



HONG KONG SOCIETY OF ACCOUNTANTS

APTITUDE TEST

Please read the following Notes carefully before completing the Registration and Entry Form

PURPOSE

1. Under section 24(1) of the Professional Accountants Ordinance, a person shall be qualified to be registered as a professional accountant if he/she proves to the satisfaction of the Council of the Hong Kong Society of Accountants ("HKSA" / "the Society") that he/she has passed such examinations in accountancy and other subjects as may be prescribed by the Council, and is conversant with local law and practice.
2. The Society's Council has ruled that from 1 July 2003, current full members of the accepted accountancy bodies as listed in Note 3 who wish to seek membership with the Society are required to sit and pass an **Aptitude Test** ("AT") to ensure that they are conversant with Hong Kong law and practice.

THE CANDIDATE

3. The accountancy institutes currently accepted by the Society's Council are as follows:
 - American Institute of Certified Public Accountants
 - Association of International Accountants
 - Canadian Institute of Chartered Accountants
 - Chartered Institute of Management Accountants
 - Chartered Institute of Public Finance and Accountancy
 - Institute of Chartered Accountants in Australia
 - Institute of Chartered Accountants in England and Wales
 - Institute of Chartered Accountants in Ireland
 - Institute of Chartered Accountants of New Zealand
 - Institute of Chartered Accountants of Scotland
 - Institute of Chartered Accountants of Zimbabwe
 - South African Institute of Chartered Accountants.

(Note: Under the provisions of the Mutual Recognition Agreements signed between the Society and the Association of Chartered Certified Accountants and CPA Australia respectively, current members of these two recognised accountancy bodies are exempt from the Aptitude Test for the time being.)

4. The following persons are eligible to sit the AT:
 - Full members of an accepted accountancy institute as listed in Note 3.
 - Individuals who have completed the professional examinations ("graduates") of an accepted accountancy institute as listed in Note 3.

THE EXAMINATION

5. Candidates are required to attempt the following two papers in the AT:
 - Hong Kong Law; and
 - Hong Kong Taxation.
6. Candidates may choose to sit the two papers OR just one paper at each sitting. The Council rules that subject-by-subject passes are allowed and that there is no time limit restricting the validity of such passes.
7. For individuals who have sat and passed the relevant paper(s) in the HKSA Practising Certificate Examinations, accredited accountancy programmes offered by local tertiary institutions, Hong Kong Association of Accounting Technicians Examinations and/or HKSA professional examinations as listed in the Appendix, they may transfer their examination results acquired from the examinations/programmes to meet the AT requirement.
8. The examination for each AT paper, comprising multiple-choice questions and totalling 100 marks, will last for 1 hour 45 minutes in a close-book format.
9. Examination syllabuses are obtainable from the Society upon request or from its website at: www.hksa.org.hk/membership/registrationmatters/registration/index.php for reference (please click "Aptitude Test" in the side menu).

Candidates will also be advised of the examination syllabus and reading guide of the paper(s) enrolled after their applications have been accepted.

10. The examination date for the May 2004 session is **Monday, 24 May 2004**. The examination time for the respective paper is as follows:
 - Hong Kong Law: 9:30 a.m. – 11:15 a.m.
 - Hong Kong Taxation: 2:00 p.m. – 3:45 p.m.
11. The enrolment deadline for the May 2004 session is **Friday, 26 March 2004**.
12. During the examination, candidates may take with them:
 - rulers, pencils, pens, erasers and/or correction fluid, geometrical instruments, slide-rules, logarithm tables and charting templates; and
 - calculators that are noiseless and cordless.
13. Candidates are NOT allowed to take to their examination desks, or use or possess while at their desks:
 - any books, notes or other materials except those permitted in Note 12; and
 - computers and electronic dictionaries of any size or model.
14. Candidates will receive by ordinary post the Examination Attendance Docket containing details of the examination centre and other examination regulations and guidelines about two weeks prior to the examination. Candidates are required to produce the Docket for admission to the examination centre and observe the regulations and guidelines therein.
15. NO overseas examination centre is provided. Candidates are required to take the AT in Hong Kong.

EXAMINATION ASSISTANCE MATERIALS

16. A sample paper for the AT paper enrolled will be available free-of-charge to candidates after their enrolment is accepted.

17. Tax rate/allowance table will be provided in the question booklet for the paper Hong Kong Taxation.
18. NO examination assistance seminar will be organised for candidates.

