - Haking Wong Campus (8.2010) 	<p>Higher Diploma in Accountancy (21901F/Level 4)</p> <ul style="list-style-type: none"> - 1 year full-time <p>Pass required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Tax Compliance and Planning 1 and 2 (b) Legal Studies for Business 1 and 2 Hong Kong Business Law (c) Corporate Accounting Financial Accounting – Theory and Practice 1 Financial Accounting – Theory and Practice 2 (d) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2 	<ul style="list-style-type: none"> (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law (c) P7 - Financial Accounting (d) P8 - Principles of Auditing and Management Information Systems 	<p><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p>To get the paper exemptions from Papers 5 and 6, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p> <p><u>8.2010</u> Effective from September 2010 intake, 21901T is re-coded to 21901F/Level 4.</p> <p>Effective from September 2010 intake, 21901F/Level 4 is re-located from Lee Wai Lee Campus to Kwun Tong Campus.</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p>
	4.2009, 12.2012		

[Back to Top](#)

13.6 Higher Diploma in Accountancy (21901T)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Lee Wai Lee Campus - Tuen Mun Campus 	<p>Higher Diploma in Accountancy (21901T)</p> <ul style="list-style-type: none"> - 1 year full-time <p>Pass required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Tax Compliance and Planning 1 and 2 (b) Legal Studies for Business 1 and 2 Hong Kong Business Law (c) Corporate Accounting Financial Accounting – Theory and Practice 1 Financial Accounting – Theory and Practice 2 (d) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2 	<ul style="list-style-type: none"> (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law (c) P7 - Financial Accounting (d) P8 - Principles of Auditing and Management Information Systems 	<p><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p>To get the paper exemptions from Papers 5 and 6, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

4.2009, 12.2012

[Back to Top](#)

13.7 Higher Diploma in Financial Planning and Investment (21928F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <p>- Chai Wan Campus</p>	<p>Higher Diploma in Financial Planning and Investment (21928F)</p> <p>- 4 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Book-keeping and Accounts Accounting for Business Computerized Accounts</p> <p>4.2009</p>	<p>(a) P1 - Accounting and Computerized Accounts</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p>

[Back to Top](#)

13.8 Diploma in Accountancy (25901F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Lee Wai Lee Campus - Tuen Mun Campus <p>(4.2009)</p> <ul style="list-style-type: none"> - Kwun Tong Campus <p>(8.2010)</p> <ul style="list-style-type: none"> - Kwai Chung Campus <p>(1.2013)</p>	<p>Diploma in Accountancy (25901F)</p> <ul style="list-style-type: none"> - Part-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business 1, 2, 3 and 4 Business Management and Marketing</p> <p>(c) Costing and Decision Making Management Accounting and Control</p> <p>(d) Business Economics Quantitative Techniques</p>	<p>(a) P1 - 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><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p><u>8.2010</u> Effective from September 2010 intake, 25901F is re-located from Lee Wai Lee Campus to Kwun Tong Campus</p> <p><u>1.2013</u> Only offered at Kwai Chung Campus from 2012/2013 academic year intake</p>

4.2009

[Back to Top](#)

13.9 Higher Diploma in Accountancy (25901F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Lee Wai Lee Campus - Tuen Mun Campus <p>(4.2009)</p> <ul style="list-style-type: none"> - Kwun Tong Campus <p>(8.2010)</p> <ul style="list-style-type: none"> - Kwai Chung Campus <p>(1.2013)</p>	<p>Higher Diploma in Accountancy (25901F)</p> <ul style="list-style-type: none"> - 4.5 years part-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business 1, 2, 3 and 4 Business Management and Marketing</p> <p>(c) Costing and Decision Making Management Accounting and Control</p> <p>(d) Business Economics Quantitative Techniques</p> <p>(e) Tax Compliance and Planning 1 and 2</p> <p>(f) Legal Studies for Business 1 and 2 Hong Kong Business Law</p> <p>(g) Corporate Accounting Financial Accounting – Theory and Practice 1 Financial Accounting – Theory and Practice 2</p> <p>(h) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p>To get the 8 paper exemptions, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p> <p><u>8.2010</u> Effective from September 2010 intake, 25901F is re-located from Lee Wai Lee Campus to Kwun Tong Campus</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><u>1.2013</u> Only offered at Kwai Chung Campus as from 2012/2013 academic year intake</p>
	4.2009, 12.2012		

13.10 Diploma in Accountancy and Information Systems (21221)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <p>- Kwun Tong Campus</p>	<p>Diploma in Accountancy and Information Systems (21221)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p>6.2009</p>	<p>(a) P1 - 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><u>6.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>6.2009</u> Papers 5 and 6 to be granted for 21221 graduates who complete Higher Diploma in Accountancy and Information Systems 21921F / 25921F</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p>

[Back to Top](#)

13.11 Higher Diploma in Accountancy and Information Systems (21921A)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Sha Tin Campus 	<p>Higher Diploma in Accountancy and Information Systems (21921A)</p> <ul style="list-style-type: none"> - 2 years full-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Business Accounting Principles and Practice Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p>(e) Tax Framework and Planning</p> <p>(f) Commercial Law</p> <p>(g) Financial Accounting and Reporting Advanced Financial Accounting I Advanced Financial Accounting II</p> <p>(h) Auditing and Ethics Business Accounting Information Systems</p> <p>6.2009, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

[Back to Top](#)

13.12 Diploma in Accountancy and Information Systems (21921F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Kwun Tong Campus - Sha Tin Campus 	<p>Diploma in Accountancy and Information Systems (21921F)</p> <ul style="list-style-type: none"> - Full-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p>8.2009</p>	<p>(a) P1 - 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><u>8.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p>

[Back to Top](#)

13.13 Higher Diploma in Accountancy and Information Systems (21921F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Kwun Tong Campus - Sha Tin Campus 	<p>Higher Diploma in Accountancy and Information Systems (21921F)</p> <ul style="list-style-type: none"> - 3 or 4 years full-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p>(e) Tax Framework and Planning</p> <p>(f) Commercial Law</p> <p>(g) Financial Accounting and Reporting Advanced Financial Reporting I Advanced Financial Reporting II</p> <p>(h) Auditing and Ethics Business Accounting Information Systems</p> <p>6.2009, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p>To get the 8 paper exemptions, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

[Back to Top](#)

13.14 Diploma in Accountancy and Information Systems (25921F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Sha Tin Campus 	<p>Diploma in Accountancy and Information Systems (25921F)</p> <ul style="list-style-type: none"> - Part-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p>6.2009</p>	<p>(a) P1 - 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><u>6.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p>

[Back to Top](#)

13.15 Higher Diploma in Accountancy and Information Systems (25921F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Kwai Chung Campus - Sha Tin Campus 	<p>Higher Diploma in Accountancy and Information Systems (25921F)</p> <ul style="list-style-type: none"> - 4 years part-time <p>Pass required in the following corresponding subjects:</p> <p>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</p> <p>(c) Cost and Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p>(e) Tax Framework and Planning</p> <p>(f) Commercial Law</p> <p>(g) Financial Accounting and Reporting Advanced Financial Reporting</p> <p>(g) Auditing and Ethics Business Accounting Information Systems</p> <p>6.2009, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2009</u> A multi-entry multi-exit programme</p> <p>To get the 8 paper exemptions, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p> <p><u>7.2012</u> Phased out as from 2012/2013 academic year intake</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

[Back to Top](#)

