

Category A	Category B	Category C
Tertiary institutions directly affiliated with the PRC Ministry of Education (MoE) (教育部直屬高等學校)	Mainland Institutions accredited by the Chinese Institute of Certified Public Accountants (中國註冊會計師協會)	MoE recognized institutions located in Beijing (北京市), Shanghai (上海市), Guangdong province (廣東省) and Fujian province (福建省), which offer accountancy degree programmes.