EXAMINATION RESULTS

19. The pass requirement is a minimum of 50 per cent of the Aptitude Test marks.
20. Examination results will generally be sent by ordinary post to candidates around **10 weeks after** the examination.
21. NO APPEAL for the examination results will be accepted.

FEES

22. The entry fee for each AT paper is HK\$750.
23. **Examination fee(s) paid are NOT refundable and NOT transferable.**
24. An administration charge in addition to the entry fee(s) will be levied on those candidates who have submitted their examination entries after the enrolment deadline. Late entries will only be accepted subject to the availability of examination centres.

SUBMISSION OF ENTRY FORM

25. In addition to the completed Entry Form and appropriate fee(s), candidates are required to furnish the Society with a copy each of their Hong Kong identity card/passport and documentary evidence certifying their professional status as specified in section IX – Qualifying Status of the Entry Form.

All photocopies should be certified by a member of the Society or a legal practitioner. As an alternative, candidate may bring along the original and a photocopy of the document for certification at the Society's service counter. Failure to submit the required documents may result in delay in the enrolment process.

26. All information provided in the Entry Form, including supporting documents, will be used for the purposes relating to the administration of the Professional Accountants Ordinance and Professional Accountants By-laws.

CHANGE OF CORRESPONDENCE ADDRESS

27. IT IS IMPORTANT for candidates to notify the Membership Section of the Society of any change in correspondence address or other contact details by quoting the reference as "HKSA Aptitude Test" such that examination materials and results can be delivered promptly to them.

ENQUIRIES

28. For enquiries, please contact the Membership Section of the Society on telephone number 2287 7228 or by fax to 2537 9392 / 2865 6776 or via email at member@hksa.org.hk.

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HONG KONG SOCIETY OF ACCOUNTANTS

APTITUDE TEST

APPENDIX

OTHER OPTIONS TO SATISFY THE APTITUDE TEST REQUIREMENT

- A1. In addition to the Society's Aptitude Test ("AT") which comprises two subjects, Hong Kong Law and Hong Kong Taxation, individuals may also satisfy the AT requirement by passing the Law and Tax papers in any combination of the following options:

Option	Law component	Taxation component
A. Passed the Society's relevant Practising Certificate ("PC") Examinations. This option is open to prospective members seeking to also obtain a PC from the Society.	Paper PC-Law	Paper PC-Tax Planning
B. Studied and passed the relevant subjects of an accredited accountancy programme offered by local tertiary institutions with effect from 1 January 1999. <i>(Please refer to the attached List of these programmes for details.)</i>	Hong Kong Law subject	Hong Kong Taxation subject
C. Sat and passed the relevant papers of the Hong Kong Association of Accounting Technicians ("HKAAT") Examinations: i) HKAAT Examinations since June 2002 ii) Professional Bridging Examinations since December 2002	Paper 6 – Hong Kong Business Law Paper IV – Legal Environment	Paper 5 – Hong Kong Taxation Not applicable

- A2. With the introduction of the HKSA Aptitude Test in May 2004, the Society's Council has ruled in February 2004 that examination results obtained under Option B or C will NOT be accepted as an alternative means to satisfy the AT requirement.
- A3. However, to avoid jeopardising the position of those prospective membership applicants who have already embarked on option B or C, a transitional period will be given to the effect that the Society will accept examination results obtained **on or before 30 June 2005** under these options for satisfying the AT requirement.

In other words, the Society will stop recognising examination results obtained under Option B or C acquired from 1 July 2005 and onwards as an option to satisfy the AT requirement.

TRANSFER OF EXAMINATION RESULTS ACQUIRED FROM THE HKSA PROFESSIONAL EXAMINATIONS

- A4. For individuals who are/were registered students of the Society and have sat and passed the following Hong Kong Law and/or Hong Kong Taxation papers in the HKSA/ACCA Joint Examination Scheme (“Joint Examination Scheme”) and/or the HKSA Qualification Programme, their examination results are transferable to satisfy the AT requirement in respective law and/or taxation components as follows:

