



26 November 2004

Notice to professional students:

Transitional Arrangements for ACCA students – Aptitude Test of HKICPA

ACCA students registered on or before 15 August 2004 will be exempted from the Aptitude Test requirement for membership of the Hong Kong Institute of Certified Public Accountants (HKICPA) provided that these students are able to complete your ACCA Examinations on or before the extended deadlines (ie. 30 June 2007 for relevant graduates, 30 June 2008 for non-relevant graduates and 30 June 2009 for non-degree holders).

This applies regardless of whether students apply for HKICPA membership before, on or after 30 June 2005. Please note that these students will be subject to the authorized employer/supervisor requirements for working experience acquired by HKICPA on or after 1 July 2005.