



Apprenticeship/ internship programme of Authorized Employer (“AE”)/ Authorized Supervisor (“AS”)

Under the revised Practical Experience Framework (“PE Framework”), the AE/ AS can submit the followings to obtain the Institute’s pre-approval of their apprenticeship/ internship programmes so that their apprentices/ interns can recognize the relevant practical experience up to one year.

- 1) **A written request by the Member-In-Charge of an AE or AS** to confirm the fulfilment of the following criteria:
 - The nature of work must fall within the Technical and Enabling Competences with appropriate level of proficiency under the Institute’s PE Framework;
 - Relevant training by the AE/ AS must be in place for the interns;
 - Duration of the apprentices/ interns programme should be at least three months and the accumulated employment period entitled for practical experience recognition of the apprentices/ interns should be at a maximum of one year which could be spread across for more than one calendar year;
 - The apprentices/ interns must satisfy the minimum working days (on pro-rata basis) stipulated by the PE Framework;
 - The AE/ AS must comply with all other requirements in the PE Framework; and
 - The apprentices/ interns should be undergraduates or higher.
- 2) **A list of apprentices/ interns** containing the following:
 - Full English name;
 - Period of practical experience to be obtained (e.g. Jan to Mar 2026);
 - No. of years of their undergraduate programme;
 - HKID no. (first 4 digit) (e.g. A123);
 - Counselor ID; and
 - Counselor Name and their full member no.
- 3) **Supporting document** to demonstrate the fulfilment of listed criteria in point 1, including but not limited to:
 - Training curriculum of the programme;
 - Job duties of the apprentices/ interns;
 - Performance review records of the interns (sample); and
 - Any other materials considered relevant.
- 4) **Payment:** A fee of HK\$5,000 will be charged per programme per year and it will be non-refundable.

For enquiries, please contact Practical Experience Team by email to pef@hkicpa.org.hk.

Personal Data (Privacy) Ordinance

All information provided in this application will be used by the Institute for the purposes relating to the administration of the practical experience requirements for membership admission under the Professional Accountants Ordinance and Professional Accountants By-laws. In addition, the Institute may use the collected data for statistical research and analysis. The provision of personal data by means of this application is voluntary. However, insufficient information may result in rejection of the application. Data collected may be accessible by the Institute's officers, committees or persons processing the application and related matters.

Unless otherwise agreed, any documents containing personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws. Please refer to the Institute's privacy policy and personal information collection statement on its website at: <https://www.hkicpa.org.hk/en/Tools/Privacy-policy>.