



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

## STUDENT HANDBOOK

### **IMPORTANT**

All information contained in this Handbook is correct as at the date of publication. All changes affecting students will be announced through the HKIAAT e-newsletter "AAT Express". It is therefore very important that students read this Handbook, the e-newsletter and the Journal with great care and observe the rules and regulations contained therein.

Revised in December 2011

# **Welcome to the Hong Kong Institute of Accredited Accounting Technicians Limited**

## **We're here for you**

You've probably already made a commitment to advancing as an accounting technician. If so, you've made a good move. It is an honourable career that serves as a springboard to further professional advancement.

Accredited accounting technicians (AAT) work at intermediate levels of finance in all industries and sectors and in organizations, whether large and small. AATs are professional and dynamic people; they work alongside practicing accountants and play a vital role maintaining the accounting and financial affairs of every organization. Companies rely on them to keep the wheels of commerce turning. Without them, business would simply grind to a halt.

The HKIAAT syllabus has been developed to match Hong Kong's unique business environment. The qualification already has a strong foothold outside Hong Kong, in mainland China and overseas.

The AAT qualification will give you professional credibility and status, increasing your opportunities for career progression and placing you among the accounting technician elite. The letters AAT after your name will show that you have:

- successfully completed the AAT examinations, professional assessment and have the required practical experience
- a genuine commitment to keeping your skills and knowledge up-to-date throughout your career
- achieved an internationally recognized level of competence
- are a member of a well-recognized and prestigious professional accounting body

The HKIAAT qualification sets you on the right path in your accounting career. You can attain the different levels of AAT qualification at your own pace through a combination of study and work experience.

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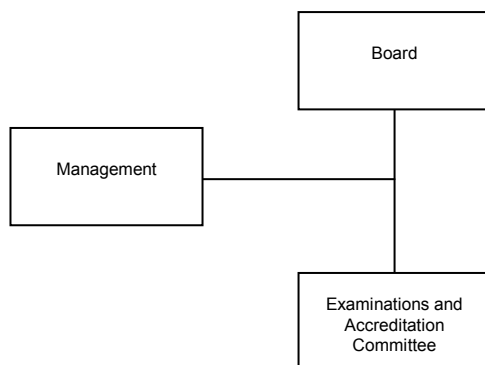
## ABOUT HKIAAT

Hong Kong Institute of Accredited Accounting Technicians Limited (HKIAAT) is a company limited by guarantee and incorporated under the Companies Ordinance on 23 August 1988, under the auspices of the Hong Kong Institute of Certified Public Accountants (the Hong Kong Institute of CPAs). The mission of the HKIAAT is to uphold and promote the competencies of our members and students to meet business needs in Hong Kong and the Mainland; to accredit relevant non-degree qualifications; and to offer premier member and student services.

### Main objectives:

- (1) To accredit persons whose employment wholly or partly comprises accountancy work but who have not qualified to be registered under the Professional Accountants Ordinance (Cap. 50) as Professional Accountants and who are to be known as Accounting Technicians.
- (2) To encourage and secure the training and professional education and to conduct examination in relation thereto.
- (3) To provide graduates with a chance for further development in the accounting field.

### Organization Structure:



## **OFFICE**

27/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong  
Tel: 2823 0600  
Fax: 2823 0606  
Hotline: 2823 0660  
E-mail: [hkiaat@hkiaat.org](mailto:hkiaat@hkiaat.org)  
Website: [www.hkiaat.org](http://www.hkiaat.org)

Office hours:  
9:00 am to 6:00 pm (Mondays to Fridays)  
9:00 am to 12:00 noon (Saturdays)  
Closed on public holidays

## **LIBRARY**

27/F, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong  
Tel : 2287 7018

Library opening hours:  
9:00 am to 7:00 pm (Mondays to Fridays)  
9:00 am to 12:00 noon (Saturdays)  
Closed on public holidays

## NEW QUALIFICATION FRAMEWORK

Constant and rapid economic development means today's accounting technicians need broader and more flexible skills than ever before. AATs play an integral role in the overall business management function and need to be equipped not only with core technical accountancy skills, but also vital complementary skills in areas such as information systems, communication and management. The HKIAAT's new qualification framework is designed to meet the needs of the broadening role of accounting technicians to help them better support our finance and accounting professionals in the dynamic business world.

