

Body: Association of Chartered Certified Accountants (ACCA)

Recognition: Mutual Recognition Agreement (MRA)

Status as of 1 July 2020: MRA renewed

- ACCA has completed the Institute's review process and both bodies renewed the MRA.
- The new MRA takes effect from 1 July 2020 to 30 June 2025.
- Transitional arrangements for the 2000 MRA (Old MRA) are in place.

Under New MRA

ACCA members applying for the Hong Kong Institute of CPAs membership must meet the following criteria:

1. You hold a university degree accredited or recognised by the Institute;
2. You have passed the ACCA professional examination in Hong Kong or the U.K. including:

	ACCA Qualification offered before September 2018	ACCA Qualification effective from September 2018
i	P7 – Advanced Audit and Assurance or equivalent paper in previous syllabus	AAA – Advanced Audit and Assurance
ii	P6 (HKG) – Advanced Taxation (Hong Kong) or equivalent paper in previous syllabus	ATX (HKG) – Advanced Taxation (Hong Kong)

3. You have passed the Capstone of the new Qualification Programme (QP) or Final Examination (FE)¹ in previous syllabus of the QP;
4. You have at least three years of practical experience in accountancy which has been gained under an Institute-authorized employer or supervisor;
5. You are an ACCA member in good standing and were registered as an ACCA student in Hong Kong or the U.K. on or after 16 August 2004; and
6. You must fulfill the standard membership application requirements of the Institute i.e. verification of good character (e.g. be fit and proper, and not subject to any adverse disciplinary findings or pending complaints or investigations).

To enrol for the new QP workshops, module(s) or Capstone, you are required to complete a [preliminary assessment](#) of your eligibility for the Institute's membership under the new MRA before you may proceed to enrol.

¹ If you have passed the FE, you are also required to complete and pass the workshops of any one of Modules A – D in previous syllabus of the QP. If you have passed the Capstone (which includes workshops) of the new QP, you do not need to meet this workshop requirement.

Under the Transitional Arrangements of the Old MRA

ACCA Members

1. ACCA members in good standing who were registered as students of ACCA on or before 15 August 2004 and completed their ACCA examinations before the extended deadlines shown for students below can apply for the Hong Kong Institute of CPAs membership under the transitional arrangements of the old MRA.
2. For practical experience gained on or after 1 July 2005, your experience must be acquired under an Institute-authorized employer or supervisor.

If you apply for membership of the Hong Kong Institute of CPAs on or after 1 January 2008, the practical experience must have been gained under an Authorised Employer or Authorised Supervisor for the full Period (3 to 5 years as may be required) of the HK Practical Experience Requirement.

ACCA Students registered on or before 15 August 2004

The Hong Kong Institute of CPAs will continue to accept membership applications from students of ACCA if they were registered with ACCA on or before 15 August 2004 and passed all ACCA examinations held on or before:

Accounting graduates – 30 June 2007
Non-accounting graduates – 30 June 2008
Non-degree holders – 30 June 2009

Additional steps:

1. You must become an ACCA member before you can be eligible for exemption from the examination requirement for the Institute's membership admission.
2. For practical experience gained on or after 1 July 2005, your experience must be acquired under an Institute-authorized employer or supervisor.

If you apply for membership of the Hong Kong Institute of CPAs on or after 1 January 2008, the practical experience must have been gained under an Authorised Employer or Authorised Supervisor for the full Period (3 to 5 years as may be required) of the HK Practical Experience Requirement.

If you are registered as a student with ACCA after 15 August 2004 or otherwise failed to complete the ACCA examinations by the above deadline, you must fulfill specified conditions in order to qualify for membership in the Hong Kong Institute of CPAs under the new MRA.

ACCA / HKSA JES Students

If you completed the Joint Examination Scheme (JES) on or before the date it was terminated in 2001, you can apply for membership any time:

1. You do not need to become ACCA members to apply for the Institute membership.
2. You do not need to take the aptitude test.
3. For practical experience gained on or after 1 January 2005, it must be acquired under an employer or supervisor authorised by the Institute.

If you apply for membership of the Hong Kong Institute of CPAs on or after 1 January 2008, the practical experience must have been gained under an Authorised Employer or Authorised Supervisor for the full Period (3 to 5 years as may be required) of the HK Practical Experience Requirement.

If you did not complete the JES and were on the JES register as of 31 December 2001, you can apply for membership any time:

1. If you have completed the ACCA examination on or before 31 December 2004, you can apply for membership in the Hong Kong Institute of CPAs without becoming an ACCA member.
2. You do not need to take the aptitude test.
3. For practical experience gained on or after 1 January 2005, it must be acquired under an Institute-authorised employer or supervisor.

If you apply for membership of the Hong Kong Institute of CPAs on or after 1 January 2008, the practical experience must have been gained under an Authorised Employer or Authorised Supervisor for the full Period (3 to 5 years as may be required) of the HK Practical Experience Requirement.

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