



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. Alternative qualifications acquired previously can be used for exemption purpose however it cannot be used in claiming exemption for subjects attempted and failed. Only qualifications obtained three months after the Accredited Accounting Technician (AAT) Examination would be considered for exemption;
6. Students sitting the examination papers from which exemptions have already been granted should note that examination status prevails irrespective of the exemptions granted;
7. Only HKIAAT registered students are eligible to apply for exemptions; and
8. The HKIAAT reserves the right to review and to amend the exemption policy and guidelines and fees without prior notice. The HKIAAT has absolute discretion to decide whether exemptions should be granted. When dispute arises, the decision of the Examinations and Accreditation Committee will be final.

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## 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 - 1 year part-time</p> <p>Mark 60% or above required in the internal examinations of the following corresponding subjects:</p> <p>(a) Business Taxation</p> <p>(b) Business Law</p> <p style="text-align: right;">6.2009</p>	<p>(a) P5 - Principles of Taxation</p> <p>(b) P6 - Fundamentals of Business Law</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>
	<p>Diploma in Accounting and Finance - 1 year part-time</p> <p>Mark 60% or above required in the internal examinations of the following corresponding subjects:</p> <p>(a) Financial Accounting 1 and 2 Accounting Information Systems</p> <p>(b) Accounting for Decision Making</p> <p style="text-align: right;">6.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P3 - Management Accounting</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>

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## 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"> <li>- 2-year full-time Diploma / 1-year full-time certificate and 1-year full-time diploma</li> </ul> <p>An overall mark of 50% or above required in the following corresponding subjects:</p> <ul style="list-style-type: none"> <li>(a) Cost Accounting</li> <li>(b) Hong Kong Taxation</li> <li>(c) Corporate and Business Law</li> <li>(d) Auditing Information System</li> </ul> <p style="text-align: right;">8.2009</p>	<ul style="list-style-type: none"> <li>(a) P3 - Management Accounting</li> <li>(b) P5 - Principles of Taxation</li> <li>(c) P6 - Fundamentals of Business Law</li> <li>(d) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<p><u>8.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p>

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## 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"> <li>- 2-year full-time Diploma / 1-year full-time certificate and 1-year full-time diploma</li> </ul> <p>An overall mark of 50% or above required in the following corresponding subjects:</p> <ul style="list-style-type: none"> <li>(a) Cost Accounting</li> <li>(b) Hong Kong Taxation</li> <li>(c) Corporate and Business Law</li> <li>(d) Auditing Information System</li> </ul> <p style="text-align: right;">8.2009</p>	<ul style="list-style-type: none"> <li>(a) P3 - Management Accounting</li> <li>(b) P5 - Principles of Taxation</li> <li>(c) P6 - Fundamentals of Business Law</li> <li>(d) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<p><u>8.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p>

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**2.3 Associate Degree in Business (Accounting and Management)**

**2.4 BTEC Higher National Diploma in Business (Business and Finance)**

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Caritas Bianchi College of Careers</p>	<p>Associate Degree in Business (Accounting and Management) /                      BTEC Higher National Diploma in Business (Business and Finance)                      - 3-year full-time</p> <p>Pass required in the following corresponding courses:</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) Auditing I Auditing II Management of Information Systems</p> <p style="text-align: right;">4.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2010</u>                      Effective between 2009/2010 and 2010/2011 academic years intakes</p>

### 3. Caritas Francis Hsu College

#### 3.1 Higher Diploma in Accounting Studies

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Francis Hsu College	<p>Higher Diploma in Accounting Studies - 3 or 4 years full-time</p> <p>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) ACC4021 Auditing COM4041 Management Information Systems</p> <p style="text-align: right;">6.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p>

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### 3.2 Higher Diploma in Corporate Management

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Francis Hsu College	<p>Higher Diploma in Corporate Management - 3 or 4 years full-time</p> <p>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 style="text-align: right;">6.2009</p>	<p>(a) P2 - Business Communication and Organization and Management</p> <p>(b) P3 - Management Accounting</p> <p>(c) P4 - Business Economics and Financial Mathematics</p> <p>(d) P5 - Principles of Taxation</p> <p>(e) P6 - Fundamentals of Business Law</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p>