Under the new qualification framework, an HKIAAT member is required to comply with three key requirements: *knowledge requirements, values requirements, and practical experience requirements.*



### (A) Knowledge – AAT Examination

The knowledge requirements concentrate on building a broad awareness of various aspects of accounting and business, and these are tested through examinations. The new AAT Examination covers the following papers:

Paper 1	Accounting and Computerized Accounts
Paper 2	Business Communication and Organization and Management
Paper 3	Management Accounting
Paper 4	Business Economics and Financial Mathematics
Paper 5	Principles of Taxation
Paper 6	Fundamentals of Business Law
Paper 7	Financial Accounting
Paper 8	Principles of Auditing and Management Information Systems

### (B) Values – Professional Assessment

The completion of AAT Examination entitles you to move to the next step: Professional Assessment. This is a 25-hour self-study programme followed by a 3-hour workshop. It covers the following three subjects and is assessed by a multiple-choice examination and general participation in the workshop:

- Ethics in business and the profession
- Authority and structure of the profession
- Current non-technical issues facing the profession of accountancy

(C) Skills – Practical experience

The final step is to ensure that you can apply the knowledge and values you have learned in the AAT Examination and the Professional Assessment. To do this, you need to have a year's relevant accounting practical experience before receiving the AAT designation.

## **1. STUDENT STATUS**

Applicants may register as HKIAAT students for taking the AAT Examination provided that they have attained the age of 16. Each registered student should be in possession of a student registration card bearing his/her registration number issued by the HKIAAT. This card should be returned to the HKIAAT after cessation of studentship.

A registered student whose annual student fee is overdue for three months or more will be removed from the Register. Re-instatement of studentship and examination status will be considered in accordance with the rules prevailing at the time of application and payment of the relevant fees again.

Students will also be removed from the Register on disciplinary grounds.

## **2. ACCREDITED ACCOUNTING TECHNICIAN (AAT) EXAMINATION**

### **2.1 Examination Entry Requirements**

Students are eligible to sit for the AAT Examination provided that they have paid the annual student fees and the required examination fees.

### **2.2 Examination Dates and Forms**

The examinations are held in June and December each year. The Examination Entry Form will be sent to all eligible students twice a year in advance for each examination session.

### **2.3 Examination Entry Regulations**

2.3.1 The eight papers of the AAT Examination together with the Professional Assessment (PA) must be completed within 10 years from the date of first registration as a student. Students who registered on or before 15 July 2008 will have their time limit start afresh from 1 June 2009.

2.3.2 Students are allowed to take any number of papers in any sequence for each examination session. However, students are recommended to attempt not more than four papers in each session and to attempt them in sequence.

2.3.3 Examination results will be retained in our records with no time limit.

2.3.4 Students re-sitting papers that they have previously passed should note that the most current examination result prevails.

### **2.4 Examination Entry Submission**

It is the students' responsibility to observe the deadlines for Examination Entry Form submission and ensure that these forms, together with the examination fee, are received by HKIAAT before the deadline.

## 2.5 Examination Format and Assessment

### 2.5.1 Examination Format

Format of Paper 1:

	<b>Marks</b>
<u>Paper 1A</u>	
Section A: 10 to 20 multiple-choice questions	20
Section B: 2 out of 3 optional questions	50
<u>Paper 1B</u>	
Section C: 1 to 3 compulsory questions	30
Total	100

Format of Papers 2 to 8:

	<b>Marks</b>
Section A: 10 to 20 multiple-choice questions	20
Section B: 1 to 3 compulsory questions	30
Section C: 2 out of 3 optional questions	50
Total	100

### 2.5.2 Method of Assessment

The assessment is based solely on closed-book written examinations conducted in English. All papers last for 3 hours except for Paper 1 which lasts for 3 hours and 15 minutes, and includes the time needed for basic data input and for printing reports.

