



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-journal "T/Dialogue". It is therefore very important that students read this Handbook and the e-journal with great care and observe the rules and regulations contained therein.

Revised in 2019

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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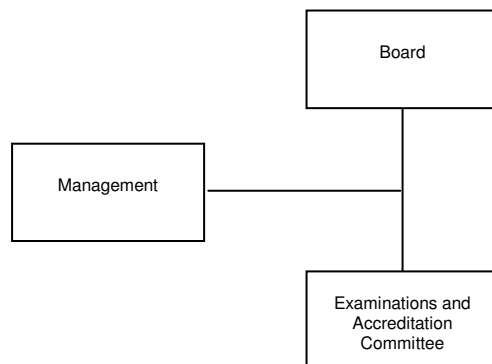
ABOUT HKIAAT

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). Its principal activities are the awarding of the Accredited Accounting Technician qualification through conducting professional examinations, offering premier member and student services, accrediting relevant sub-degree qualifications and promoting the study of accountancy among sub-degree holders and secondary school students.

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
Website: 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 AAT Examination covers the following papers:

AAT Professional Diploma in Accounting		
AAT Diploma in Accounting	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
AAT Advanced Diploma in Accounting	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 Professional Assessment covers the following three subjects and is assessed solely by a multiple-choice examination:

- 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 full-time 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 Entry Withdrawal

Students can apply in writing to the Executive Director of HKIAAT to withdraw from the examination(s). The written request for withdrawal shall reach HKIAAT on or before one week after the closing date for examination entry. Students will be refunded the examination fees after deduction of administration charge if HKIAAT approves the application. There is no refund or transfer of examination fees for late application and in ALL other cases.

2.6 Examination Format and Assessment

2.6.1 Examination Format

Format of Paper 1:

	Marks
<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:

	Marks
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

2.6.2 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 two 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.

2.7 Bad Weather Arrangement for Examinations

If weather conditions are doubtful (such as the possible hoisting of Tropical Cyclone No. 8 Signal or the issue of the Red or Black Rainstorm Warning), candidates should pay attention to the announcements placed on the HKIAAT website. A recorded announcement will also be placed at the hotline 2823 0600.

For AAT Paper 1 Examination, if HKIAAT announces that the examinations 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.

2.8 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.

2.9 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.

2.10 Certificate Issuance

HKIAAT issues the AAT Examination certificates as follows:

	Types of certificates	Holders	Fees
1	Certificate of Examination	Students who sat and passed the corresponding paper	HK\$150 for applications submitted within 6 months after results announcement. The normal fee of HK\$300 for applications received after 6 months.
2	Certificate of Qualification		
	(i) AAT Diploma in Accounting (Completion of Papers 1 to 4)	Students who completed the relevant module by sitting and passing at least two examination papers	HK\$150 for applications submitted within 6 months after results announcement.
	(ii) AAT Advanced Diploma in Accounting (Completion of Papers 5 to 8)		The normal fee of HK\$300 for applications received after 6 months.
	(iii) AAT Professional Diploma in Accounting (Completion of Papers 1 to 8)	Students who completed the AAT Examination by examination and / or exemption	HK\$150 for applications submitted within 6 months after results announcement or the date of the issuance of full exemption letter. The normal fee of HK\$300 for applications received after 6 months.

2.11 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.

2.12 Exemption Policy

Students with accredited 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 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 AAT students or graduates of the AAT Examination and have paid the enrolment fee are eligible for enrolment in the PA.

3.2 Examination Dates and Forms

The examinations are held in June and December each year. The 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 Examination results will be retained in our records with no time limit.

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 Enrolment Withdrawal

Students can apply in writing to the Executive Director of HKIAAT to withdraw from the examination. The written request for withdrawal shall reach HKIAAT on or before one week after the closing date for enrolment. Students will be refunded the enrolment fees after deduction of administration charge if HKIAAT approves the application. There is no refund or transfer of enrolment fees for late application and in ALL other cases.

3.6 Examination Format and Assessment

3.6.1 Examination Format

There are 50 multiple-choice questions in the examination. Each question carries 2 marks. The total mark is 100.

3.6.2 Method of Assessment

The assessment is based solely on a closed-book multiple-choice examination conducted in English. The examination lasts for 1.5 hours.

It is important for candidates to be well-prepared when they sit the examination. Candidates would obtain a copy of Candidate Learning Pack (CLP) for enrolling the Examination.

3.7 Bad Weather Arrangement for Examination

If weather conditions are doubtful (such as the possible hoisting of Tropical Cyclone No. 8 Signal or the issue of the Red or Black Rainstorm Warning), candidates should pay attention to the announcements placed on the HKIAAT website. A recorded announcement will also be placed at the hotline 2823 0600.

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

3.8 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.

3.9 Examination Result

A Result Report will be issued to candidates after each session. Those who obtain exemption from the PA will be issued with an acknowledgement letter.

