



## Practical experience requirements for QP students under the Mutual Examination Paper Exemptions Agreement ("MEPE") – Chinese Institute of Certified Public Accountants ("CICPA")

To satisfy the Institute's practical experience requirements for HKICPA membership admission, QP students are required to obtain the appropriate type and level of practical experience under an Authorized Employer ("AE") or Authorized Supervisor ("AS") accredited by the Institute.

You may search for the existing AE/ AS from the links below:

[List of Authorized Employers](#)

[List of Authorized Supervisors](#)

### **For students who are working under a registered AE/ AS**

You may start recording your practical experience by following the [practical experience process](#).

### **For students who are not working under a registered AE/ AS**

Your practical experience may be recognized if ALL of the following criteria are fulfilled:

<b><u>Criteria for QP student</u></b>	<b><u>Criteria for QP student's employer</u></b>
<ul style="list-style-type: none"> <li>• You are a CICPA full member;</li> <li>• You are working in the Mainland;</li> <li>• You are required to complete the Practical Experience Training Records, which includes:               <ol style="list-style-type: none"> <li>a) <a href="#">Annual Practical Experience Training Records</a> *</li> <li>b) <a href="#">Final Sign off - Practical Experience Training Records</a> *</li> <li>c) <a href="#">Practical Experience Training Records Summary</a> *</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>• The organization is located in the Mainland;</li> <li>• It is not a registered AE; and does not employ any AS registered;</li> <li>• The employer is required to complete an <a href="#">Organizational Review Questionnaire</a> * with supporting documents to demonstrate the compliance with the quality of training and work environment;</li> </ul> <p><b>Important note:</b> The employer must fulfil one of the conditions as illustrated in <b>Part A</b> of the <a href="#">Organizational Review Questionnaire</a>.</p>

Please submit the above documents \* along with your HKICPA membership application form (Form R-3) to the Institute.

**Useful link:**

[HKICPA admission requirement](#)