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#### 4. 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) - Fanling Campus (6.2010)	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:  (a) Fundamentals of Accounting; Computerized Accounts  (b) Management Accounting  (c) Business Economics; Financial Mathematics  7.2009, 6.2010	(a) P1 - Fundamentals of Accounting and Computerized Accounts  (b) P3 - Management Accounting  (c) P4 - Business Economics and Financial Mathematics	<u>7.2009</u> Aberdeen Campus & Kowloon Campus - Effective between 2009/2010 and 2013/2014 academic years intakes  <u>6.2010</u> Fanling Campus – Effective between 2010/2011 and 2011/2012 academic years intakes
- Kowloon Campus (7.2009) - Wu King Campus (6.2010)	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:  (a) Principles of Taxation  (b) Fundamentals of Business Law  (c) Principles of Auditing; Management Information Systems  7.2009, 6.2010	(a) P5 - Principles of Taxation  (b) P6 - Fundamentals of Business Law  (c) P8 - Principles of Auditing and Management Information Systems	<u>7.2009</u> Kowloon Campus - Effective between 2009/2010 and 2013/2014 academic years intakes  <u>6.2010</u> Wu King Campus – Effective between 2009/2010 and 2010/2011 academic years intakes

## 5. Caritas Tuen Mun Community Education Centre

### 5.1 Certificate in Accounting Profession (CAP)

Institutes	Qualifications	Exemption Awarded	Remarks
Caritas Tuen Mun Community Education Centre - Wu King Campus	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:  (a) Fundamentals of Accounting; Computerized Accounts  (b) Management Accounting  (c) Business Economics; Financial Mathematics  7.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts  (b) P3 - Management Accounting  (c) P4 - Business Economics and Financial Mathematics	<u>7.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes

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

### 6.1 Higher Diploma in Business and Corporate Administration

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 courses:</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 &amp; Practice I and II</p> <p>(g) Auditing Management Information Systems</p> <p style="text-align: right;">6.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>6.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p>

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## 6.2 Higher Diploma in Business Studies (Accounting and Finance Stream)

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 courses:</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) Commercial Law Company Law</p> <p style="text-align: right;">2.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p>	<p><u>2.2010</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p>

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

### 7.1 Associate of Business Programme in Accounting

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

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## 9. Hang Seng School of Commerce

### 9.1 Associate in Business Administration

Institutes	Qualifications	Exemption Awarded	Remarks
Hang Seng School of Commerce	Associate in Business Administration - 2 years full-time  Pass required in the following corresponding courses:  (a) ACC101 Introduction to Accounting ACC102 Financial Accounting  (b) ENG102 English for Business Communication I ENG202 English for Business Communication II BUS101 Introduction to Business BUS102 Principles of Management  (c) ACC201 Cost Accounting ACC202 Management Accounting  (d) ECO101 Principles of Microeconomics ECO102 Principles of Macroeconomics MS101 Introduction to Statistics MS102 Statistical Analysis for Business  (e) ACC203 Hong Kong Tax Framework ACC204 Hong Kong Taxation  (f) BUS209 Hong Kong Business Law  (g) ACC205 Principles of Auditing ACC206 Auditing Practices COM102 Information Systems in Business  4.2009, 6.2010	(a) P1 - Fundamentals of Accounting and Computerized Accounts  (b) P2 - Business Communication and Organization and Management  (c) P3 - Management Accounting  (d) P4 - Business Economics and Financial Mathematics  (e) P5 - Principles of Taxation  (f) P6 - Fundamentals of Business Law  (g) P8 - Principles of Auditing and Management Information Systems	<u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes  <u>6.2010</u> Second-review on Paper 8