The Paper 1 comprises 2 papers, namely Paper 1A and Paper 1B, to be held in two sessions. Paper 1A is a 2-hour written examination which includes the Multiple-choice Questions (Section A) and the Optional Questions (Section B). Paper 1B is an accounting software application examination, which includes the Compulsory Questions (Section C). The total time allowed for Paper 1B is 1 hour and 15 minutes, which includes the time needed for basic data input and for printing reports.

Both of the Paper 1A and Paper 1B will be held in the afternoon of the same date. There is a 45-minute break between the two papers. The aggregated marks of Paper 1A and Paper 1B will be used for determining the final result for the Paper 1 Examination.

## 2.6 Bad Weather Arrangement for Examinations

The Hong Kong Examinations and Assessment Authority (HKEAA) administers the AAT Examinations on behalf of HKIAAT. HKEAA has taken the AAT Examination as a public examination. Hence, if weather conditions are doubtful (such as the possible hoisting of Typhoon No. 8 Signal or the issue of the Red or Black Rainstorm Warning), candidates should listen to the radio or television broadcasting stations for arrangements to be announced by HKEAA.

For AAT Paper 1 Examination, if HKEAA announces that all public examinations conducted by the Authority for the afternoon session are cancelled, it means the Paper 1 Examination (both of Paper 1A and Paper 1B) will also be cancelled. Once the Paper 1A session has started, it will continue for the full allotted time in both Paper 1A and Paper 1B sessions unless physical conditions in the examination centre are considered to be dangerous by the Centre Supervisor.

## 2.7 Examination Marking

The examination marking procedures are designed to ensure that marking process is consistent, accurate, and fair to all candidates. Markers are chosen because of their expertise and awareness of the realistic standard expected. To achieve consistency in marking, a small group of markers (depending on the numbers of scripts for the session) will mark the examination paper for all scripts. To facilitate this marking process, candidates are required to use specific script booklet or answer cover sheets to answer specific section of the examination. In addition, the marking itself is also controlled through a system of auditing to ensure that the marking scheme is applied consistently and therefore errors in the calculation of examination results are very rare.

## 2.8 Examination Result

An Examination Status Report will be issued to candidates after each examination session. Those who obtain full exemption from the AAT Examination will be issued with an acknowledgement letter.

## 2.9 Script Review Report

Questions and suggested answers of the AAT Examinations and the respective examiner's general comments on candidates' performance will be published for sale in the HKIAAT's Service Counter. In addition, an unsuccessful candidate can apply for a script review of his/her examination papers, if deemed necessary, at a fee (currently \$500) prescribed by the HKIAAT Board. In the script review, the HKIAAT will provide the candidate with a review report regarding his/her performance in the examination and in particular, the reasons for failure. It is hoped that this feedback will assist candidates to assess their performance and identify problem areas. It is important to note that a script review is **NOT** a remarking service. Under no circumstance will marks be adjusted.

To apply for a Script Review Report, candidates are required to submit a written request, together with the prescribed fee, to the HKIAAT within two weeks of the date of announcement of the results. The HKIAAT will provide the candidates with a formal review report within one month.

## **2.10 Exemption Policy**

Students with recognised qualifications can apply for paper exemption. Students intending to claim exemptions from the AAT Examination are required to submit the Exemption Application Form together with the certified true copies of their certificates/transcript and the appropriate exemption fee.

Students who had attempted and failed in an AAT Examination paper will not be granted an exemption for that paper even though he / she had, prior to attempting the AAT Examination paper concerned, possessed the relevant qualification eligible for the exemption.

Students sitting AAT Examination papers which have been granted exemptions should note that examination status prevails irrespective of exemption granted.

In normal circumstances, the HKIAAT does not grant an exemption over an exemption.

### 3. PROFESSIONAL ASSESSMENT (PA)

#### 3.1 Enrolment Requirements

Students who are graduates of the AAT Examination and have paid the enrolment fee are eligible for enrolment in the PA.