HKSA Examinations	Law component	Taxation component
<u>Joint Examination Scheme</u>		
<ul style="list-style-type: none"> • Examination scheme from June 1982 to December 1993 diet 	<ul style="list-style-type: none"> ➤ Paper 1.4(H) – Law (Hong Kong); or ➤ Paper 2.2(H) – Company Law (Hong Kong) 	<ul style="list-style-type: none"> ➤ Paper 2.3(H) – Taxation (Hong Kong); or ➤ Paper 3.3(H) – Advanced Taxation (Hong Kong)
<ul style="list-style-type: none"> • Examination scheme from June 1994 to June 2001 diet 	<ul style="list-style-type: none"> ➤ Paper 2(H) – Legal Framework (Hong Kong) 	<ul style="list-style-type: none"> ➤ Paper 7(H) – Tax Framework (Hong Kong); or ➤ Paper 11(H) – Tax Planning (Hong Kong)
<ul style="list-style-type: none"> • Examination scheme of the December 2001 diet 	<ul style="list-style-type: none"> ➤ Paper 2.2(H) – Corporate and Business Law (Hong Kong) 	<ul style="list-style-type: none"> ➤ Paper 2.3(H) – Business Taxation (Hong Kong); or ➤ Paper 3.2(H) – Advanced Taxation (Hong Kong)
<u>Qualification Programme</u>		
<ul style="list-style-type: none"> • From September 1999 diet 	<ul style="list-style-type: none"> ➤ Module A – Financial Reporting 	---
<ul style="list-style-type: none"> • From March 2000 diet 	---	<ul style="list-style-type: none"> ➤ Module D – Taxation

List of Hong Kong Law and Taxation subjects offered by Local Accredited Accountancy Programme Modules

The following universities offer single subject enrolment as a visiting student for Hong Kong Law and Hong Kong Taxation. Completion of the following relevant subjects from a university of your choice will meet the local law and tax components of the Society's Aptitude Test. **Other courses with similar course name/code that is/are not included in this List will not be accepted for the purpose until the said course(s) has/have been accredited by the Society.**

For course details, entry requirements and admission procedures, please contact the university concerned directly.

University Name	Programme(s) Name	Sub-discipline: Hong Kong Law Required Course(s):	Sub-discipline: Hong Kong Taxation Required Course(s):	Offering Mode	Contact Number (Admissions Section)
City University of Hong Kong	BBA (Hons) in Accountancy; or	LW2903 Business and Law; <u>and</u> LW3902 Company Law	AC 4251 Taxation and Tax Planning	Full-time	Department of Accountancy 2788 7932
	BBA (Hons) in Accountancy and Law; or	LW2903 Business and Law; <u>and</u> LW3902 Company Law	AC 4251 Taxation and Tax Planning	Full-time	
	BBA (Hons) in Accountancy and Management Information Systems; or	LW2903 Business and Law; <u>and</u> LW3902 Company Law	AC 4251 Taxation and Tax Planning	Full-time	
	Master of Arts in Professional Accounting and Information Systems; or	LW5924 Law Relating to Business Environment; <u>and</u> LW6913 Corporation, Insolvency and Employment Law	AC 6551 Taxation	Part-time	
	Postgraduate Certificate in Professional Accounting	LW5942 Law of Business and Organisations	AC 6551 Taxation	Part-time/ Part-time intensive/ Full-time	
The Chinese University of Hong Kong	Graduate Diploma in Professional Accountancy	ACY 4904 Business and Company Law	ACY 4906 Taxation and Tax Planning	Part-time	The Asia-Pacific Institute Of Business 2603 5119
The Hong Kong Polytechnic University	BA (Hons) in Accountancy; or	BUSS 252 Aspects of Business Law; <u>and</u> BUSS 351 Aspects of Company Law	ACCT 314 Hong Kong Tax Framework	Full-time	School of Professional Education and Executive Development 2766 5388
	BA (Hons) in Accountancy (Part-time 3-year route or 5-year route); or	BUSS 252 Aspects of Business Law; <u>and</u> BUSS 351 Aspects of Company Law	ACCT 304 Hong Kong Tax Framework 1; <u>and</u> ACCT 307 Hong Kong Tax Framework 2	Part-time	
	Postgraduate Diploma in Professional Accounting	Not relevant	ACCT 526 Hong Kong Tax Framework	Part-time or CyberU Mode	Department of Accountancy 2766 7039
The Open University of Hong Kong	BBA (Hons) in Accounting; or	B260 Business Law; <u>and</u> B302 Company Law	B404 Taxation	Part-time	School of Business and Administration 2768 6940
	Postgraduate Diploma in Professional Accounting	B868 Corporate Law	B864 Tax Framework	Part-time	