## 10. Hong Kong Baptist University College of International Education

### 10.1 Associate of Science in Professional Accountancy

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong Baptist University College of International Education	Associate of Science in Professional Accountancy - 2 years full-time  Pass required in the following corresponding courses:  (a) PA0011 Fundamental Accounting I PA0021 Fundamental Accounting II PA0211 Information Systems for Accounting  (b) PA0091 English for Business PA0191 Business Communication PA0051 Business Enterprise  (c) PA0021 Fundamental Accounting II PA0261 Principles of Managerial Accounting  (d) PA0061 Mathematics for Business PA0071 Statistics PA0101 Principles of Microeconomics PA0201 Principles of Macroeconomics  (e) PA0161 Hong Kong Taxation I PA0171 Hong Kong Taxation II  (f) PA0111 Principles of Law PA0181 Business Law  (g) PA0141 Auditing I PA0151 Auditing II PA0211 Information Systems for Accounting  4.2009, 2.2010	(a) P1 - Fundamentals of Accounting and Computerized Accounts  (b) P2 - Business Communication and Organization and Management  (c) P3 - Management Accounting  (d) P4 - Business Economics and Financial Mathematics  (e) P5 - Principles of Taxation  (f) P6 - Fundamentals of Business Law  (g) P8 - Principles of Auditing and Management Information Systems	4.2009 Effective between 2009/2010 and 2011/2012 academic years intakes  2.2010 Second-review on Paper 2

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

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## 12. Hong Kong College of Technology

### 12.1 Higher Diploma in Accounting

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 courses:</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) Auditing I and II Management Information System I and II</p> <p style="text-align: right;">8.2009, 8.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>8.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p> <p><u>8.2010</u> Second-review on Papers 2 &amp; 6.</p>

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## 12.2 Higher Diploma in Accounting (with Banking)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong College of Technology	<p>Higher Diploma in Accounting (with Banking) - 3 years full-time</p> <p>Pass required in the following corresponding courses:</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) Auditing I and II Management Information System I and II</p> <p style="text-align: right;">8.2009, 8.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>8.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>8.2010</u> Second-review on Papers 2 &amp; 6.</p>

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### 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"> <li>- Haking Wong Campus</li> <li>- Tuen Mun Campus</li> </ul>	<p>Diploma in Accountancy (21201)</p> <ul style="list-style-type: none"> <li>- 2 years full-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting</li> <li>(b) English and Communication for Business 1, 2, 3 and 4 Business Management and Marketing</li> <li>(c) Costing and Decision Making Management Accounting and Control</li> <li>(d) Business Economics Quantitative Techniques 1 and 2</li> </ul> <p style="text-align: right;">8.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> <li>(b) P2 - Business Communication and Organization and Management</li> <li>(c) P3 - Management Accounting</li> <li>(d) P4 - Business Economics and Financial Mathematics</li> </ul>	<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>

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### 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"> <li>- Chai Wan Campus</li> <li>- Haking Wong Campus</li> <li>- Lee Wai Lee Campus</li> <li>- SBI Campus</li> <li>- Tuen Mun Campus</li> </ul> <p style="text-align: right;">(4.2009)</p> <ul style="list-style-type: none"> <li>- Kwai Chung Campus</li> <li>- Kwun Tong Campus</li> </ul> <p style="text-align: right;">(8.2010)</p>	<p>Higher Diploma in Accountancy (21901A) - 2 years full-time</p> <p>Pass required in the following corresponding courses:</p> <p>(a) Fundamentals of Accounting Information Technology Applications in Accounting</p> <p>(b) English and Communication for Business 3 and 4 Business Management and Marketing</p> <p>(c) Costing and Decision Making Management Accounting and Control</p> <p>(d) Business Economics Quantitative Methods</p> <p>(e) Tax Compliance and Planning 1 and 2</p> <p>(f) Legal Framework for Accountancy Hong Kong Business Law</p> <p>(g) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2</p> <p style="text-align: right;">4.2009, 8.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</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>