#### 3.2 Workshop and Examination Dates

The PA is offered on a quarterly basis with workshops and examinations being held in February, May, August and November each year. PA Enrolment Form can be downloaded from the HKIAAT website.

#### 3.3 Enrolment Regulations

3.3.1 As stated in 2.3.1 above, the eight papers of the AAT Examination together with the PA must be completed within 10 years from the date of first registration as an AAT student.

3.3.2 Students must attend both of the workshop and examination offered in the same PA session and have an overall pass result before they can graduate.

3.3.3 PA results will be retained in our records with no time limit.

3.3.4 Students re-sitting PA that they have previously passed should note that the most current result prevails.

#### 3.4 Enrolment Submission

It is the students' responsibility to observe the deadlines for enrolment submission and ensure that the enrolment forms, together with the enrolment fee, are received by HKIAAT before the deadline.

#### 3.5 Format and Assessment

The PA is in the form of a 25-hour self-study programme, followed by a 3-hour Workshop and a 1.5-hour Examination.

##### 3.5.1 Workshop

Candidates will be assessed as follows:

	<b>Marks</b>
General participation and pre-workshop exercise	10
Team participation and group discussion	15
Total	25

### 3.5.2 PA Examination

Format of PA Examination:

	Marks
Section A: 25 Multiple-choice Questions (1 Mark each)	25
Section B: 25 Multiple-choice Questions (2 Marks each)	50
Total	75

### 3.5.3 Method of Assessment

PA is assessed by the general participation in a Workshop and a closed-book multiple-choice Examination. Both parts of the PA assessment will be held on the same date with a 3-hour morning session for the Workshop and a 1.5-hour afternoon session for the Examination. There is a 2-hour lunch break between the two sessions. The participation in Workshop accounts for 25 per cent of the overall assessment whilst the Examination accounts for the remaining 75 per cent of the overall assessment.

It is important for candidates to be well-prepared when they attend the Workshop and Examination. The aggregated marks of Workshop and Examination will be used for determining the final result for PA. Candidates should attend both of the Workshop and the Examination on the same day before they could be graduated from the PA.

## 3.6 Bad Weather Arrangement for Workshops and Examination

For Workshops (morning session) that have not started yet:

Conditions	PA Workshops and Examination
The signal is lowered 3 hours or more before the commencement of the Workshop (morning session)	Continue
The signal is anticipated to be issued less than 3 hours before the commencement of the Workshop (morning session)	Cancel
The signal <sup>1</sup> is in force less than 3 hours before the commencement of the Workshop (morning session)	Cancel

<sup>1</sup> Either No. 8 Typhoon Signal or Black Rainstorm Signal is issued.

For Workshops (morning session) that have already started:

Signal and Conditions	PA Workshops and Examination
Signal No. 8 / Black Rainstorm Signal is issued during the Workshop (morning session)	Continue <sup>2</sup>
Signal No. 8 / Black Rainstorm Signal is anticipated to be issued shortly during the Workshop (morning session)	Continue

<sup>2</sup> Once the morning session has started, it will continue for the full allotted time of the PA Workshop (morning session) **AND** Examination (afternoon session) unless physical conditions in the venues are considered to be dangerous by the Workshop Facilitators / Invigilators.

Please note that if the PA Workshop and Examination have to be postponed/cancelled, HKIAAT will advise all PA candidates on details regarding the rescheduled Workshop and Examination once operations resume.

### **3.7 Examination Marking**

The examination marking procedures are designed to ensure that marking process is consistent, accurate, and fair to all candidates. To achieve consistency and accuracy in marking, a computerised marking system is adopted to mark all multiple-choice answer scripts. To facilitate this marking process, candidates are required to use specific multiple-choice answer sheet to answer the examination. In addition, the marking itself is also controlled through a system of auditing to ensure that the marking scheme is applied consistently and therefore errors in the calculation of examination results are very rare.

