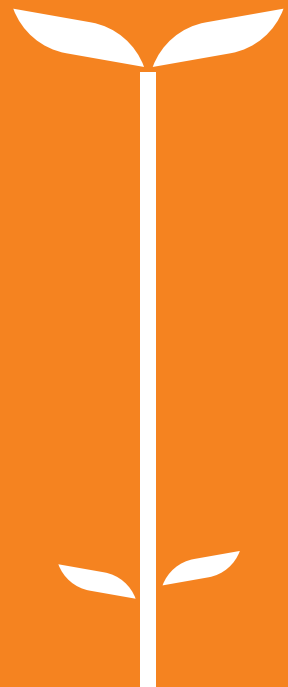




Hong Kong Institute of
Accredited Accounting Technicians
香港財務會計協會

Subsidiary of Hong Kong Institute of CPAs 香港會計師公會附屬機構



HKIAAT Professional Qualifications & Examinations



Professional Bridging Examination

HKIAAT Membership

AAT Examination

About the HKIAAT

The Hong Kong Institute of Accredited Accounting Technicians Limited is a wholly-owned subsidiary of the Hong Kong Institute of Certified Public Accountants (the only statutory licensing body of accountants in Hong Kong). Incorporated in 1988, the HKIAAT is the only local organization that is committed to the advancement of Accredited Accounting Technicians (AATs).

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.

Overview of HKIAAT qualifications

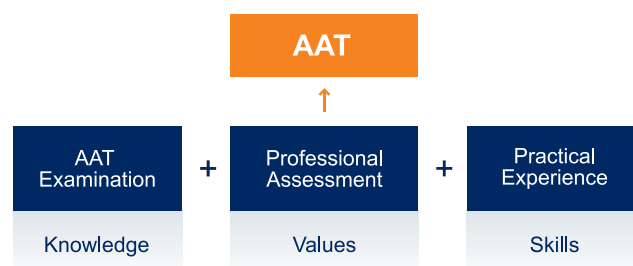
HKIAAT provides a clear progression pathway for aspiring individuals in the accountancy profession through various professional examinations and qualifications:

Examinations	Targets and Levels
Accredited Accounting Technician (AAT) Examination	Operational to supervisory level: for personnel managing all-round accounting tasks
Professional Bridging Examination (PBE)	Supervisory level: for AATs who have potential and aspire to become a professional accountant

AAT Qualification

The AAT professional qualification provides a practical skills-based approach to acquiring knowledge of accounting, combined with methods and techniques that you can **apply directly at work**.

With AAT qualification, you can prove to employers that you are well equipped to handle a diverse range of accounting tasks professionally.



AAT Examination – Knowledge

Persons aged 16 years or above may register as HKIAAT students for taking the AAT Examination. It consists of eight papers covering various aspects of accounting and business:

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

* Exemptions are available for students who have studied relevant qualifications. Please refer to the HKIAAT website for details.



Professional assessment - values

Professional assessment aims to develop AATs' ethical values and ability to deal with professional issues. It covers areas such as ethics, structure of the accounting profession and current non-technical issues facing the accountancy profession.

Practical experience – skills

After the completion of AAT examination and professional assessment, candidate need to complete one year of full-time relevant accounting practical experience to become an associate member.

HKIAAT membership

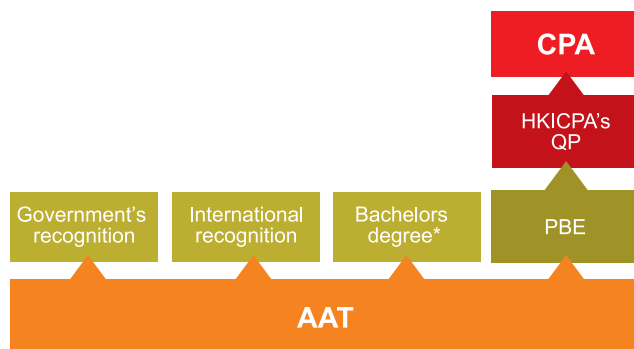
After successfully completing all three stages, you can apply for associate membership of the HKIAAT. On acceptance you will be designated as AAT and become entitled to use the following initials after your name as an indication of your professional status.

Associate	AAT
Fellow	Fellow AAT*

*Five years after attainment of Associate Membership.

Progression opportunities

The AAT qualification opens up several paths to further progression in your accounting career:



*Advanced standing is available for AAT holders.

Professional qualification

AATs can further develop their career by taking the Professional Bridging Examination (PBE) which qualifies them to register as students of the Hong Kong Institute of CPAs' Qualification Programme, leading to a CPA designation.