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### 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"> <li>- Chai Wan Campus</li> <li>- Lee Wai Lee Campus</li> <li>- SBI Campus</li> </ul> <p style="text-align: right;">(8.2009)</p> <ul style="list-style-type: none"> <li>- Kwai Chung Campus</li> <li>- Kwun Tong Campus</li> </ul> <p style="text-align: right;">(8.2010)</p>	<p>Diploma in Accountancy (21901F)</p> <ul style="list-style-type: none"> <li>- Full-time</li> </ul> <p>Pass required in the following corresponding courses:</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 style="text-align: right;">8.2009, 8.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p>	<p><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>

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### 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"> <li>- Chai Wan Campus</li> <li>- Lee Wai Lee Campus</li> <li>- SBI Campus</li> </ul> <p style="text-align: right;">(4.2009)</p> <ul style="list-style-type: none"> <li>- Haking Wong Campus</li> </ul> <p style="text-align: right;">(8.2010)</p> <ul style="list-style-type: none"> <li>- Kwai Chung Campus</li> <li>- Kwun Tong Campus</li> </ul> <p style="text-align: right;">(8.2010)</p>	<p>Higher Diploma in Accountancy (21901F)</p> <p>- 4 years full-time</p> <p>Pass required in the following corresponding courses:</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) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2</p> <p style="text-align: right;">4.2009, 8.2009, 8.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009, 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 7 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>

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### 13.5 Higher Diploma in Accountancy (21901F)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> <li>- Kwun Tong Campus</li> <li>- Tuen Mun Campus</li> </ul>	<p>Higher Diploma in Accountancy (21901F/Level 4) - 1 year full-time</p> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Tax Compliance and Planning 1 and 2</li> <li>(b) Legal Studies for Business 1 and 2 Hong Kong Business Law</li> <li>(c) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2</li> </ul>	<ul style="list-style-type: none"> <li>(a) P5 - Principles of Taxation</li> <li>(b) P6 - Fundamentals of Business Law</li> <li>(c) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<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 style="text-align: right;">4.2009, 8.2010</p>

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### 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"> <li>- Lee Wai Lee Campus</li> <li>- Tuen Mun Campus</li> </ul>	<p>Higher Diploma in Accountancy (21901T)</p> <ul style="list-style-type: none"> <li>- 1 year full-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Tax Compliance and Planning 1 and 2</li> <li>(b) Legal Studies for Business 1 and 2 Hong Kong Business Law</li> <li>(c) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems 1 and 2</li> </ul> <p style="text-align: right;">4.2009</p>	<ul style="list-style-type: none"> <li>(a) P5 - Principles of Taxation</li> <li>(b) P6 - Fundamentals of Business Law</li> <li>(c) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<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>

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

Institutes	Qualifications	Exemption Awarded	Remarks
<p>Hong Kong Institute of Vocational Education</p> <ul style="list-style-type: none"> <li>- Chai Wan Campus</li> </ul>	<p>Higher Diploma in Financial Planning and Investment (21928F)</p> <ul style="list-style-type: none"> <li>- 4 years full-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Book-keeping and Accounts Accounting for Business Computerized Accounts</li> </ul> <p style="text-align: right;">4.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> </ul>	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>

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### 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"> <li>- Chai Wan Campus</li> <li>- Lee Wai Lee Campus</li> <li>- Tuen Mun Campus</li> </ul> <p style="text-align: right;">(4.2009)</p> <ul style="list-style-type: none"> <li>- Kwun Tong Campus</li> </ul> <p style="text-align: right;">(8.2010)</p>	<p>Diploma in Accountancy (25901F)</p> <p>- Part-time</p> <p>Pass required in the following corresponding courses:</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 style="text-align: right;">4.2009, 8.2010</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p>	<p><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>