13.16 Higher Diploma in Accountancy (BA124001) [Effective between 2012/2013 and 2013/2014 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Haking Wong Campus - Kwai Chung Campus - Kwun Tong Campus - Morrison Hill Campus - Sha Tin Campus - Tuen Mun Campus 	<p>Higher Diploma in Accountancy (BA124001) - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting Information Technology Applications in Accounting</p> <p>(b) English & Communication: Workplace Interaction English & Communication: Workplace Correspondence English & Communication: Reports Management Marketing</p> <p>(c) Cost and Management Accounting</p> <p>(d) Economics Business Statistics</p> <p>(e) Taxation 1 Taxation 2</p> <p>(f) Legal Framework for Accountancy Corporate Law and Practice</p> <p>(g) Corporate Accounting Financial Reporting</p> <p>(h) Auditing Auditing Practice and Information Systems</p> <p>(i) Ethics in Accountancy</p> <p>7.2012, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>7.2012</u> Effective between 2012/2013 and 2013/2014 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7 and Professional Assessment</p>

[Back to Top](#)

13.17 Higher Diploma in Accountancy (BA124001) [Effective between 2014/2015 and 2015/2016 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Haking Wong Campus - Kwai Chung Campus - Kwun Tong Campus - Morrison Hill Campus - Sha Tin Campus - Tuen Mun Campus 	<p>Higher Diploma in Accountancy (BA124001) - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Financial Accounting ➤ Information Technology Applications in Accounting</p> <p>(b) ➤ English & Communication: Workplace Interaction ➤ English & Communication: Workplace Correspondence ➤ English & Communication: Reports Management ➤ Marketing</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Economics ➤ Business Statistics</p> <p>(e) ➤ Taxation 1 ➤ Taxation 2</p> <p>(f) ➤ Legal Framework for Accountancy ➤ Corporate Law and Practice</p> <p>(g) ➤ Corporate Accounting ➤ Financial Reporting</p> <p>(h) ➤ Auditing ➤ Auditing Practice and Information Systems</p> <p>(i) ➤ Ethics in Accountancy</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>7.2014</u> Effective between 2014/2015 and 2015/2016 academic years intakes</p> <p><i>[Original period: 2014/2015 – 2018/2019 intakes Changed syllabus from 2016/2017 intake]</i></p>

7.2014, 7.2016

[Back to Top](#)

13.18 Higher Diploma in Accountancy (BA124001) [Effective between 2016/2017 academic year intake and 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Chai Wan Campus - Haking Wong Campus - Kwai Chung Campus - Kwun Tong Campus - Sha Tin Campus - Tuen Mun Campus 	<p>Higher Diploma in Accountancy (BA124001)</p> <ul style="list-style-type: none"> - 2 years full-time <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Financial Accounting ➤ Practical Accounting</p> <p>(b) ➤ English & Communication: Workplace Interaction ➤ English & Communication: Workplace Correspondence ➤ English & Communication: Reports Management ➤ Marketing Essentials</p> <p>(c) ➤ Cost and Management Accounting</p> <p>(d) ➤ Economics ➤ Business Statistics</p> <p>(e) ➤ Taxation 1 ➤ Taxation 2</p> <p>(f) ➤ Legal Framework for Accountancy ➤ Corporate Law and Practice</p> <p>(g) ➤ Corporate Accounting ➤ Financial Reporting</p> <p>(h) ➤ Auditing ➤ Auditing Practice and Information Systems</p> <p>(i) ➤ Financial Reporting ➤ Auditing</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p> <p>(i) Professional Assessment</p>	<p><u>7.2016</u> Effective between 2016/2017 and 2018/2019 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

7.2016, 12.2016

[Back to Top](#)

13.19 Professional Diploma in Accounting and Finance [Effective between 2012/2013 academic year intake and 31 Dec 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> - Morrison Hill Campus (2012/13 to 2016/17 academic year intake) - Chai Wan Campus (from 2017/18 academic year intake onwards) 	<p>Professional Diploma in Accounting and Finance - 240 – 360 hours part-time</p> <p>Pass required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Financial Accounting & Management Accounting (b) Hong Kong Business Taxation (c) Hong Kong Business Law (d) Audit Practice and Legal Framework Financial Mathematics and Management Information Systems 	<ul style="list-style-type: none"> (a) P1 - Accounting and Computerized Accounts (b) P5 - Principles of Taxation (c) P6 - Fundamentals of Business Law (d) P8 - Principles of Auditing and Management Information Systems 	<p><u>6.2013</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p> <p><u>5.2017</u> From 2017/18 academic year intakes onwards, this programme is offered by HKIVE (Chai Wan) in collaboration with the PEAK.</p>
	6.2013, 12.2016, 5.2017		

[Back to Top](#)

14. Hong Kong School of Commerce

14.1 Advanced Diploma in Accounting Studies (Full-time) (Effective between 2009/2010 and 2011/2012 academic years intakes)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Advanced Diploma in Accounting Studies (Full-time)</p> <p>- 2 years full-time</p> <p>Mark 60% or above required in both continuous assessments and final examinations of the following corresponding subjects:</p> <p>(a) Accounting and Computerized Accounts</p> <p>(b) Business Communication and Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Business Economics and Financial Mathematics</p> <p>(e) Fundamentals of Business Law</p> <p>(f) Financial Accounting</p> <p>(g) Principles of Auditing and Management Information Systems</p> <p>7.2009</p>	<p>(a) P1 - 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) P6 - Fundamentals of Business Law</p> <p>(f) P7 - Financial Accounting</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>3.2013</u> Desktop review on AAT Paper 7</p>

[Back to Top](#)

14.2 Advanced Diploma in Accounting Studies (Full-time) (Effective btn 2012/2013 and 2016/2017 academic year intake)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Advanced Diploma in Accounting Studies (Full-time)</p> <p>- 2 years full-time</p> <p>An overall mark 60% or above required in the following corresponding subjects:</p> <p>(a) Accounting and Computerized Accounts</p> <p>(b) Business Communication and Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Business Economics and Financial Mathematics</p> <p>(e) Fundamentals of Business Law</p> <p>(f) Financial Accounting</p> <p>(g) Principles of Auditing and Management Information Systems</p> <p>(h) Professional Ethics</p> <p>7.2012, 3.2013</p>	<p>(a) P1 - 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) P6 - Fundamentals of Business Law</p> <p>(f) P7 - Financial Accounting</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p> <p>(h) Professional Assessment</p>	<p><u>7.2012</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>3.2013</u> Desktop review on AAT Paper 7 and Professional Assessment</p>

[Back to Top](#)

14.3 Higher Group Diploma in Accountancy (Effective between 2009/2010 and 2011/2012 academic years intakes)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Higher Group Diploma in Accountancy (Full-time)</p> <p>- 1 year full-time</p> <p>Mark 60% or above required in both continuous assessments and final examinations of the following corresponding subject:</p> <p>(a) Personal and Business Taxation</p> <p>7.2009</p>	(a) P5 - Principles of Taxation	<p><u>7.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>1.2011</u> Effective from 09.2010, "Higher Group Diploma (Accountancy)" is re-titled to "Higher Group Diploma in Accountancy"</p>

[Back to Top](#)

14.4 Higher Group Diploma in Accountancy (Effective between 2012/2013 and 2016/2017 academic year intake)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Higher Group Diploma in Accountancy (Full-time)</p> <p>- 1 year full-time</p> <p>An overall mark 60% or above required in the following corresponding subjects:</p> <p>(a) Taxation (ACCA F6)</p> <p>(b) Professional Ethics</p> <p>7.2012, 3.2013</p>	<p>(a) P5 - Principles of Taxation</p> <p>(b) Professional Assessment</p>	<p><u>7.2012</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>3.2013</u> Desktop review for Professional Assessment</p>

