

Hkiaat Past Paper 5

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For degree holders, a maximum 10 modules at the Associate Level (Modules 1 - 10) can be exempted while for sub-degree holders, a maximum 5 modules (Modules 1 - 5) can be exempted. Module exemption can also be obtained through the study of programmes accredited by the Institute.

Pre-entry education

The Final Examination will be a 4.5-hour (including 0.5 hour reading time) open-book examination. Students are expected to integrate technical knowledge and professional skills across all areas of accounting and related fields in the analysis and solution of complex professional problems.

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