### **3.8 PA Result**

A Result Report will be issued to candidates after each PA session.

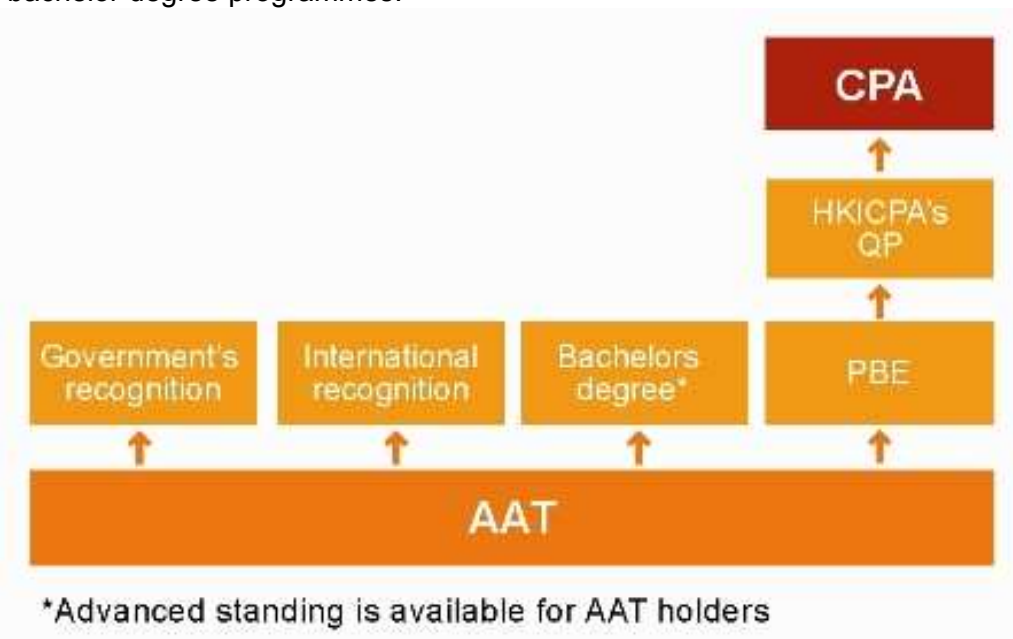
### **3.9 Exemption Policy**

The HKIAAT does not grant any exemption on the PA.

#### 4. RECOGNITION OF THE “ACCREDITED ACCOUNTING TECHNICIAN” QUALIFICATION

Students who have completed the AAT Examination and Professional Assessment, and have gained the prescribed work experience are eligible to apply as an Associate Member of the HKIAAT and can use the designation “AAT” after their names. The AAT qualification is popular among employers, in particular professional accountants.

Under our Reciprocal Membership Agreement, members of the HKIAAT can apply for the membership of the UKAAT, AAT Australia and NZICA. Closer to home, AATs can develop their career by taking the Professional Bridging Examination (PBE) which qualifies them to register as students of the Hong Kong Institute of CPA’s Qualification Programme, heading towards a CPA designation. AATs also receive advanced standing for a number of bachelor degree programmes.



*\* For more details, please refer to the HKIAAT website.*

## 5. PROFESSIONAL BRIDGING EXAMINATION (PBE)

### 5.1 Examination Entry Requirements

Graduates of the AAT Examination or HKIAAT Members who have registered as PBE students are eligible to sit for the PBE provided that they have paid the annual student fees and the required examination fees.

### 5.2 Examination Dates and Forms

The examinations are held in June and December each year. The Examination Entry Form will be sent to all eligible students twice a year in advance for each examination session.

### 5.3 Examination Entry Regulations

5.3.1 The four papers of the PBE must be completed within 10 years from the date of first registration as a PBE student. Students who registered on or before 15 July 2008 will have their time limit start afresh on 1 June 2009.

5.3.2 Students are allowed to take any number of papers in any sequence for each examination session. However, students are recommended to attempt not more than two papers in each session and to attempt them in sequence.