[Back to Top](#)

14.5 Advanced Diploma in Accounting Studies (Part-time) (Effective between 2009/2010 and 2011/2012 academic years intakes)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Advanced Diploma in Accounting Studies (Part-time)</p> <p>- 2 years part-time</p> <p>Mark 60% or above required in both continuous assessments and final examinations of the following corresponding subjects:</p> <p>(a) Accounting and Computerized Accounts</p> <p>(b) Business Communication and Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Business Economics and Financial Mathematics</p> <p>7.2009</p>	<p>(a) P1 - 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><u>7.2009</u></p> <p>Effective between 2009/2010 and 2011/2012 academic years intakes</p>

[Back to Top](#)

14.6 Advanced Diploma in Accounting Studies (Part-time) (Effective between 2012/2013 and 2016/2017 academic year intake)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Advanced Diploma in Accounting Studies (Part-time)</p> <p>- 2 years part-time</p> <p>An overall mark 60% or above required in the following corresponding subjects:</p> <p>(a) Accounting and Computerized Accounts</p> <p>(b) Business Communication and Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Business Economics and Financial Mathematics</p> <p>(e) Fundamentals of Business Law</p> <p>(f) Financial Accounting</p> <p>(g) Principles of Auditing and Management Information Systems</p> <p>(h) Professional Ethics</p> <p>7.2012, 3.2013, 6.2013</p>	<p>(a) P1 - 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) P6 - Fundamentals of Business Law[#]</p> <p>(f) P7 - Financial Accounting[#]</p> <p>(g) P8 - Principles of Auditing and Management Information Systems[#]</p> <p>(h) Professional Assessment</p>	<p><u>7.2012</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>3.2013</u> Desktop review on Professional Assessment</p> <p><u>#6.2013</u> Desktop review on Papers 6, 7 and 8 (Effective between September 2013 and 2016/2017 academic years intakes)</p>

[Back to Top](#)

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

15.1 Professional Diploma in Accounting & Finance (PDAF)

Institutes	Qualifications	Exemption Awarded	Remarks
Institute of Professional Education and Knowledge of VTC (PEAK)	<p>Professional Diploma in Accounting & Finance (PDAF)</p> <p>- 2 to 5 years part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting & Management Accounting</p> <p>(b) Hong Kong Business Taxation</p> <p>(c) Hong Kong Business Law</p> <p>(d) Audit Practices and Legal Framework Financial Mathematics and Management Information System</p> <p>6.2009</p>	<p>(a) P1 - Accounting and Computerized Accounts</p> <p>(b) P5 - Principles of Taxation</p> <p>(c) P6 - Fundamentals of Business Law</p> <p>(d) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u></p> <p>Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><i>(Remarks: From 2012/2013 academic year intakes onwards, this programme is offered by HKIVE (Morrison Hill))</i></p>

[Back to Top](#)

16. Li Ka Shing Institute of Professional and Continuing Education, The Open University of Hong Kong

16.1 Higher Diploma in Accounting (full-time) (formerly Advanced Diploma in Accounting)

Institutes	Qualifications	Exemption Awarded	Remarks
Li Ka Shing Institute of Professional and Continuing Education, The Open University of Hong Kong	<p>Higher Diploma in Accounting (formerly Advanced Diploma in Accounting)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ACT4025EF Introduction to Accounting ACT4026EF Intermediate Accounting ACT4027EF Computerized Accounts</p> <p>(b) COMM4001EF Business Communication MGT4005EF Business Organization and Management</p> <p>(c) ACT4028EF Management Accounting</p> <p>(d) ECON4003EF Business Economics and Financial Mathematics</p> <p>(e) ACT4029EF Taxation I ACT4030EF Taxation II</p> <p>(f) LAW4006EF Principles of Law LAW4007EF Business Law</p> <p>(g) ACT4034EF Financial Accounting I ACT4035EF Financial Accounting II</p> <p>(h) ACT4032EF Auditing I ACT4033EF Auditing II and Management Information Systems</p> <p>4.2011, 12.2012, 6.2013, 12.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2011</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p> <p><u>5.2012</u> Effective from September 2012, "Advanced Diploma in Accounting" is re-titled to "Higher Diploma in Accounting"</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><u>6.2013</u> Effective between 2013/2014 and 2017/2018 academic years intakes</p> <p><u>3.2017</u> Phased out as from 2015/2016 intake</p>

[Back to Top](#)

16.2 Higher Diploma in Accounting (part-time) (formerly Advanced Diploma in Accounting)

Institutes	Qualifications	Exemption Awarded	Remarks
Li Ka Shing Institute of Professional and Continuing Education, The Open University of Hong Kong	<p>Higher Diploma in Accounting (formerly Advanced Diploma in Accounting)</p> <p>- 3 years part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ACT4025EP Introduction to Accounting ACT4026EP Intermediate Accounting ACT4027EP Computerized Accounts</p> <p>(b) COMM4001EP Business Communication MGT4005EP Business Organization and Management</p> <p>(c) ACT4028EP Management Accounting</p> <p>(d) ECON4003EP Business Economics and Financial Mathematics</p> <p>(e) ACT4029EP Taxation I ACT4030EP Taxation II</p> <p>(f) LAW4006EP Principles of Law LAW4007EP Business Law</p> <p>(g) ACT4034EP Financial Accounting I ACT4035EP Financial Accounting II</p> <p>(h) ACT4032EP Auditing I ACT4033EP Auditing II and Management Information Systems</p> <p>4.2011, 3.2013, 6.2013, 12.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2011</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p> <p><u>5.2012</u> Effective from September 2012, "Advanced Diploma in Accounting" is re-titled to "Higher Diploma in Accounting"</p> <p><u>3.2013</u> Desktop review on AAT Paper 7</p> <p><u>6.2013</u> Effective between 2013/2014 and 2017/2018 academic years intakes</p> <p><u>3.2017</u> Phased out as from 2015/16 intake</p>

[Back to Top](#)

17. Lingnan University – Community College
17.1 Associate of Business Studies (Accounting)

Institutes	Qualifications	Exemption Awarded	Remarks
Lingnan University – Community College	<p>Associate of Business Studies (Accounting)</p> <p>- 2 years full-time</p> <p>Grade D or above required in the internal examinations of the following corresponding subjects:</p> <p>(a) ACT013 Accounting Information System FIN005 Financial Accounting</p> <p>(b) LCE004 English for Business BUS011 Introduction to Business</p> <p>(c) ACT010 Managerial Accounting</p> <p>(d) BUS017 Business Economics and Financial Mathematics</p> <p>(e) ACT012 Hong Kong Taxation</p> <p>(f) ACT002 Introduction to Business Law</p> <p>(g) ACT011 Intermediate Accounting</p> <p>(h) ACT013 Accounting Information Systems ACT014 Auditing</p> <p>4.2009, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

[Back to Top](#)