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### 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"> <li>- Chai Wan Campus</li> <li>- Lee Wai Lee Campus</li> <li>- Tuen Mun Campus</li> </ul> <p style="text-align: right;">(4.2009)</p> <ul style="list-style-type: none"> <li>- Kwun Tong Campus</li> </ul> <p style="text-align: right;">(8.2010)</p>	<p>Higher Diploma in Accountancy (25901F)</p> <ul style="list-style-type: none"> <li>- 4.5 years part-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Foundation Accounting Intermediate Accounting Information Technology Applications in Accounting</li> <li>(b) English and Communication for Business 1, 2, 3 and 4 Business Management and Marketing</li> <li>(c) Costing and Decision Making Management Accounting and Control</li> <li>(d) Business Economics Quantitative Techniques</li> <li>(e) Tax Compliance and Planning 1 and 2</li> <li>(f) Legal Studies for Business 1 and 2 Hong Kong Business Law</li> <li>(g) Audit and Professional Ethics Advanced Audit and Internal Review Business Information Systems</li> </ul> <p style="text-align: right;">4.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> <li>(b) P2 - Business Communication and Organization and Management</li> <li>(c) P3 - Management Accounting</li> <li>(d) P4 - Business Economics and Financial Mathematics</li> <li>(e) P5 - Principles of Taxation</li> <li>(f) P6 - Fundamentals of Business Law</li> <li>(g) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<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 7 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>

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### 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 courses:</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 Managerial Accounting</p> <p>(d) Economics Business Information Analysis</p> <p style="text-align: right;">6.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p>	<p><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>

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

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### 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"> <li>- Kwai Chung Campus</li> <li>- Kwun Tong Campus</li> <li>- Sha Tin Campus</li> </ul>	<p>Diploma in Accountancy and Information Systems (21921F)</p> <ul style="list-style-type: none"> <li>- Full-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</li> <li>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</li> <li>(c) Cost and Managerial Accounting</li> <li>(d) Economics Business Information Analysis</li> </ul> <p style="text-align: right;">8.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> <li>(b) P2 - Business Communication and Organization and Management</li> <li>(c) P3 - Management Accounting</li> <li>(d) P4 - Business Economics and Financial Mathematics</li> </ul>	<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>

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### 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"> <li>- Kwai Chung Campus</li> <li>- Kwun Tong Campus</li> <li>- Sha Tin Campus</li> </ul>	<p>Higher Diploma in Accountancy and Information Systems (21921F)</p> <ul style="list-style-type: none"> <li>- 3 or 4 years full-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</li> <li>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</li> <li>(c) Cost and Managerial Accounting</li> <li>(d) Economics Business Information Analysis</li> <li>(e) Tax Framework and Planning</li> <li>(f) Commercial Law</li> <li>(g) Auditing and Ethics Business Accounting Information Systems</li> </ul> <p style="text-align: right;">8.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> <li>(b) P2 - Business Communication and Organization and Management</li> <li>(c) P3 - Management Accounting</li> <li>(d) P4 - Business Economics and Financial Mathematics</li> <li>(e) P5 - Principles of Taxation</li> <li>(f) P6 - Fundamentals of Business Law</li> <li>(g) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<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 7 paper exemptions, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p>

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### 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"> <li>- Kwai Chung Campus</li> <li>- Sha Tin Campus</li> </ul>	<p>Diploma in Accountancy and Information Systems (25921F)</p> <ul style="list-style-type: none"> <li>- Part-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</li> <li>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</li> <li>(c) Cost and Managerial Accounting</li> <li>(d) Economics Business Information Analysis</li> </ul> <p style="text-align: right;">8.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> <li>(b) P2 - Business Communication and Organization and Management</li> <li>(c) P3 - Management Accounting</li> <li>(d) P4 - Business Economics and Financial Mathematics</li> </ul>	<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>

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### 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"> <li>- Kwai Chung Campus</li> <li>- Sha Tin Campus</li> </ul>	<p>Higher Diploma in Accountancy and Information Systems (25921F)</p> <ul style="list-style-type: none"> <li>- 4 years part-time</li> </ul> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Accounting Principles and Practice I and II Information Technology Applications in Accounting</li> <li>(b) English and Communication for Business: Problem-solving English and Communication for Business: Proposals and Persuasive Presentations Business Management and Marketing</li> <li>(c) Cost and Managerial Accounting</li> <li>(d) Economics Business Information Analysis</li> <li>(e) Tax Framework and Planning</li> <li>(f) Commercial Law</li> <li>(g) Auditing and Ethics Business Accounting Information Systems</li> </ul> <p style="text-align: right;">8.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> <li>(b) P2 - Business Communication and Organization and Management</li> <li>(c) P3 - Management Accounting</li> <li>(d) P4 - Business Economics and Financial Mathematics</li> <li>(e) P5 - Principles of Taxation</li> <li>(f) P6 - Fundamentals of Business Law</li> <li>(g) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<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 7 paper exemptions, students are required to submit both the Diploma Certificate and transcript plus Higher Diploma Certificate and transcript</p>

