Qualification Programme (QP)

Practical Experience Online System

(Application for Registration as an Authorized Supervisor)

User Guide

Application for Registration as an Authorized Supervisor (AS)

User Guide

This user guide shows you how to complete an application form for registration as an AS of the Hong Kong Institute of Certified Public Accountants (the Institute). Please read this document carefully before completing the form.

Where to find an application form

To access the form, you should visit the Institute's website:

http://www.hkicpa.org.hk **> Become a Hong Kong CPA > QP > Revised Practical Experience Framework > Overview for Authorized Employers and Authorized Supervisors > Overview for Authorized Employer / Authorized Supervisor - Application requirements and authorization process > Online Application for AS Registration**

Before application

Please prepare copy of identification document (e.g. HKID/ passport) and membership certificate/ license.

- *only applicable for non-members of the Institute*.

Note: *For identity document/ membership certificate, please mark **COPY** across the image before upload*

If you wish to apply for group registration under the AS scheme, please also prepare a scanned copy of a letter, issued by a director of the holding company of your organization, certifying the fulfilment of group registration requirements.

During application

Applicants should ensure the input data in each section is correct and then click the "Validate & Save" button before moving to the next section.

After submission

Applicants will receive an email after successful submission of the application. Upon receipt all of the required information, an application result will normally be available **within two months**. Any missing or incomplete information can delay the processing of the application.

The Institute reserves the right to verify where necessary the information furnished by the applicant with any third parties concerned.

Successful registration as an AS

➢ An AS certificate will be issued, and your name and organization will be posted on the Institute's website.
➢ The AS and QP student(s) provided in the form will receive a welcome email, which contains information about how to access the online system for Practical Experience Framework.
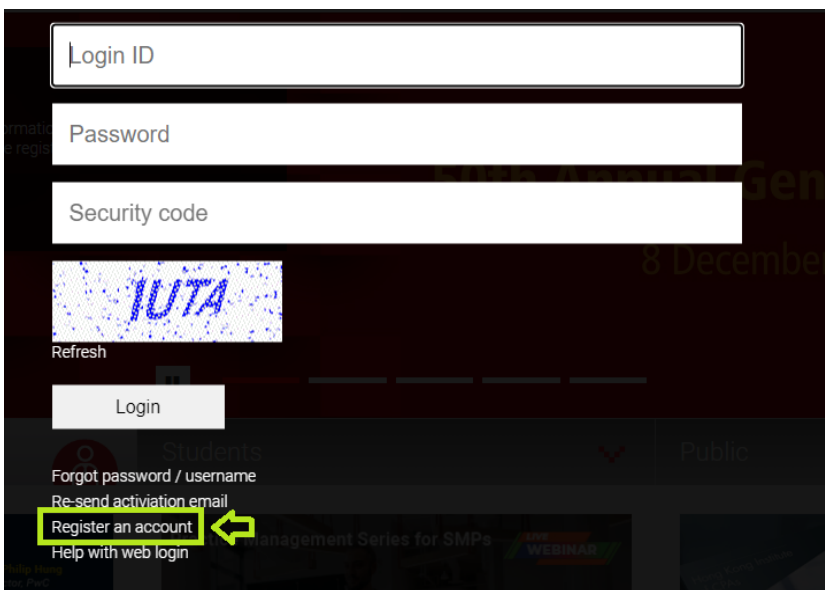
Before application – register a web account

(only applicable for applicants without a web account).