18. Lingnan Institute of Further Education

18.1 Higher Diploma in Professional Accounting [Effective between 2012/2013 and 2013/2014 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Lingnan Institute of Further Education	<p>Higher Diploma in Professional Accounting - 2 years full-time</p> <p>An overall pass and a mark of 40% or above in the final examinations of the following corresponding subjects:</p> <p>(a) ACT013 Accounting Information Systems FIN005 Financial Accounting</p> <p>(b) ACTH01 Business for Accountant BUS013 Organizational Behaviour</p> <p>(c) ACT010 Managerial Accounting</p> <p>(d) BUS017 Business Economics and Mathematics</p> <p>(e) ACT012 Hong Kong Taxation</p> <p>(f) ACTH02 Business Law ACTH03 Corporate Law</p> <p>(g) ACT011 Intermediate Accounting</p> <p>(h) ACT013 Accounting Information Systems ACT014 Auditing</p> <p>6.2014</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p>6.2014 Effective between 2012/2013 and 2013/2014 academic years intakes</p>

[Back to Top](#)

18.2 Higher Diploma in Professional Accounting [Effective between 2014/2015 academic year intake and 31 Dec 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
Lingnan Institute of Further Education	<p>Higher Diploma in Professional Accounting - 2 years full-time</p> <p>An overall pass and a mark of 40% or above in the final examinations of the following corresponding subjects:</p> <p>(a) ACT013 Accounting Information Systems FIN005 Financial Accounting</p> <p>(b) ACTH01 Business for Accountant BUS013 Organizational Behaviour</p> <p>(c) ACT010 Managerial Accounting</p> <p>(d) BUS017 Business Economics and Financial Mathematics</p> <p>(e) ACT012 Hong Kong Taxation</p> <p>(f) ACTH02 Business Law ACTH03 Corporate Law</p> <p>(g) ACT033 Intermediate Accounting I ACT034 Intermediate Accounting II</p> <p>(h) ACT013 Accounting Information Systems ACT014 Auditing</p> <p>8.2015, 12.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>8.2015</u> Effective between 2014/2015 and 2018/2019 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

[Back to Top](#)

19. Sacred Heart Canossian College of Commerce

19.1 Advanced Diploma in Accounting [Effective between 2009/2010 and 2010/2011 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Sacred Heart Canossian College of Commerce	<p>Advanced Diploma in Accounting</p> <p>- 2 years full-time</p> <p>An overall mark of 60% or above and a mark of 60% or above required in the final examinations of the following corresponding subjects:</p> <p>(a) Fundamentals of Accounting Computerized Accounts</p> <p>(b) Business Communication Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Principles of Taxation</p> <p>(e) Fundamentals of Business Law</p> <p>(f) Financial Accounting</p> <p>(g) Principles of Auditing Management Information System</p> <p>4.2009, 12.2012</p>	<p>(a) P1 - Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P5 - Principles of Taxation</p> <p>(e) P6 - Fundamentals of Business Law</p> <p>(f) P7 - Financial Accounting</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2010/2011 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2011/2012 intake]</i></p>

[Back to Top](#)

19.2 Higher Diploma in Business Studies (Accounting) [Effective between 2011/2012 and 2012/2013 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
Sacred Heart Canossian College of Commerce	<p>Higher Diploma in Business Studies (Accounting)</p> <p>- 2 years full-time / 3 years part-time</p> <p>An overall pass and a pass required in the final examinations of the following corresponding subjects:</p> <p>(a) Fundamentals of Accounting Financial Accounting I Financial Accounting II IT Applications in Accounting</p> <p>(b) Business English I Business English II Principles of Management Principles of Marketing Fundamentals of Business Finance Fundamentals of Accounting</p> <p>(c) Cost and Management Accounting</p> <p>(d) Principles of Economics Fundamentals of Business Finance Business Statistics</p> <p>(e) Taxation I Taxation II</p> <p>(f) Fundamentals of Business Law</p> <p>(g) Financial Accounting I Financial Accounting II</p> <p>(h) Auditing Management Information System</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p>8.2013</p> <p>Effective between 2011/2012 and 2012/2013 academic years intakes</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2011/2012 intake. Will phase out from 2013/2014 intake]</i></p>

8.2013

[Back to Top](#)

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

20.1 Associate of Applied Science (Accountancy)

Institutes	Qualifications	Exemption Awarded	Remarks
The Hong Kong Institute of Education – School of Continuing and Professional Education (SCPE)	<p>Associate of Applied Science (Accountancy)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</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>4.2010</p>	<p>(a) P1 - 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> <p>Phased out</p>

[Back to Top](#)

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

21.1 Associate in Business (Accounting & Finance) [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The Hong Kong Polytechnic University – Hong Kong Community College	Associate in Business (Accounting & Finance) - 2 years full-time		<u>4.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes
	Pass required in the following corresponding subjects:		
	(a) CC2101 Financial Accounting	(a) P1 - Accounting and Computerized Accounts	<u>11.2010</u> Effective from 2009 P2 – Change from CC1001 English Skills for Business Communication to CC2044 English for Workplace Communication (Business)
	(b) CC2044 English for Workplace Communication (Business) CC2102 Theory and Practice of Management	(b) P2 - Business Communication and Organization and Management	
	(c) CC2106 Cost Accounting	(c) P3 - Management Accounting	
	(d) CC2104 Introduction to Microeconomics CC2105 Introduction to Macroeconomics CC3101 Business Statistics	(d) P4 - Business Economics and Financial Mathematics	<u>12.2012</u> Desktop review on Paper 7
	(e) CC3155 Taxation	(e) P5 - Principles of Taxation	
	(f) CC3106 Business Law	(f) P6 - Fundamentals of Business Law	
	(g) CC2101 Financial Accounting CC3109 Intermediate Accounting	(g) P7 - Financial Accounting	
	(h) CC3104 Business Information Systems CC3147 Auditing	(h) P8 - Principles of Auditing and Management Information Systems	<i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i>
	4.2009, 12.2012		

[Back to Top](#)

21.2 Associate in Business (Business Management) [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The Hong Kong Polytechnic University – Hong Kong Community College	Associate in Business (Business Management) - 2 years full-time		<u>4.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes
	Pass required in the following corresponding subjects:		
	(a) CC2101 Financial Accounting	(a) P1 - Accounting and Computerized Accounts	<u>11.2010</u> Effective from 2009 P2 – Change from CC1001 English Skills for Business Communication to CC2044 English for Workplace Communication (Business)
	(b) CC2044 English for Workplace Communication (Business) CC2102 Theory and Practice of Management	(b) P2 - Business Communication and Organization and Management	
	(c) CC2106 Cost Accounting	(c) P3 - Management Accounting	
	(d) CC2104 Introduction to Microeconomics CC2105 Introduction to Macroeconomics CC3101 Business Statistics	(d) P4 - Business Economics and Financial Mathematics	<u>12.2012</u> Desktop review on Paper 7
	(e) CC3155 Taxation	(e) P5 - Principles of Taxation	
	(f) CC3106 Business Law	(f) P6 - Fundamentals of Business Law	
	(g) CC2101 Financial Accounting CC3109 Intermediate Accounting	(g) P7 - Financial Accounting	
	(h) CC3104 Business Information Systems CC3147 Auditing	(h) P8 - Principles of Auditing and Management Information Systems	<i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i>
	4.2009, 12.2012		

[Back to Top](#)

21.3 Associate in Business (Accounting) [Effective between 2012/2013 and 2013/2014 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The Hong Kong Polytechnic University</p> <p>– Hong Kong Community College</p>	<p>Associate in Business (Accounting)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) CCN2101 Financial Accounting</p> <p>(b) CCN2010 English for Workplace Communication CCN2004 Managing Organization</p> <p>(c) CCN2111 Cost Accounting</p> <p>(d) CCN2002 Introduction to Economics CCN2031 Statistics</p> <p>(e) CCN2108 Business Law</p> <p>(f) CCN2101 Financial Accounting CCN2121 Intermediate Accounting</p>	<p>(a) P1 - 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) P6 - Fundamentals of Business Law</p> <p>(f) P7 - Financial Accounting</p>	<p><u>4.2009</u> Effective between 2012/2013 and 2013/2014 academic years intakes</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i></p>