5.3.3 Examination results will be retained in our records with no time limit.

5.3.4 Students re-sitting papers that they have previously passed should note that the most current examination result prevails.

### 5.4 Examination Entry Submission

It is the students' responsibility to observe the deadlines for Examination Entry Form submission and ensure that these forms, together with the examination fee, are received by HKIAAT before the deadline.

### 5.5 Examination Format and Assessment

#### 5.5.1 Examination Format

Format of Papers I to III:

	Marks
Section A: 1 case with 1 to 3 questions	40
Section B: 3 out of 4 optional questions	60
Total	100

#### Format of Paper IV\*\* (effective from the June 2010 Session onwards)

	<b>Marks</b>
Section A: 5 essay questions on Business Law, each 20 marks	5 questions x 20 marks per question
Section B: 2 essay questions on Taxation, each 20 marks	
<b>Total</b>	<b>100</b>

**\*\*Note: Candidates are required to answer 5 questions in total with at least 1 question from each section**

#### 5.5.2 Method of Assessment

Each PBE paper consists of a three-hour closed-book written examination comprising 100 marks with a mix of assessment methods. These include short questions, computational questions and case studies.

#### 5.6 Bad Weather Arrangement for Examination

The Hong Kong Examinations and Assessment Authority (HKEAA) administers the PBE on behalf of HKIAAT. HKEAA has taken the PBE as a public examination. Hence, if weather conditions are doubtful (such as the possible hoisting of Typhoon No. 8 Signal or the issue of the Red or Black Rainstorm Warning), candidates should listen to the radio or television broadcasting stations for arrangements to be announced by HKEAA.

#### 5.7 Examination Marking

The examination marking procedures are designed to ensure that marking process is consistent, accurate, and fair to all candidates. Markers are chosen because of their expertise and awareness of the realistic standard expected. To achieve consistency in marking, a small group of markers (depending on the numbers of scripts for the session) will mark the examination paper for all scripts. To facilitate this marking process, candidates are required to use specific script booklet to answer the examination. In addition, the marking itself is also controlled through a system of auditing to ensure that the marking scheme is applied consistently and therefore errors in the calculation of examination results are very rare.

#### 5.8 Examination Result

An Examination Status Report will be issued to candidates after each examination session.

#### 5.9 Script Review Report

Questions and suggested answers of the PBE and the respective examiner's general comments on candidates' performance will be published for sale in the HKIAAT's Service Counter. In addition, an unsuccessful candidate can apply for a script review of his/her examination papers, if deemed necessary, at a fee (currently \$680) prescribed by the HKIAAT Board. In the script review, the HKIAAT will provide the candidate with a review report regarding his/her performance in the examination and

in particular, the reasons for failure. It is hoped that this feedback will assist candidates to assess their performance and identify problem areas. It is important to note that a script review is **NOT** a remarking service. Under no circumstance will marks be adjusted.

To apply for a Script Review Report, candidates are required to submit written requests, together with the prescribed fee, to the HKIAAT within two weeks of the date of announcement of the results. The HKIAAT will provide the candidates with a formal review report within one month.

#### **5.10 Exemption Policy**

The HKIAAT does not grant any exemption on the PBE.

## 6. ANNUAL TIMETABLE

### 6.1 AAT Examination and PBE

<b>MONTH</b>	<b>EVENT</b>
JANUARY	Payment of annual student fee is due on 1 January. Payment should be made by cheque, cashier order or HKIAAT Visa Card. The student's name and registration number should be clearly written on the back of the cheque.
FEBRUARY	AAT Examination and PBE Results are sent to students who have entered the December session while the Examination Entry Forms are sent to those who are eligible to sit for the June session.
MARCH	Completed Examination Entry Form for the AAT Examination and PBE June session together with payment of the examination fee by cheque, cashier order or HKIAAT Visa Card must be received by the HKIAAT on or before 31 March.
MAY	AAT Examination and PBE Attendance Dockets are sent to the students sitting for the June session.
JUNE	AAT Examinations and PBE take place.
AUGUST	AAT Examination and PBE Results are sent to students who have entered the June session while the Examination Entry Forms are sent to those who are eligible to sit for the December session.
SEPTEMBER	Completed AAT Examination and PBE Entry Form for the December session together with payment of the examination fee by cheque, cashier order or HKIAAT Visa Card must be received by the HKIAAT on or before 30 September.
NOVEMBER	AAT Examination and PBE Attendance Dockets are sent to the students sitting for the December session.
DECEMBER	AAT Examination and PBE take place.