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## 14. Hong Kong School of Commerce

### 14.1 Advanced Diploma in Accounting Studies (Full-time)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Advanced Diploma in Accounting Studies - 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) Fundamentals of 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) Principles of Auditing and Management Information Systems; Auditing</p> <p style="text-align: right;">7.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P6 - Fundamentals of Business Law</p> <p>(f) 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>

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### 14.2 Higher Group Diploma (Accountancy)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Higher Group Diploma (Accountancy) - 1 year full-time</p> <p>Mark 60% or above required in both continuous assessments and final examinations of the following corresponding subjects:</p> <p>(a) Personal and Business Taxation</p> <p style="text-align: right;">7.2009</p>	(a) P5 - Principles of Taxation	<p><u>7.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p>

### 14.3 Advanced Diploma in Accounting Studies (Part-time)

Institutes	Qualifications	Exemption Awarded	Remarks
Hong Kong School of Commerce	<p>Advanced Diploma in Accounting Studies - 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) Fundamentals of 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 style="text-align: right;">7.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p>	<p><u>7.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p>

## 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)	Professional Diploma in Accounting & Finance (PDAF) - 2 to 5 years part-time  Pass required in the following corresponding courses:  (a) Financial Accounting & Management Accounting  (b) Hong Kong Business Taxation  (c) Hong Kong Business Law  (d) Audit Practices and Legal Framework Financial Mathematics and Management Information System  6.2009	(a) P1 - Fundamentals of Accounting and Computerized Accounts  (b) P5 - Principles of Taxation  (c) P6 - Fundamentals of Business Law  (d) P8 - Principles of Auditing and Management Information Systems	6.2009 Effective between 2009/2010 and 2011/2012 academic years intakes

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**16. Lingnan University – Community College**  
**16.1 Associate of Business Studies (Accounting)**

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

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## 17. Sacred Heart Canossian College of Commerce

### 17.1 Advanced Diploma in Accounting

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

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

### 18.1 Associate of Applied Science (Accountancy)

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

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

### 19.1 Associate in Business (Accounting & Finance)

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

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## 19.2 Associate in Business (Business Management)

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

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## 20. HKU School of Professional and Continuing Education (SPACE)

### 20.1 Associate of Business Administration – Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p>	<p>Associate of Business Administration – Accounting - 2 years full-time</p> <p>Pass required in the following corresponding courses:</p> <p>(a) Introduction to Financial Accounting</p> <p>(b) General English III Eng for Academic &amp; Professional Purposes I and II Introduction to Management Introduction to Marketing</p> <p>(c) Managerial Accounting Cost Accounting</p> <p>(d) Microeconomics Macroeconomics Quantitative Analysis I and II</p> <p>(e) Hong Kong Taxation</p> <p>(f) Corporate and Business Law</p> <p style="text-align: right;">4.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2010/2011 academic years intakes</p>

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## 20.2 Advanced Diploma in Accounting

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p>	<p>Advanced Diploma in Accounting - 2.5 years part-time</p> <p>Pass required in the following corresponding courses:</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>(f) Auditing Management Information Systems</p> <p style="text-align: right;">8.2009, 8.2010</p>	<p>Pass required in the following corresponding courses:</p> <p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) 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>(f) 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>

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### 20.3 Diploma for Accounting Technicians

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p>	<p>Diploma for Accounting Technicians - 2 to 4 years part-time</p> <p>Pass required in the following corresponding courses:</p> <p>(a) Transaction Accounting Financial Accounting I Financial Accounting II Information Technology Processes</p> <p>(b) Cost Accounting I Cost Accounting II</p> <p>(c) Taxation</p> <p>(d) Auditing Practice and Procedure Information Technology Processes</p> <p style="text-align: right;">6.2009</p>	<p>(a) P1 - Fundamentals of 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>6.2009</u> Effective between 2009/2010 and 2011/2012 academic years intakes</p>