1. Go to the Institute's website (http://www.hkicpa.org.hk) and click "Login".
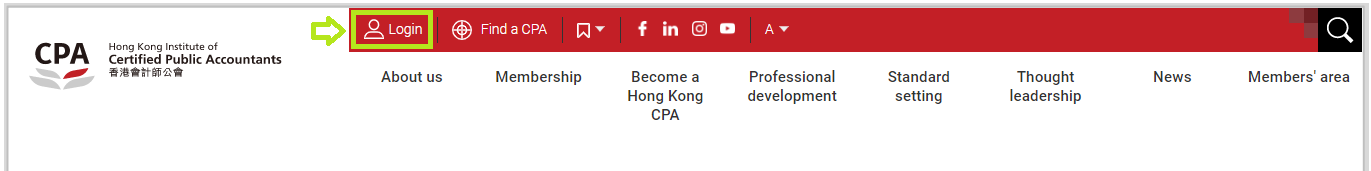
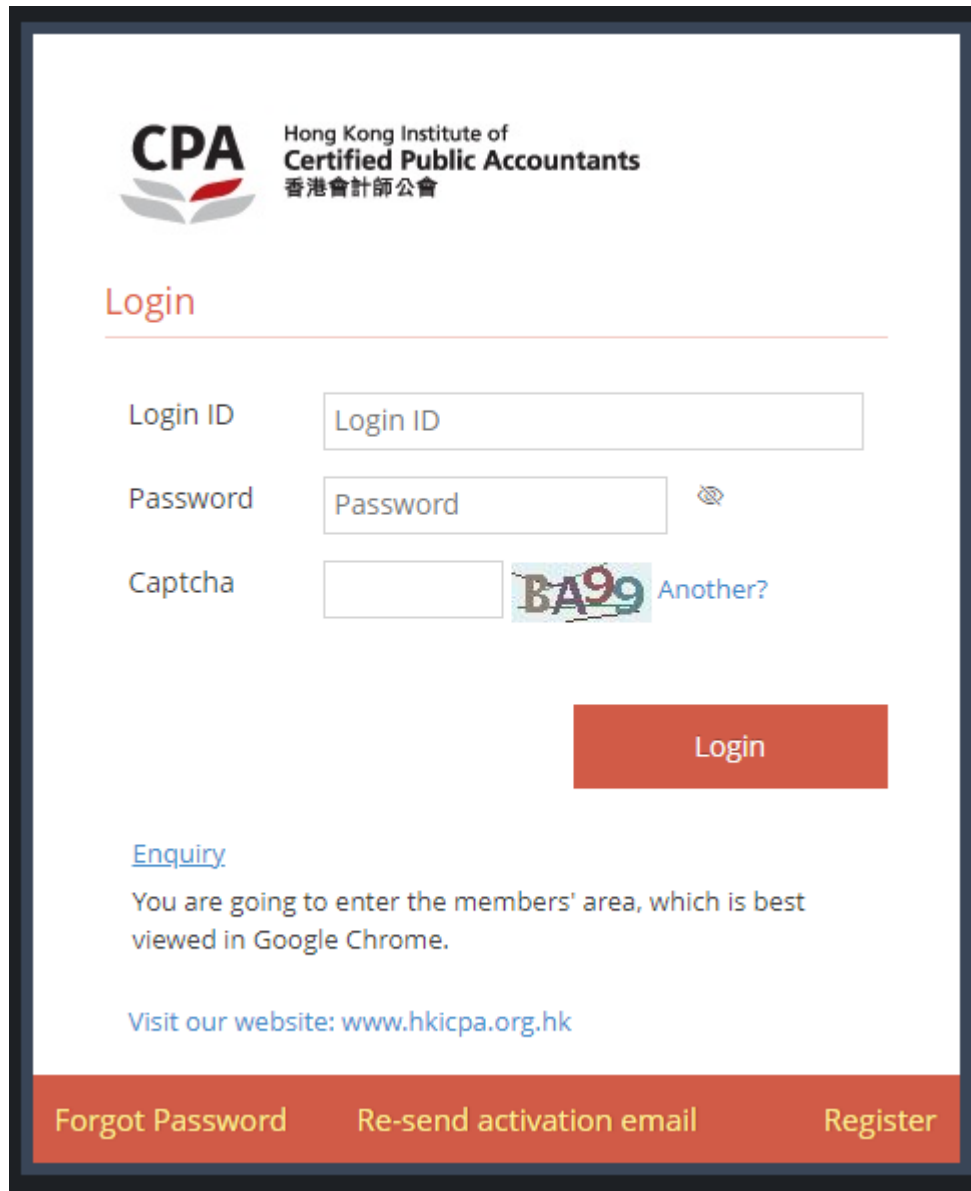2. Select "Register an account" and then fill in the information.

Note: You should use a valid **business email address**, which will be used for communication on matters relating to this application.

3. Check your email box for the account activation email and then login.

How to fill out the application form

To fill in the application form, please click here and login to your web account. For HKICPA members, please use your member login.