6.2 PA

<b>MONTH</b>	<b>EVENT</b>
JANUARY	PA results are sent to students who have entered the November PA session.  Enrolment confirmation letters are sent to students who have enrolled the February PA workshop and examination.
FEBRUARY	February PA workshop and examination take place.
MARCH	Completed Enrolment Form for the May PA session together with payment of the enrolment fee by cheque, cashier order or HKIAAT Visa Card must be received by the HKIAAT on or before 15 March.
APRIL	PA results are sent to students who have entered the February PA session.  Enrolment confirmation letters are sent to students who have enrolled the May PA workshop and examination.
MAY	May PA workshop and examination take place.
JUNE	Completed Enrolment Form for the August PA session together with payment of the enrolment fee by cheque, cashier order or HKIAAT Visa Card must be received by the HKIAAT on or before 15 June.
JULY	PA results are sent to students who have entered the May PA session.  Enrolment confirmation letters are sent to students who have enrolled the August PA workshop and examination.
AUGUST	August PA workshop and examination take place.
SEPTEMBER	Completed Enrolment Form for the November PA session together with payment of the enrolment fee by cheque, cashier order or HKIAAT Visa Card must be received by the HKIAAT on or before 15 September.
OCTOBER	PA results are sent to students who have entered the August PA session.  Enrolment confirmation letters are sent to students who have enrolled the November PA workshop and examination.
NOVEMBER	November PA workshop and examination take place.
DECEMBER	Completed Enrolment Form for the February PA session together with payment of the enrolment fee by cheque, cashier order or HKIAAT Visa Card must be received by the HKIAAT on or before 15 December.

## 7. FEES AND PAYMENT PROCEDURES

### 7.1 Fees\* (2012)

#### 7.1.1 AAT Examination

<b>Nature of fees</b>	<b>Amount</b>
Initial Registration Fee	HK\$600
Annual Student Fee	HK\$600 (due on 1 January)
Examination Fee	HK\$450 per subject (except Paper 1, HK\$800)
Exemption Fee	HK\$450 per subject (except Paper 1, HK\$800)
Script Review Fee	HK\$500 per subject

#### 7.1.2 PA

<b>Nature of fees</b>	<b>Amount</b>
Enrolment Fee (for workshop and examination)	HK\$1,100
Package (including enrolment of workshop and examination, and purchase of study pack)	HK\$1,280

#### 7.1.3 PBE

<b>Nature of fees</b>	<b>Amount</b>
Initial Registration Fee	HK\$700
Annual Student Fee**	HK\$700 (due on 1 January)
Examination Fee	HK\$650 per subject
Script Review Fee	HK\$680 per subject

\* All fees are subject to revision.

\*\* The PBE Annual Student Fee will be waived provided that students maintain uninterrupted membership with HKIAAT.

### 7.2 Annual Student Fee

Annual student fee demand notes are sent out in early December for payment by 1 January.

### 7.3 Payment Procedures

Fees must be paid by cheque or cashier order. Post dated cheques are not accepted. All cheques must be made payable to "Hong Kong Institute of Accredited Accounting Technicians Limited".

Examination fees or Enrolment fee should be paid when the examination entry forms or enrolment form are submitted by the students. Exemption fees should be paid upon application for exemption.

All fees paid are non-transferrable and non-refundable.

#### **7.4 Surcharge on Returned Cheques**

A surcharge of HK\$110 is levied on every returned cheque.