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## 20.4 Higher Diploma in Accounting & Higher Diploma in Financial Information Management

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p>	<p>Higher Diploma in Accounting &amp; Higher Diploma in Financial Information Management - 3 years full-time</p> <p>Pass required in the following corresponding courses:</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) Auditing Practice and Procedure Business Information Systems</p> <p style="text-align: right;">4.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p> <p>(d) P4 - Business Economics and Financial Mathematics</p> <p>(e) P5 - Principles of Taxation</p> <p>(f) P6 - Fundamentals of Business Law</p> <p>(g) P8 - Principles of Auditing and Management Information Systems</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p>

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## 20.5 Higher Diploma in Business (Accounting)

Institutes	Qualifications	Exemption Awarded	Remarks
<p>The University of Hong Kong School of Professional and Continuing Education (SPACE)</p> <ul style="list-style-type: none"> <li>- Community College</li> <li>- Po Leung Kuk Community College</li> </ul>	<p>Higher Diploma in Business (Accounting) - 3 years full-time</p> <p>Pass required in the following corresponding courses:</p> <ul style="list-style-type: none"> <li>(a) Financial Accounting II Information Technology Processes Principles of Accounting</li> <li>(b) Business Communication in English Organization and Management Introduction to Marketing</li> <li>(c) Cost Accounting II</li> <li>(d) Principles of Economics Statistics for Business</li> <li>(e) Taxation</li> <li>(f) Legal Framework of Business</li> <li>(g) Auditing Practice and Procedure Business Information System</li> </ul> <p style="text-align: right;">4.2009, 4.2010</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> <li>(b) P2 - Business Communication and Organization and Management</li> <li>(c) P3 - Management Accounting</li> <li>(d) P4 - Business Economics and Financial Mathematics</li> <li>(e) P5 - Principles of Taxation</li> <li>(f) P6 - Fundamentals of Business Law</li> <li>(g) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<p><u>4.2009</u> Effective between 2009/2010 and 2013/2014 academic years intakes</p> <p><u>4.2010</u> Second-review on Papers 1 and 3.</p>

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## 20.6 Higher Diploma in Business (Accounting and Financial Planning)

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

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## 21. YMCA College of Careers

### 21.1 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 style="text-align: right;">4.2009</p>	<p>(a) P1 - Fundamentals of Accounting and Computerized Accounts</p> <p>(b) P2 - Business Communication and Organization and Management</p> <p>(c) P3 - Management Accounting</p>	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>

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**21.2 Advanced Diploma in Professional Accounting Studies**

**21.3 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"> <li>- 1 year full-time</li> </ul> <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"> <li>(a) Principles of Taxation</li> <li>(b) Fundamentals of Business Law</li> <li>(c) Principles of Auditing and Management Information Systems</li> </ul> <p style="text-align: right;">4.2009</p>	<ul style="list-style-type: none"> <li>(a) P5 - Principles of Taxation</li> <li>(b) P6 - Fundamentals of Business Law</li> <li>(c) P8 - Principles of Auditing and Management Information Systems</li> </ul>	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>
	<p>Diploma in Accounting Studies (Professional)</p> <ul style="list-style-type: none"> <li>- 1 year part-time</li> </ul> <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"> <li>(a) Fundamentals of Accounting and Computerized Accounts</li> </ul> <p style="text-align: right;">4.2009</p>	<ul style="list-style-type: none"> <li>(a) P1 - Fundamentals of Accounting and Computerized Accounts</li> </ul>	<p><u>4.2009</u> Effective between 2009/2010 and 2012/2013 academic years intakes</p>

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**22. YMCA College of Continuing Education**

**22.1 Certificate in Foundation Accounting**

**22.2 Diploma in Accounting and Information Technology**

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

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### 22.3 Diploma in Accounting Studies

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

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