[Back to Top](#)

21.4 Associate in Business (Accounting) [Effective between 2014/2015 academic year intake and 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The Hong Kong Polytechnic University</p> <p>– Hong Kong Community College</p>	<p>Associate in Business (Accounting)</p> <p>- 2 years full-time</p> <p>An overall pass and a mark of 40% or above in the final examinations required in the following corresponding subjects:</p> <p>(a) CCN2101 Financial Accounting</p> <p>(b) CCN2010 English for Workplace Communication CCN2004 Managing Organizations</p> <p>(c) CCN2111 Cost Accounting</p> <p>(d) CCN2002 Introduction to Economics CCN2031 Statistics</p> <p>(e) CCN2108 Business Law</p> <p>(f) CCN2101 Financial Accounting CCN2121 Intermediate Accounting</p>	<p>(a) P1 - 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) P6 - Fundamentals of Business Law</p> <p>(f) P7 - Financial Accounting</p>	<p><u>7.2014</u> Effective between 2014/2015 and 2018/2019 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

7.2014, 12.2016

[Back to Top](#)

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

22.1 Associate of Business Administration – Accounting [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Associate of Business Administration – Accounting - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Introduction to Financial Accounting</p> <p>(b) General English III Eng for Academic & Professional Purposes I and II Introduction to Management Introduction to Marketing</p> <p>(c) Management Accounting I Management Accounting II</p> <p>(d) Microeconomics Macroeconomics Quantitative Analysis I and II</p> <p>(e) Hong Kong Tax Framework</p> <p>(f) Corporate and Business Law</p> <p>4.2009</p>	<p>(a) P1 - 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>4.2009</u> Effective between 2009/2010 and 2010/2011 academic years intakes</p> <p><u>11.2010</u> Effective from 2010/2011, following subjects are re-titled: Paper 3 - from "Managerial Accounting" to "Management Accounting I" and from "Cost Accounting" to "Management Accounting II". Paper 5 – from "Hong Kong Taxation" to "Hong Kong Tax Framework".</p> <p><u>2.2012</u> Extend to 2011/2012 academic year intake</p>

[Back to Top](#)

22.2 Associate of Business Administration – Accounting [Effective btn 2012/2013 academic year intake and 31 Dec 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Community College</p>	<p>Associate of Business Administration – Accounting</p> <p>- 2 years full-time</p> <p>Grade C or above required in the following corresponding subjects:</p> <p>(a) Introduction to Financial Accounting</p> <p>(b) Business Communication in English⁽¹⁾ or English for Business⁽²⁾ Eng for Academic & Professional Purposes I and II Introduction to Management Introduction to Marketing</p> <p>(1) 2012/2013 academic year intake (2) 2013/2014 academic years intake and onwards</p> <p>(c) Management Accounting I</p> <p>(d) Microeconomics: Theory and applications Macroeconomics: Theory and applications Statistics for Business Mathematics for Business</p> <p>(e) Hong Kong Tax Framework</p> <p>(f) Corporate and Business Law</p> <p>2.2014, 12.2016</p>	<p>(a) P1 - 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>2.2014</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>12.2016</u> Extend to 31 December 2019</p>

[Back to Top](#)

22.3 Advanced Diploma in Accounting [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Advanced Diploma in Accounting - 2.5 years part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Basic Accounting Management Information Systems</p> <p>(b) Business Organization and Organizational Behaviour Business Communication</p> <p>(c) Management Accounting</p> <p>(d) Economics Statistics</p> <p>(e) Hong Kong Taxation</p> <p>(f) Legal Framework of Business</p> <p>(g) Basic Accounting Intermediate Accounting I Intermediate Accounting II</p> <p>(h) Auditing Management Information Systems</p> <p>8.2009, 8.2010, 3.2013</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>8.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>8.2010</u> Second-review on Paper 2.</p> <p><u>3.2013</u> Desktop review on AAT Paper 7</p>

[Back to Top](#)

22.4 Advanced Diploma in Accounting [Effective between 2012/2013 and 2016/2017 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Advanced Diploma in Accounting - 2.5 years part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Basic Accounting</p> <p>(b) Business Organization and Organizational Behaviour Business Communication</p> <p>(c) Management Accounting</p> <p>(d) Economics Statistics</p> <p>(e) Hong Kong Taxation</p> <p>(f) Legal Framework of Business</p> <p>(g) Basic Accounting Intermediate Accounting I Intermediate Accounting II</p> <p>(h) Auditing Management Information Systems</p> <p>2.2014</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>2.2014</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p>

[Back to Top](#)

22.5 Advanced Diploma in Accounting [Effective between academic year intakes from 1 January 2018 to 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Advanced Diploma in Accounting</p> <p>- 2.5 years part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Basic Accounting</p> <p>(b) ➤ Business Management (Marketing and Management) ➤ Business Communication</p> <p>(c) ➤ Management Accounting</p> <p>(d) ➤ Business Economics (Economics and Statistics)</p> <p>(e) ➤ Hong Kong Taxation</p> <p>(f) ➤ Legal Framework of Business</p> <p>(g) ➤ Basic Accounting ➤ Financial Accounting</p> <p>(h) ➤ Auditing ➤ Management Information Systems</p> <p>12.2016, 5.2017</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>12.2016</u> Extend to 31 December 2019</p> <p>5.2017 Change syllabus with effective from 1 Jan 2018</p>

[Back to Top](#)

22.6 Diploma for Accounting Technicians [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Diploma for Accounting Technicians</p> <ul style="list-style-type: none"> - part-time <p>Pass required in the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Transaction Accounting Financial Accounting I Financial Accounting II (b) Cost Accounting I Cost Accounting II (c) Taxation (d) Auditing Practice and Procedure 	<ul style="list-style-type: none"> (a) P1 - Accounting and Computerized Accounts (b) P3 - Management Accounting (c) P5 - Principles of Taxation (d) P8 - Principles of Auditing and Management Information Systems 	<p><u>6.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>9.2011</u> Effective from 2011/12 (June) academic year intake, "Diploma for Accounting Technicians" is re-titled to "Diploma in Accounting and Business".</p> <p><u>10.2013</u> Effective from 2011/12 (June) academic year intake, students who have completed and passed the following subjects will be eligible for claiming exemption from Paper 1:</p> <p><u>Paper 1:</u></p> <ul style="list-style-type: none"> - Financial Accounting I - Financial Accounting II

6.2009, 10.2013

[Back to Top](#)

22.7 Diploma in Accounting and Business [Effective between 2012/2013 academic year intake and 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Diploma in Accounting and Business</p> <p>- 2 to 4 years part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting I Financial Accounting II</p> <p>(b) Cost Accounting I Cost Accounting II</p> <p>(c) Taxation</p> <p>(d) Auditing Practice and Procedure</p> <p>6.2009, 3.2013, 10.2013, 12.2016</p>	<p>(a) P1 - Accounting and Computerized Accounts</p> <p>(b) P3 - Management Accounting</p> <p>(c) P5 - Principles of Taxation</p> <p>(d) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>9.2011</u> Effective from 2011/12 (June) academic year intake, "Diploma for Accounting Technicians" is re-titled to "Diploma in Accounting and Business".</p> <p><u>3.2013</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>10.2013</u> Effective from 2011/12 (June) academic year intake, students who have completed and passed the following subjects will be eligible for claiming exemption from Paper 1:</p> <p><u>Paper 1:</u></p> <ul style="list-style-type: none"> - Financial Accounting I - Financial Accounting II <p><u>12.2016</u> Extend to 31 December 2019</p>