3.10 Exemption Policy

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

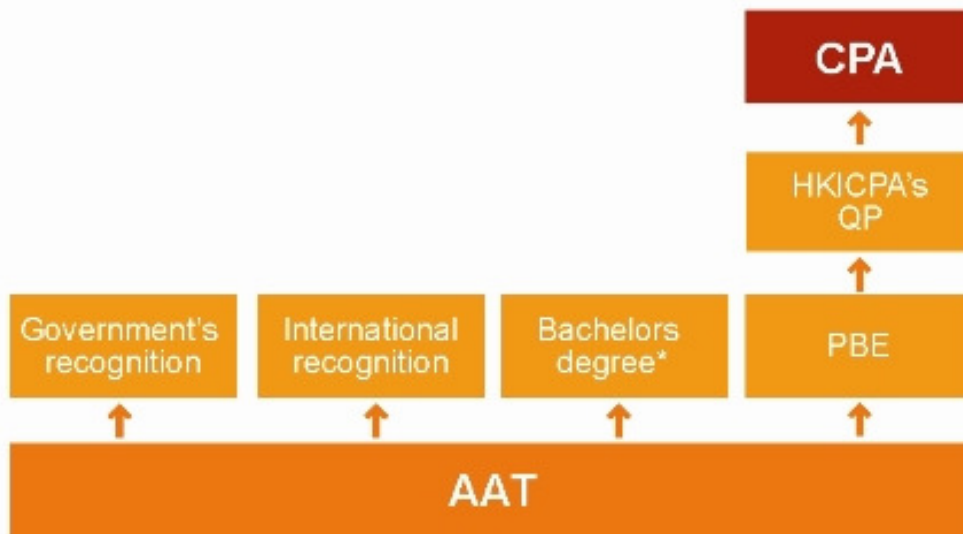
Students sitting PA Examination which has been granted exemption should note that examination status prevails irrespective of exemption granted.

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

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, AAT graduates 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.



*Advanced standing is available for AAT holders

** 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 Entry Withdrawal

Students can apply in writing to the Executive Director of HKIAAT to withdraw from the examination(s). The written request for withdrawal shall reach HKIAAT on or before one week after the closing date for examination entry. Students will be refunded the examination fees after deduction of administration charge if HKIAAT approves the application. There is no refund or transfer of examination fees for late application and in ALL other cases.

5.6 Examination Format and Assessment

5.6.1 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)

	Marks
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	
Total	100

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

5.6.2 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.

5.7 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 Tropical Cyclone 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.

5.8 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.

5.9 Examination Result

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

5.10 Certificate Issuance

A certificate shall be issued to students who have sat and passed all four papers of the PBE around three months after results announcement.

5.11 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.

5.12 Exemption Policy

The HKIAAT does not grant any exemption on the PBE.

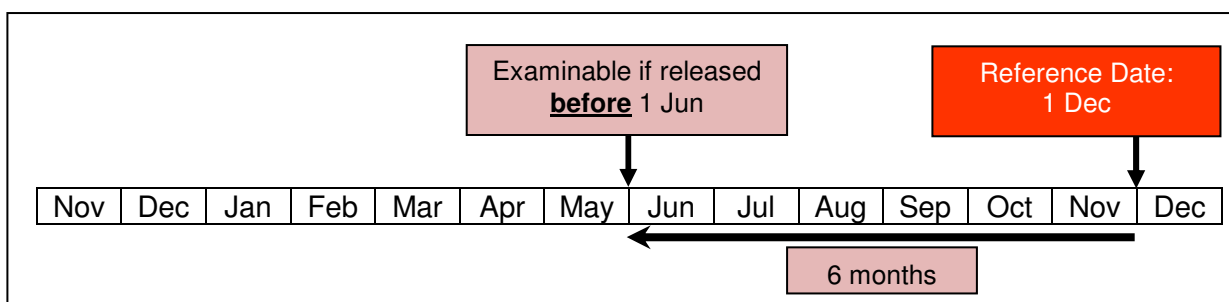
6. EXAMINABLE CONTENTS

The examinable contents are determined on 31 May each year (cut-off date) which applies to the December session of the same year and the following June session.