## 8. DEADLINES AND IMPORTANT DATES

The dates listed below are the last dates in each year by which applications will be accepted for registration, exemptions and examinations. Registration and exemption forms should be submitted to the HKIAAT on or before the closing dates as follows:

<b>EVENT</b>	<b>CLOSING DATE</b>
<b>Registration as a Student</b>	
Applicants intending to sit their first AAT Examination or PBE in June	31 January of the same calendar year
Applicants intending to sit their first AAT Examination or PBE in December	15 July of the same calendar year
<b>Exemption Application</b>	
Effective from June session	31 March of the same calendar year
Effective from December session	30 September of the same calendar year
<b>Entry for Examination / Enrolment</b>	
AAT and PBE June session	31 March of the same calendar year
AAT and PBE December session	30 September of the same calendar year
PA February session	15 December of the previous calendar year
PA May session	15 March of the same calendar year
PA August session	15 June of the same calendar year
PA November session	15 September of the same calendar year

## **9. STUDENT SERVICES**

### **9.1 Library**

All HKIAAT registered students may use the library of the Hong Kong Institute of CPAs and use the library's reading and reference facilities during the opening hours.

### **9.2 E-newsletter "AAT Express" and Journal "T/Dialogue"**

The HKIAAT e-newsletter, "AAT Express", is sent to all registered students on a monthly basis to keep them abreast of the HKIAAT activities and developments, such as examinations, student activities and other matters of interest. The official "T/Dialogue" is published on a quarterly basis that covers information about accounting profession, market news and other features like soft skills, etc.

### **9.3 Relevant Courses**

#### **9.3.1 Revision Courses**

Revision courses are organised by educational institutions to assist students in preparing for the AAT Examination and PBE. The purpose of the courses is to assist students with their revision: hence students who enrol for these courses are expected to have knowledge of the subjects concerned.

#### **9.3.2 AAT Courses**

AAT Courses are offered by educational institutions on subject basis or as part of a programme. The courses provide systematic training to students who have little knowledge of the subjects concerned.

### **9.4 Students' Activities**

Students' activities including technical seminars, examination techniques seminars, company visits and social visits are organised regularly.

### **9.5 Question & Answer Booklets (Q&A), Study Texts and Souvenirs**

The HKIAAT prints all Q&A after each examination session and has published Study Texts to cover all AAT Examination papers and PA. Souvenirs are offered for sale from time to time. Students may buy these products from the HKIAAT office or by mail order. Relevant news is announced in "AAT Express". Mail order forms may be obtained by fax through the hotline or downloaded from the HKIAAT website.

Students may also buy any publication or souvenirs available for sale to the Hong Kong Institute of CPAs' students at the same privileged price by presenting their HKIAAT Student Registration Cards.

## **9.6 Hong Kong Institute of CPAs Continuing Professional Development Programmes**

Students can enrol for the Hong Kong Institute of CPAs' Continuing Professional Development Programmes and enjoy the same discounted fee as its members and students. Most of the programmes are seminars, workshops, conferences and e-learning courses. For details, please visit its website at <http://www.hkicpa.org.hk>.

## **9.7 Change of Personal Particulars**

Students must inform the HKIAAT in writing whenever their personal particulars have changed.

## **10. PROFESSIONAL CONDUCT**

Article 71 of the HKIAAT articles of association states that:

“The Board may from time to time determine by regulation the conditions upon which persons may become or remain Registered Students of the HKIAAT and may also determine the rights, privileges and responsibilities of the Registered Students of the HKIAAT.”

A high standard of conduct is expected of registered students, both in their professional lives and during examinations. The HKIAAT will follow the same set of rules and regulations of the Hong Kong Institute of CPAs where applicable towards registered students.

Examination regulations are sent to students with their attendance docket. These regulations should be read and observed carefully.

Registered students who fail to observe these standards may be subject to investigation and disciplinary action by the HKIAAT. Disciplinary action may involve a reprimand, withholding examination results, ineligibility to sit the examinations for a specified period, or suspension or withdrawal of registration.

Students who find themselves in ethical difficulties or who have any problems about professional conduct are advised to contact the HKIAAT in writing.