[Back to Top](#)

22.8 Higher Diploma in Accounting & Higher Diploma in Financial Information Management
[Effective between 2009/2010 and 2011/2012 intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Community College</p>	<p>Higher Diploma in Accounting & Higher Diploma in Financial Information Management</p> <p>- 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting I and II Accounting Information Systems</p> <p>(b) Business Communication in English Organization and Management Introduction to e-Marketing</p> <p>(c) Cost Accounting</p> <p>(d) Principles of Economics Statistics for Business</p> <p>(e) Taxation</p> <p>(f) Legal Framework of Business</p> <p>(g) Financial Accounting 1 Financial Accounting 2</p> <p>(h) Auditing Practice and Procedure Business Information Systems</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i></p>

4.2009, 12.2012

[Back to Top](#)

22.9 Higher Diploma in Accounting & Higher Diploma in Financial Information Management
[Effective between 2012/2013 and 2013/2014 intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Community College</p>	<p>Higher Diploma in Accounting & Higher Diploma in Financial Information Management - 3 years full-time</p> <p><i>[Exit award: Higher Diploma in Business (Accounting and Financial Information Management) after completion of the first two years of the programme]</i></p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting 1 Financial Accounting 2 Business Information System</p> <p>(b) Organisation and Management Introduction to e-Marketing English for Business</p> <p>(c) Cost Accounting 1 Cost Accounting 2</p> <p>(d) Principles of Economics Statistics for Business</p> <p>(e) Taxation</p> <p>(f) Legal Framework of Business</p> <p>(g) Financial Accounting 1 Financial Accounting 2</p> <p>(h) Auditing Practice and Procedure Business Information System</p> <p>7.2012, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2012</u> Effective between 2012/2013 and 2013/2014 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><i>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</i></p>

[Back to Top](#)

22.10 Higher Diploma in Accounting & Higher Diploma in Financial Information Management
[Effective between 2014/2015 and 2015/2016 intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Community College</p>	<p>Higher Diploma in Accounting & Higher Diploma in Financial Information Management</p> <p>- 3 years full-time</p> <p><i>[Exit award: Higher Diploma in Business (Accounting and Financial Information Management) after completion of the first two years of the programme]</i></p> <p>Grade C or above required in the following corresponding subjects:</p> <p>(a) ➤ Financial Accounting 1 ➤ Financial Accounting 2 ➤ Business Information System⁽¹⁾ or Business Information System and Application⁽²⁾</p> <p>(b) ➤ Organisation and Management ➤ Introduction to e-Marketing ➤ English for Business</p> <p>(c) ➤ Cost Accounting 1 ➤ Cost Accounting 2</p> <p>(d) ➤ Principles of Economics ➤ Statistics for Business</p> <p>(e) ➤ Taxation</p> <p>(f) ➤ Legal Framework of Business</p> <p>(g) ➤ Financial Accounting 1 ➤ Financial Accounting 2</p> <p>(h) ➤ Auditing Practice and Procedure ➤ Business Information System⁽¹⁾ or Business Information System and Application⁽²⁾</p> <p>(1) 2014/2015 academic year intake (2) 2015/2016 academic year intake and onwards</p> <p align="right">7.2014, 10.2015, 6.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2014</u> Effective between 2014/2015 and 2018/2019 academic years intakes</p> <p><u>6.2016</u> Phased out as from 2016/2017 academic years intakes</p> <p><i>[Original period: 2014/2015 – 2018/2019 intakes Phased out as from 2016/2017 intake]</i></p>

[Back to Top](#)

22.11 Higher Diploma in Business (Accounting) [Effective between 2009/2010 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Community College - Po Leung Kuk Community College</p>	<p>Higher Diploma in Business (Accounting) - 3 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting II Information Technology Processes Accounting Principles</p> <p>(b) Business Communication in English Organization and Management Marketing Principles</p> <p>(c) Cost Accounting II</p> <p>(d) Principles of Economics Statistics for Business</p> <p>(e) Taxation</p> <p>(f) Legal Framework of Business</p> <p>(g) Financial Accounting 1 Financial Accounting 2 Principles of Accounting</p> <p>(h) Auditing Practice and Procedure Business Information System</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>4.2010</u> Second-review on Papers 1 and 3.</p> <p><u>5.2012</u> No longer offered in the Community College</p> <p><u>8.2012</u> As a transitional arrangement, students who have failed in "Financial Accounting II" and/or "Cost Accounting II" under the old structure will be eligible for claiming exemptions from Paper 1 and/or Paper 3 provided that they have completed and passed the following subjects:</p> <p><u>Paper 1</u></p> <ul style="list-style-type: none"> - Financial Accounting 2 (<i>new structure 2012/13</i>) - Information Technology Processes (<i>old structure</i>) - Principles of Accounting (<i>old structure</i>) <p><u>Paper 3</u></p> <ul style="list-style-type: none"> - Management Accounting (<i>old structure</i>) - Cost Accounting I (<i>old structure</i>) - Cost Accounting 2 (<i>new structure 2012/13</i>) <p><u>9.2012</u> From September 2012, the subject name of "Principles of Accounting" and "Introduction to Marketing" has been changed to "Accounting Principles" and "Marketing Principles" respectively</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p>[Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</p>

4.2009, 4.2010, 12.2012

[Back to Top](#)

22.12 Higher Diploma in Business (Accounting) [Effective between 2012/2013 and 2013/2014 academic years intakes]

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)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Financial Accounting 1 Financial Accounting 2 Information Technology Processes</p> <p>(b) Organisation and Management Marketing Principles English for Business</p> <p>(c) Cost Accounting 1 Cost Accounting 2</p> <p>(d) Principles of Economics Statistics for Business</p> <p>(e) Taxation</p> <p>(f) Legal Framework of Business</p> <p>(g) Financial Accounting 1 Financial Accounting 2 Accounting Principles</p> <p>(h) Auditing Practice and Procedure Business Information System</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2012</u> Effective between 2012/2013 and 2013/2014 academic years intakes</p> <p><u>8.2012</u> As a transitional arrangement, students who have failed in "Financial Accounting II" and/or "Cost Accounting II" under the old structure will be eligible for claiming exemptions from Paper 1 and/or Paper 3 provided that they have completed and passed the following subjects:</p> <p><u>Paper 1</u></p> <ul style="list-style-type: none"> - Financial Accounting 2 (<i>new structure 2012/13</i>) - Information Technology Processes (<i>old structure</i>) - Principles of Accounting (<i>old structure</i>) <p><u>Paper 3</u></p> <ul style="list-style-type: none"> - Management Accounting (<i>old structure</i>) - Cost Accounting I (<i>old structure</i>) - Cost Accounting 2 (<i>new structure 2012/13</i>) <p><u>12.2012</u> Desktop review on Paper 7 [Original period: 2009/2010 – 2013/2014 intakes Changed syllabus from 2012/2013 intake]</p>

7.2012, 12.2012

[Back to Top](#)