Government's recognition

AATs are recognized by the Civil Service Bureau for their appointments to various posts such as Assistant Taxation Officer and Tax Inspector II in the Inland Revenue Department.

Universities' recognition

The AAT qualification has received recognition from the Open University of Hong Kong and Edinburgh Napier University. AAT graduates are eligible for an advanced standing of 55-75 credits for entry to the BBA (Hons) in Accounting and other programmes offered by the Open University of Hong Kong Lee Shau Kee School of Business and Administration and to apply for direct entry to the BA (Hons) Accounting (Hong Kong), a self-funded top-up degree programme offered by Edinburgh Napier University in collaboration with CityU SCOPE. It is also one of the accredited programmes of the HKICPA.

International recognition

Under our reciprocal membership agreements, members of the HKIAAT can apply for membership of UKAAT, AAT Australia and the New Zealand Institute of Chartered Accountants' College of Accounting Technicians, which enable them to connect with more than 100,000 AAT counterparts worldwide.



關於香港財務會計協會

香港財務會計協會有限公司（以下簡稱“協會”）是香港會計師公會（香港唯一法定專業會計師註冊組織）的全資直屬機構。香港財務會計協會於1988年註冊成立，是香港唯一致力促進認可財務會計員（AAT）發展的機構。

香港財務會計協會的主要業務為透過舉辦專業考試以頒授「認可財務會計員」資格、提供優質的會員和學生服務、評審相關非學位資格及推動非學位人士及中學生研習會計學。

香港財務會計協會資格概覽

香港財務會計協會透過提供以下的專業考試及資格，為有志在會計專業裡綻放光芒的人士，提供一條清晰的發展階梯。

考試	對象及程度
財務會計員考試	執行至監督階層: 適合負責處理各項會計工作的人員
專業晉階考試	監督階層: 適合具潛質及有志成為會計師的認可財務會計員



認可財務會計員資格

認可財務會計員（AAT）資格讓您掌握實務會計知識，結合**職場常用的技能**，可立刻應用在日常的會計工作上。

考獲認可財務會計員資格，您便可向僱主證明您的會計技能已達專業水準，可勝任各式各樣的會計工作，增加您的發展機會。

認可財務會計員 (AAT)



財務會計員考試 - 知識

凡年滿十六歲或以上，即可註冊成為協會學生報考財務會計員考試。財務會計員考試共有八張考卷，內容涵蓋各類會計及專業知識：

考卷	科目
一	會計及軟件應用
二	商業傳意及組織管理
三	管理會計
四	商業經濟及財務數學
五	稅務原理
六	商業法基礎
七	財務會計
八	審計原理及管理資訊系統

* 曾修讀相關課程人士可獲考卷豁免，詳情請瀏覽HKIAAT網頁。

專業評核 - 價值

專業評核旨在建立AAT的操守及專業培訓，考核內容包括操守、會計行業的架構及非技術性會計議題。

實務經驗 - 技巧

完成財務會計員考試及專業評核後，須擁有一年全職會計相關的實務經驗便可成為協會會員。

會員資格

成功通過三項評核後，您可申請成為香港財務會計協會有限公司 (HKIAAT) 會員。申請一經接納，您便正式成為一位合資格的「AAT」，並可使用以下稱謂代表您的專業地位：