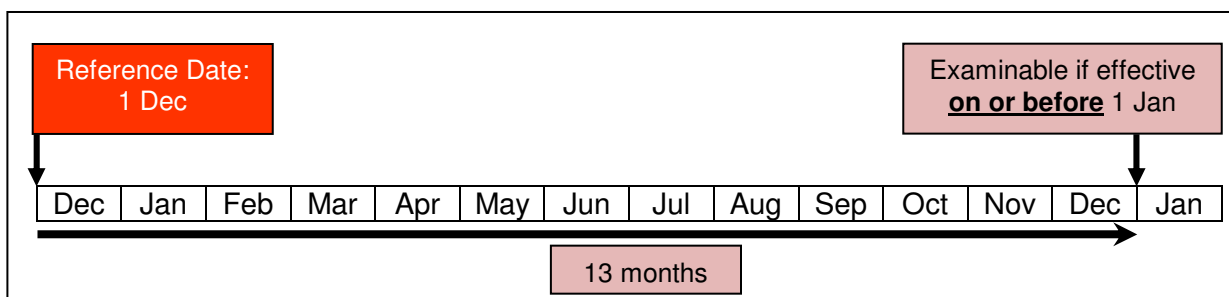
The determination of examinable contents refers to both the release date of the pronouncements (or the enactment date of the legislations) and their corresponding effective date.

Students will be examined on legislations and the Institute's pronouncements that meet the following conditions:

Condition 1: Have been released six months prior to the **reference date** (the reference date is determined as the 1st day of the month the examination takes place); **AND**



Condition 2: Have been effective / will be effective on or before the 13th month from the **reference date**.



For illustration:

Release date	Effective date	Status under Condition 1	Status under Condition 2
18 May 2015	1 Jan 2017	Proceed to Condition 2	Examinable
18 May 2015	1 Feb 2017	Proceed to Condition 2	Not examinable
25 Jun 2015	1 Jan 2017	Not examinable	Not relevant

7. ANNUAL TIMETABLE

7.1 AAT Examination and PBE

MONTH	EVENT
JANUARY	Payment of annual student fee is due on 1 January. Payment should be made by cheque or cashier order. The student's name and registration number should be clearly written on the back of the cheque or cashier order.
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 or cashier order 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 Examination 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 Examination Entry Form for AAT Examination and PBE December session together with payment of the examination fee by cheque or cashier order 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.

7.2 PA

MONTH	EVENT
FEBRUARY	<p>PA results are sent to students who have entered the December session.</p> <p>Enrolment Form for the June session can be downloaded from the HKIAAT website.</p>
MARCH	<p>Completed Enrolment Form for the June session together with payment of the enrolment fee by cheque or cashier order must be received by the HKIAAT on or before 31 March.</p>
APRIL	<p>Enrolment confirmation letters are sent to students who have enrolled the June session.</p>
JUNE	<p>PA takes place.</p>
AUGUST	<p>PA results are sent to students who have entered the June session.</p> <p>Enrolment Form for the December session can be downloaded from the HKIAAT website.</p>
SEPTEMBER	<p>Completed Enrolment Form for the December session together with payment of the enrolment fee by cheque or cashier order must be received by the HKIAAT on or before 30 September.</p>
OCTOBER	<p>Enrolment confirmation letters are sent to students who have enrolled the December session.</p>
DECEMBER	<p>PA takes place.</p>

8. FEES AND PAYMENT PROCEDURES

8.1 Fees* (2016)

8.1.1 AAT Examination

Nature of fees	Amount
Initial Registration Fee	HK\$600
Annual Student Fee	HK\$600 (due on 1 January)
Examination Fee	HK\$530 per subject (except Paper 1, HK\$800)
Exemption Fee	HK\$530 per subject (except Paper 1, HK\$800)
Script Review Fee	HK\$500 per subject

8.1.2 PA

Nature of fees	Amount
Package (including enrolment of examination and study pack)	HK\$530
Exemption Fee	HK\$530

8.1.3 PBE

Nature of fees	Amount
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.

8.2 Annual Student Fee

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

8.3 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.

8.4 Surcharge on Returned Cheques

A surcharge of HK\$150 is levied on every returned cheque.

9. 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, exemption and examination enrolment forms should be submitted to the HKIAAT on or before the closing dates as follows:

EVENT	CLOSING DATE
Registration as a Student	
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
Exemption Application	
Effective from June session	31 March of the same calendar year
Effective from December session	30 September of the same calendar year
Entry for Examination / Enrolment	
AAT, PA and PBE June session	31 March of the same calendar year
AAT, PA and PBE December session	30 September of the same calendar year

10. STUDENT SERVICES

10.1 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.

10.2 E-journal "T/Dialogue"

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

10.3 Relevant Courses

10.3.1 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.

10.3.2 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.

10.4 Students' Activities

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

10.5 Question & Answer Booklets (Q&A), Study Texts and Souvenirs

The HKIAAT prints all AAT Examination and PBE Q&A after each examination session and has published Study Texts to cover all AAT Examination and PBE papers as well as 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 "T/Dialogue". 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.

10.6 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>.

10.7 Change of Personal Particulars

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

11. 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 docketts. 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.

12. RETENTION OF EXAMINATION-RELATED MATERIALS

Examination answer scripts and materials used for the purposes of examination marking and results processing will be retained for six months after examination results release and destroyed thereafter, subject to circumstances which may necessitate longer retention period.