22.13 Higher Diploma in Business (Accounting) [Effective between 2014/2015 and 2015/2016 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Po Leung Kuk Stanley Ho Community College (Formerly Po Leung Kuk Community College)</p>	<p>Higher Diploma in Business (Accounting)</p> <p>- 2 years full-time</p> <p>Grade C or above required in the following corresponding subjects:</p> <p>(a) ➤ Financial Accounting 1 ➤ Financial Accounting 2 ➤ Business Information System⁽¹⁾ or Business Information System and Application⁽²⁾</p> <p>(b) ➤ Organisation and Management ➤ Marketing Principles ➤ English for Business</p> <p>(c) ➤ Cost Accounting 1 ➤ Cost Accounting 2</p> <p>(d) ➤ Principles of Economics ➤ Statistics for Business</p> <p>(e) ➤ Taxation</p> <p>(f) ➤ Legal Framework of Business</p> <p>(g) ➤ Financial Accounting 1 ➤ Financial Accounting 2 ➤ Accounting Principles</p> <p>(h) ➤ Auditing Practice and Procedure ➤ Business Information System⁽¹⁾ or Business Information System and Application⁽²⁾</p> <p>(1) 2014/2015 academic year intake (2) 2015/2016 academic year intake and onwards</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>7.2014</u> Effective between 2014/2015 and 2018/2019 academic years intakes</p> <p><u>6.2016</u> Combined and restructured as Higher Diploma in Accounting from 2016/2017 academic years intakes</p> <p>[Original period: 2014/2015 – 2018/2019 intakes Phased out as from 2016/2017 intake]</p>

7.2014, 3.2015, 10.2015, 6.2016

[Back to Top](#)

22.14 Higher Diploma in Business (Accounting and Financial Planning) [Effective between 2008/2009 and 2010/2011 academic years intakes]

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 years full-time</p> <p>Pass required in the following corresponding subjects:</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>(g) Introductory Financial Accounting Intermediate Accounting I Intermediate Accounting II Fundamentals of Finance</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p>	<p><u>6.2010</u> Effective between 2008/2009 and 2010/2011 academic years intakes</p> <p><u>5.2012</u> Effective between 2011/2012 and 2015/2016 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p>
	6.2010, 5.2012, 12.2012		

[Back to Top](#)

22.15 Higher Diploma in Business (Accounting and Financial Planning) [Effective between 2011/2012 and 2015/2016 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Po Leung Kuk Stanley Ho Community College (Formerly Po Leung Kuk Community College)</p>	<p>Higher Diploma in Business (Accounting and Financial Planning) - 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Introductory Financial Accounting ➤ Information Technology Process</p> <p>(b) ➤ Business Communication in English⁽¹⁾ or English for Business⁽²⁾ ➤ Principles and Practice of Management (1) 2011/2012 academic year intake (2) 2012/2013 academic year intake and onwards</p> <p>(c) ➤ Cost and Management Accounting ⁽³⁾ or Cost and Management Accounting I ⁽⁴⁾ (3) 2011/2012 to 2014/2015 academic year intakes (4) 2015/2016 academic year intake</p> <p>(d) ➤ Economics ➤ Statistics for Business</p> <p>(e) ➤ Taxation and Fundamentals of Tax Planning</p> <p>(f) ➤ Hong Kong Business Law</p> <p>(g) ➤ Introductory Financial Accounting ➤ Intermediate Accounting I ➤ Intermediate Accounting II ➤ Fundamentals of Finance</p> <p align="right">5.2012, 12.2012, 1.2015, 3.2015, 11.2015</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p>	<p><u>5.2012</u> Effective between 2011/2012 and 2015/2016 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p> <p><u>1.2015</u> Effective from 2012/2013 academic year intake, students who have completed and passed the following subjects will be eligible for claiming exemption from Paper 2:</p> <p><u>Paper 2:</u> - English for Business - Principles and Practice of Management</p>

[Back to Top](#)

22.16 Higher Diploma in Business (Accounting and Accounting Technologies) [Effective between 2010/2011 and 2011/2012 academic years intakes]

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 Accounting Technologies)</p> <p>- 2 years full-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Introductory Financial Accounting Computerized Accounting with MYOB⁽¹⁾ or Computerized Accounting with Accounting Software⁽²⁾</p> <p>(1) 2010/2011 academic year intake (2) 2011/2012 academic year intake</p> <p>(b) Business Communication in English Principles and Practice of Management</p> <p>(c) Cost and Management Accounting</p> <p>(d) Economics Statistics for Business</p> <p>(e) Taxation and Fundamentals of Tax Planning</p> <p>(f) Hong Kong Business Law</p> <p>(g) Introductory Financial Accounting Intermediate Accounting I Intermediate Accounting II Fundamentals of Finance</p> <p>(h) Auditing Introduction to Management Information Systems</p> <p>5.2012, 12.2012</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>5.2012</u> Effective between 2010/2011 and 2011/2012 academic years intakes</p> <p><u>12.2012</u> Desktop review on Paper 7</p>

[Back to Top](#)

22.17 Higher Diploma in Business (Accounting and Accounting Technologies) [Effective between 2012/2013 and 2015/2016 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Po Leung Kuk Stanley Ho Community College (Formerly Po Leung Kuk Community College)</p>	<p>Higher Diploma in Business (Accounting and Accounting Technologies)</p> <p>- 2 years full-time</p> <p>Grade C or above required in the following corresponding subjects:</p> <p>(a) ➤ Introductory Financial Accounting ➤ Computerized Accounting with Accounting Software</p> <p>(b) ➤ Business Communication in English⁽¹⁾ or English for Business⁽²⁾ ➤ Principles and Practice of Management (1) 2012/2013 academic year intake (2) 2013/2014 academic year intake and onwards</p> <p>(c) ➤ Cost and Management Accounting⁽³⁾ or Cost and Management Accounting I⁽⁴⁾ (3) 2012/2013 to 2014/2015 academic year intakes (4) 2015/2016 academic year intake</p> <p>(d) ➤ Economics ➤ Statistics for Business</p> <p>(e) ➤ Taxation and Fundamentals of Tax Planning</p> <p>(f) ➤ Hong Kong Business Law</p> <p>(g) ➤ Introductory Financial Accounting ➤ Intermediate Accounting I ➤ Intermediate Accounting II ➤ Fundamentals of Finance</p> <p>(h) ➤ Auditing ➤ Introduction to Management Information Systems</p> <p>2.2014, 3.2015, 11.2015, 6.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>2.2014</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>6.2016</u> Combined and restructured as Higher Diploma in Accounting from 2016/2017 academic years intakes</p> <p><i>[Original period: 2012/2013 – 2016/2017 intakes Restructured as Higher Diploma in Accounting from 2016/2017 intake]</i></p>

[Back to Top](#)

22.18 Higher Diploma in Accounting [Effective for 2016/2017 academic year intake]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Po Leung Kuk Stanley Ho Community College</p>	<p>Higher Diploma in Accounting</p> <p>- 2 years full-time</p> <p>Grade C or above required in the following corresponding subjects:</p> <p>(a) ➤ Introductory Financial Accounting ➤ Computerized Accounting and Business Modeling</p> <p>(b) ➤ English for Business ➤ Principles and Practice of Management</p> <p>(c) ➤ Cost and Management Accounting I</p> <p>(d) ➤ Economics ➤ Statistics for Business</p> <p>(e) ➤ Taxation and Fundamentals of Tax Planning</p> <p>(f) ➤ Hong Kong Business Law</p> <p>(g) ➤ Introductory Financial Accounting ➤ Intermediate Accounting I ➤ Intermediate Accounting II ➤ Fundamentals of Finance</p> <p>(h) ➤ Auditing Practice and Procedures ➤ Introduction to Management Information Systems</p> <p>6.2016, 7.2017</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2016</u></p> <p>Effective between 2016/2017 and 2017/2018 academic years intakes</p> <p><i>[Original period: 2016/2017 – 2017/2018 intakes Changed syllabus from 2017/2018 intake]</i></p>