After login, please follow the steps below to complete the application form.

Step 1: Read the **Welcome** page information carefully and click "Next" button to go to the next section.

Note: You can click the information icon 🛈 to view reminder notes under different sections.

Step 2: Complete **Self-Assessment** on the compliance with the Practical Experience Codes and Guidelines.

Click "Validate & Save" button before moving to the next section.

Note: Read the Practical Experience Codes and Guidelines carefully.

Illustrative Example:

(1) Select "Yes" or "No" for each guideline.

(2) If you select "No", please click "Details" and provide the particulars of non-compliance and rectification plan.

Step 2 of 12: SELF ASSESSMENT

Validate & Save

CODE 1: The AE/AS exhibits professional and ethical practices.

GUIDELINE	DESCRIPTION	Do you / Does your organization comply with the Guideline?	Details
Guideline 01	The AE/AS's employing organization meets its regulatory and ethical requirements in its country of residence.	NO	Details
Guideline 02	The AE/AS or the individuals involved in training have no ethical or professional issues.	YES	

CODE 2: The AE/AS is committed to and identifies the training and development needs of QP students.

GUIDELINE	DESCRIPTION	Do you / Does your organization comply with the Guideline?	Details
Guideline 03	The AE/AS identifies and provides adequate resources to train QP students.	YES	
Guideline 04	The AE identifies and assigns qualified accountants with suitable experience as Counselors and provides resources to enable them to fulfil their role. The AS should be a qualified accountant with suitable experience and ensure appropriate resources are provided by the AS's employing organization to enable the AS to fulfil his/her role.	YES	
Guideline 05	The Member-In-Charge, Counselors, AS, and QP students understand their roles and responsibilities for training and development.	YES	
Guideline 06	The AE/AS sets the QP students' objectives as part of a performance review.	YES	
Guideline 07	The AE/AS identifies opportunities for QP students to obtain appropriate practical experience.	YES	
Guideline 08	The AE/AS ensures QP students understand how they contribute to the organizational or departmental objectives.	YES	

Cancel   **Details**   **Validate & Save**

Guideline No. Guideline 01

Description The AE/AS's employing organization meets its regulatory and ethical requirements in its country of residence.

Details of Non-Compliance

Rectification Plan

Target Completion Date

Step 3: **Upload Supplementary** to provide relevant information with supporting evidence to demonstrate the compliance with the Practical Experience Codes and Guidelines.

Step 3 of 12: UPLOAD SUPPLEMENTARY

<div align="right">Save</div>

To facilitate the application process, applicant is required to provide relevant information with supporting evidence on the following aspects to demonstrate the compliance with the Practical Experience Codes and Guidelines.

1. Work and training environment;

2. Performance appraisal system; and

3. Monitoring of QP student's practical experience

Please complete the **"Guide for Provision of Information for Registration of as an Authorized Employer/ Authorized Supervisor" (the "Guide")** and upload to this tab. Please also upload **relevant supporting evidence** as prescribed in Part II of the Guide.

You can click "Add Attachment" button to upload the completed Guide and relevant supporting evidence.

We may contact you if further information or clarification is required from you in relation to your application.

▼ **Attachments**

Add Attachment

(1) Attach supporting documents.

(2) Click "Save" to save the upload documents.

Step 4: Fill in your **Personal Particulars** and attach supporting document (if applicable).
Click "Validate & Save" button before moving to the next section.

Step 4 of 12: PERSONAL PARTICULARS

Validate & Save

HKICPA Member   Yes

CPA

HKICPA Membership No. _____

(1) Select **"No"** here for **non-HKICPA member** and fill in the qualification details as shown below.

PERSONNEL

Other Institute's member

*Title ____

HKICPA Member   No

Family Name

Other professional accountancy qualification

Given Name

Name of Institute _____ 🔍

Chinese Name ____

Qualification _____

Membership/License No. _____

CONTACT DETAILS

Date of Admission _____ 📅

*Address Type ____

Upload copy of identification document (e.g. HKID/ Passport) and membership certificate/ license

*Country/Region ____

Add Attachment   ⓘ

*Address 1 _____

Address 2 _____

Address 3 _____

Click the information icon ⓘ to view reminder notes.