會員	認可財務會計員
資深會員	資深認可財務會計員*

* 成為協會會員達五年或以上

晉升階梯

認可財務會計員資格能為您的事業開啟光明前路。



* AAT資格持有人可獲科目修讀豁免

專業資格

獲AAT資格人士可進一步在會計專業發展，報考專業晉階考試，考試及格後可註冊成為香港會計師公會專業資格課程的學生，邁向專業會計師之路。

政府認可

AAT獲公務員事務局認可，可申請稅務局助理稅務主任及二級稅務督察等職位。

大學認可

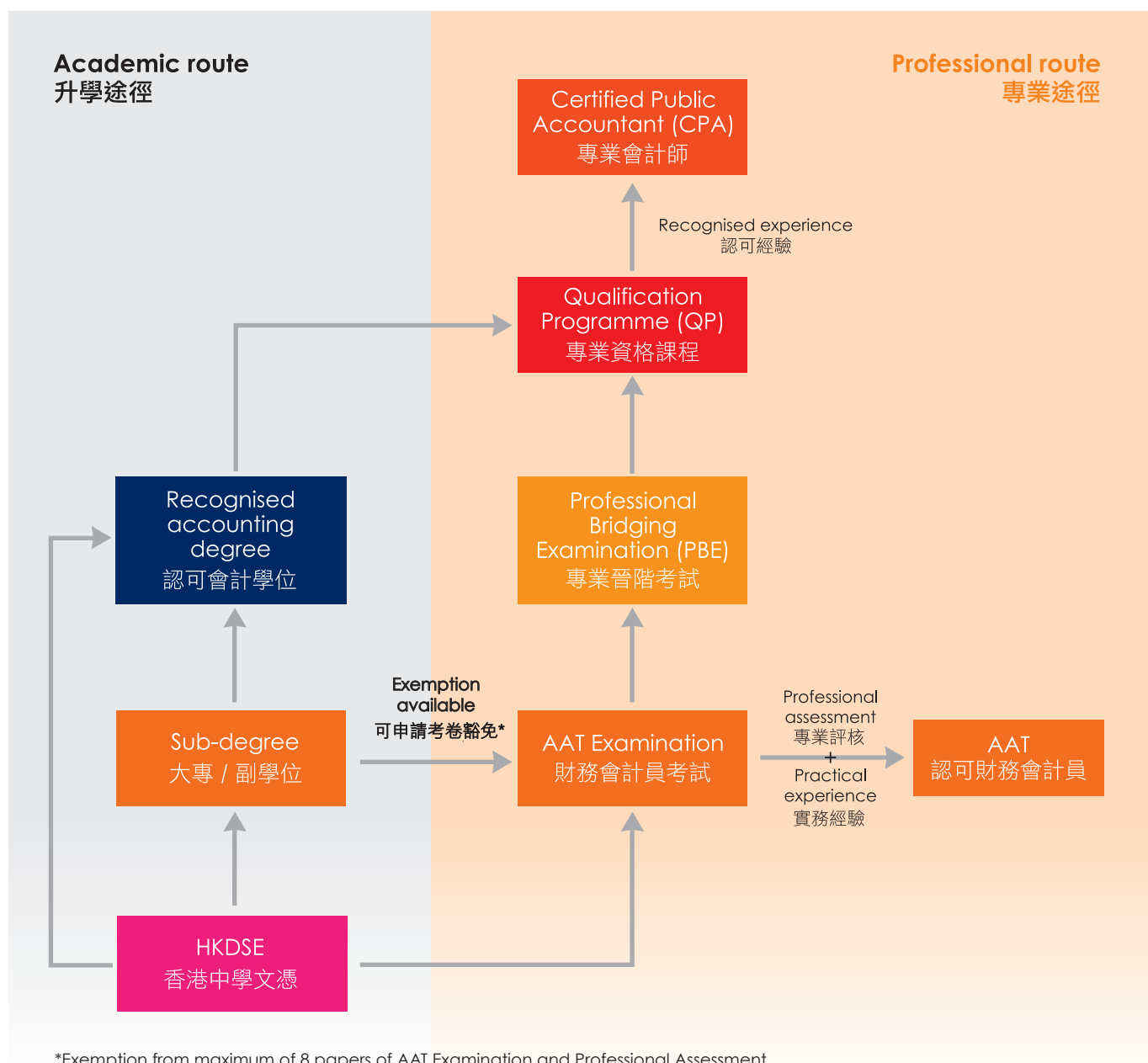
AAT資格獲香港公開大學及英國Edinburgh Napier University認可。AAT畢業生符合資格，可以獲得入讀香港公開大學李兆基商業管理學院會計學榮譽工商管理學士及其他課程55至75個學分豁免，亦可以直接入讀由Edinburgh Napier University與香港城市大學專業進修學院合辦的會計榮譽文學士，該課程亦為香港會計師公會經評審之課程之一。

國際認可

根據會員互認協議，協會會員可申請成為英國財務會計協會、澳洲財務會計協會及新西蘭特許會計師公會轄下之會計員學院的學員。



Articulation pathway in accountancy 會計專業銜接途徑



Important dates 重要日子

AAT Examination and PBE 財務會計員考試及專業晉階考試

	June Session 六月	December Session 十二月
Student registration deadline 學生註冊截止日期	31 January 一月三十一日	15 July 七月十五日
Examination enrolment deadline 報考截止日期	31 March 三月三十一日	30 September 九月三十日

查詢方法:

For more information:

27/F, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong. 香港灣仔皇后大道東213號胡忠大廈27樓
Telephone 電話: 2823 - 0600 Email 電郵: hkiaat@hkiaat.org Website 網址: www.hkiaat.org