[Back to Top](#)

22.19 Higher Diploma in Accounting [Effective between 2017/2018 academic year intake and 31 December 2019]

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <p>- Po Leung Kuk Stanley Ho Community College</p>	<p>Higher Diploma in Accounting</p> <p>- 2 years full-time</p> <p>Grade C or above required in the following corresponding subjects:</p> <p>(a) ➤ Introductory Financial Accounting ➤ Computerized Accounting and Business Modeling</p> <p>(b) ➤ English for Business ➤ Principles and Practice of Management</p> <p>(c) ➤ Cost and Management Accounting I</p> <p>(d) ➤ Economics ➤ Statistics for Business</p> <p>(e) ➤ Taxation and Fundamentals of Tax Planning</p> <p>(f) ➤ Hong Kong Business Law</p> <p>(g) ➤ Introductory Financial Accounting ➤ Financial Reporting ➤ Fundamentals of Finance</p> <p>(h) ➤ Auditing Practice and Procedures ➤ Introduction to Management Information Systems</p> <p>7.2017</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p> <p>(h) P8 - Principles of Auditing and Management Information Systems</p>	

[Back to Top](#)

22.20 Professional Diploma for Accredited Accounting Technicians [Effective between 2010/2011 and 2011/2012 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Professional Diploma for Accredited Accounting Technicians</p> <p>- 24 - 48 months part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) Accounting and Computerized Accounts</p> <p>(b) Business Communication and Organization and Management</p> <p>(c) Management Accounting</p> <p>(d) Business Economics and Financial Mathematics</p> <p>(e) Principles of Taxation</p> <p>(f) Fundamentals of Business Law</p> <p>(g) Financial Accounting</p> <p>6.2013</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p>	<p>6.2013</p> <p>Effective between 2010/2011 and 2011/2012 academic years intakes</p>

[Back to Top](#)

22.21 Professional Diploma for Accredited Accounting Technicians [Effective between 2012/2013 and 2015/2016 academic years intakes]

Institutes	Qualifications	Exemption Awarded	Remarks
The University of Hong Kong School of Professional and Continuing Education (SPACE)	<p>Professional Diploma for Accredited Accounting Technicians</p> <p>- 24 - 48 months part-time</p> <p>Pass required in the following corresponding subjects:</p> <p>(a) ➤ Accounting and Computerized Accounts</p> <p>(b) ➤ Business Communication and Organization and Management</p> <p>(c) ➤ Management Accounting ➤ Professional Bridging Examination- Management Accounting and Finance</p> <p>(d) ➤ Business Economics and Financial Mathematics</p> <p>(e) ➤ Principles of Taxation ➤ Professional Bridging Examination – Business Law and Taxation</p> <p>(f) ➤ Fundamentals of Business Law ➤ Professional Bridging Examination – Business Law and Taxation</p> <p>(g) ➤ Financial Accounting ➤ Professional Bridging Examination – Financial Accounting</p> <p>7.2014, 6.2016</p>	<p>(a) P1 - 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) P7 - Financial Accounting</p>	<p><u>7.2014</u> Effective between 2012/2013 and 2016/2017 academic years intakes</p> <p><u>6.2016</u> Phased out as from 2016/2017 academic years intakes</p> <p><i>[Original period: 2012/2013 – 2016/2017 intakes Phased out as from 2016/2017 intake]</i></p>

[Back to Top](#)

23. YMCA College of Careers

23.1 Diploma in Professional Accounting Studies

Institutes	Qualifications	Exemption Awarded	Remarks
YMCA College of Careers	<p>Diploma in Professional Accounting Studies - 1 year full-time</p> <p>An overall mark of 60% or above and a mark of 60% or above required in the final examinations of the following corresponding subjects:</p> <p>(a) Fundamentals of Accounting and Computerized Accounts</p> <p>(b) Business Communication and Organization and Management</p> <p>(c) Management Accounting</p> <p>4.2009</p>	<p>(a) P1 - Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>

[Back to Top](#)

23.2 Advanced Diploma in Professional Accounting Studies

23.3 Diploma in Accounting Studies (Professional)

Institutes	Qualifications	Exemption Awarded	Remarks
YMCA College of Careers	<p>Advanced Diploma in Professional Accounting Studies</p> <ul style="list-style-type: none"> - 1 year full-time <p>An overall mark of 60% or above and a mark of 60% or above required in the final examinations of the following corresponding subjects:</p> <ul style="list-style-type: none"> (a) Principles of Taxation (b) Fundamentals of Business Law (c) Financial Accounting (d) Principles of Auditing and Management Information Systems (e) Financial Accounting Principles of Auditing and Management Information Systems <p>4.2009, 3.2013</p>	<ul style="list-style-type: none"> (a) P5 - Principles of Taxation (b) P6 - Fundamentals of Business Law (c) P7 - Financial Accounting (d) P8 - Principles of Auditing and Management Information Systems (e) Professional Assessment[#] 	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p> <p><u>3.2013</u> Desktop review on AAT Paper 7 and the Professional Assessment</p> <p><i># Exemption from Professional Assessment to be offered for the 2012/2013 academic year intake</i></p>
	<p>Diploma in Accounting Studies (Professional)</p> <ul style="list-style-type: none"> - 1 year part-time <p>An overall mark of 60% or above and a mark of 60% or above required in the final examinations of the following corresponding subject:</p> <ul style="list-style-type: none"> (a) Fundamentals of Accounting and Computerized Accounts <p>4.2009</p>	<ul style="list-style-type: none"> (a) P1 - Accounting and Computerized Accounts 	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>

[Back to Top](#)

24. YMCA College of Continuing Education

24.1 Certificate in Foundation Accounting

24.2 Diploma in Professional Accounting (formerly named "Diploma in Accounting and Information Technology")

Institutes	Qualifications	Exemption Awarded	Remarks
YMCA College of Continuing Education	<p>Certificate in Foundation Accounting</p> <ul style="list-style-type: none"> - 4 months part-time <p>An overall mark of 65% or above required in the following corresponding subject:</p> <p>(a) Fundamentals of Accounting and Computerized Accounts</p> <p style="text-align: right;">6.2009</p>	(a) P1 - Accounting and Computerized Accounts	<p><u>6.2009</u></p> <p>Effective between 2009/2010 and 2011/2012 academic years intakes</p>
	<p>Diploma in Professional Accounting (formerly "Diploma in Accounting and Information Technology")</p> <ul style="list-style-type: none"> - 15 months part-time <p>An overall mark of 60% or above required in the following corresponding subjects:</p> <p>(a) Business Communication and Organization and Management</p> <p>(b) Management Accounting</p> <p>(c) Financial Accounting</p> <p style="text-align: right;">6.2009, 3.2013</p>	<p>(a) P2 - Business Communication and Organization and Management</p> <p>(b) P3 - Management Accounting</p> <p>(c) P7 - Financial Accounting</p>	<p><u>6.2009</u></p> <p>Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>2.2012</u></p> <p>Effective from December 2010, "Diploma in Accounting and Information Technology" is re-titled to "Diploma in Professional Accounting"</p> <p><u>3.2013</u></p> <p>Desktop review on AAT Paper 7.</p>

[Back to Top](#)

24.3 Diploma in Accounting Studies

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

[Back to Top](#)

- END -