Reminder to Other Institute's member:
Please upload copy of identification document (e.g. HKID/ passport) and membership certificate/ license.

*Note: For identity document/ membership certificate, please mark **COPY** across the image before upload.*

(2) Click "Validate & Save" to save after inputting data.

Step 5: Fill in your **Current Employment**.
Click "Validate & Save" button before moving to the next section.

Step 5 of 12: CURRENT EMPLOYMENT		Validate & Save
*CPA Practice	Yes	
Firm/Corporate Practice/PC No.		
	If apply AE/AS with Practice in own name, please input PC No.	
Name of Employing Organization (English)		
Name of Employing Organization (Chinese)		
	☐ For other non-profit organization or institute or overseas organization, please check.	
*Country/Region		
*Address 1		
Address 2		
Address 3		
Address 4		
Address 5		
Company Website		
Department		
*Job Position		
*Commencement Date of Employment		
No. of staff under your supervision	0	

Step 6: Select the **Nature of Business** of your organization.
Click "Validate & Save" button before moving to the next section.

Step 6 of 12: NATURE OF BUSINESS	Validate & Save

○ CPA Firm
○ Commerce (Banking and Insurance)
○ Commerce (Corporate and Finance)
○ Commerce (Financial Services)
○ Industry (Manufacturing, Engineering or Electronics)
○ NGO / Charity / Social Services
○ Public Sector / Government
○ Education / Training
○ Others, please specify

Step 7: Provide the **Size of your Organization**.
Click "Validate & Save" button before moving to the next section.

Step 7 of 12: SIZE OF ORGANIZATION	Validate & Save

No. of employees in the organization: *

○ A. 1 - 10
○ B. 11 - 50
○ C. 51 - 100
○ D. 101 - 200
○ E. 201 - 500
○ F. 501 - 1000
○ G. More than 1000

No. of HKICPA members and accounting staffs employed by the organization: *

○ A. 1 - 10
○ B. 11 - 50
○ C. 51 - 100
○ D. 101 - 200
○ E. 201 - 300
○ F. More than 300

Estimated annual no. of student intake : [0]

Step 8: **Group Registration**

- If you <u>do not need to apply for group registration</u>, please choose "No" under "Apply group registration under AS scheme", then click "Validate & Save" button before moving to the next section.

- If you need to apply for group registration, please follow the below instructions. Click "Validate & Save" button before moving to the next section.

Fill in the information of subsidiary(ies),

Click "Notes" for the group registration letter template.

Step 8 of 12: GROUP REGISTRATION

Notes

A qualified person may perform group registration provided that his/ her employing organization and its subsidiaries are operating under a centralized accounting function and that the AS applicant will be responsible for training the QP students in the specified companies/ entities within the group.

To apply for group registration, the AS applicant is required to upload (i) a duly signed and stamped application letter (sample attached in Notes), (ii) a group chart showing the relationship and names of all relevant companies/ entities concerned, and (iii) their business registration certificate(s) (or equivalent document), if any.

Please upload the scanned documents in **JPEG**, **TIF** or **PDF** format.

Apply group registration under AS scheme   [Yes]   **(1)** Select "Yes"

Subsidiary(ies)

[Add Subsidiary]   **(2)** Click this button to add subsidiary(ies).

▼ **Upload supporting documents**

[Add Attachment]   **(3)** Attach supporting document (***Note***).

[Validate & Save]   **(4)** Click "Validate & Save" button.

Note: Please upload the following supporting document:

➢ **a letter**, issued by a director of the holding company, certifying the fulfilment of group registration requirements.
➢ **a group chart**, showing the relationship and names of all relevant companies/ entities concerned.
➢ **a business registration certificate** (or equivalent document) of each subsidiary.

Step 9: Fill in the particulars of **QP Student(s)** and **Other Prospective Member(s)**.

Click "Validate & Save" button before moving to the next section.

(1) Uncheck this box.

Step 9 of 12: TRAINING OF STAFF

☐ There are no QP students and other prospective members under the organization currently.

QP Student

[Add QP Student]

(2) Click this button and fill in the particulars of QP student(s). **Note:** You can make use of the optional field "AE/AS Remarks" to provide information (e.g. staff ID no.) for your internal reference.

Other Prospective Member(s)

Name of Institute of Other Prospective Member(s)	*No. of Other Prospective Member(s)
	0

[Add Other Prospective Member(s)]

(3) Click this button and fill in the particulars of Other Prospective Member.

[Validate & Save]

(4) Click "Validate & Save" button.

Step 10: Provide your **Employer's Support** with attach supporting document.
Click "Validate & Save" button before moving to the next section.

(1) Read the instruction notes.

Step 10 of 12: EMPLOYER'S SUPPORT

Validate & Save

An AS applicant is required to upload a letter of employer's support and a business registration certificate (or equivalent document) of your employing organization.

Unless the AS applicant is the sole proprietor of the organization, the letter should be signed by a senior management member (e.g. the Director, the Chief Executive Officer or the Head of the Human Resources Department) who can sign for and on behalf of the AS applicant's employing organization.

The signatory should certify the following:

"Our organization confirms that the AS applicant (Applicant's English Name) is an employee of our organization, and would provide appropriate support and resources to the AS applicant for fulfilling his/ her role as an AS, and support the training of QP students and/ or other prospective members."

Please be reminded that the letter should state the name and position held by the signatory. It should be printed on the letterhead of the AS employing organization or affixed with the organization chop.

Upload supporting document (e.g. letter of employer's support)

Add Attachment

(2) Attach supporting document as prescribed in the instruction notes (e.g. letter of employer's support)

☐ **I confirm that the letter attached to this application is supported by my employer and the individual who signs this letter holds a senior management position in the organization**

(3) Check the box to make declaration.

(4) Click "Validate & Save" button.

Step 11: Read the **Declarations** carefully and complete this section.

Step 11 of 12: DECLARATION

<div style="text-align:right">[Confirm]</div>

1. ☐ I understand the role and responsibilities of AS and agree to abide by the Practical Experience Codes and Guidelines and other requirements as prescribed by the Institute for obtaining and retaining the registration as an AS.

2. ☐ I undertake to provide a quality training environment to QP students, which should include but not limited to the following areas:

   (i) To ensure that Development Commitment will be entered into between me and QP students so that both parties can obtain clear understanding of their expectations and responsibilities, and to supervise at most 8 QP students and other prospective members at any point of time.

   (ii) To ensure that suitable arrangements will be made to monitor and supervise the QP student's progress (including on-the-job training, counseling and performance review) so that QP students can obtain appropriate breadth and depth of practical experience and develop the technical and enabling competences as prescribed in the Institute's Practical Experience Framework, and the review will take place at least twice a year.

   (iii) To ensure that the Training Records (including the Reflective Statement) of QP students are duly reviewed and signed off at least on an annual basis.

   (iv) To ensure that each QP student has prepared and maintained appropriate evidence to support the information made in the Training Records to facilitate the sign-off.

   (v) To ensure that the final Training Records of QP students will be endorsed by me at the completion of the practical experience period.

   (vi) To render assistance to help QP students prepare for the Institute's Qualification Programme.

3. ☐ I agree that upon my successful registration, the Institute may publish certain information, including my name, employing organization and appointment period, on its website and any relevant publications.

4. ☐ I undertake to complete the annual monitoring/ renewal exercise as requested by the Institute, and inform the Institute when there are any changes of the particulars under my registration as an AS.

5. ☐ I declare that I have not been subject to any disciplinary or regulatory action by the Institute or other accountancy/ regulatory bodies. I undertake to notify the details of the disciplinary or regulatory action to the Institute in writing if I am subject to any disciplinary or regulatory action by the Institute or other accountancy/ regulatory bodies.

6. ☐ I understand that the Institute has the right to terminate my registration as an AS if the Institute's Qualification and Examinations Board is of the view that I am unfit to continue the registration.

7. ☐ I undertake to fully co-operate with any enquiry, briefing, authorization visit or investigation conducted by the Institute in relation to my registration and role as an AS.

8. ☐ I declare that the information given in this form is true and complete to the best of my knowledge and belief, and I waive all claims against the Institute for any loss or damage that I may suffer arising from this form.

(1) Check the boxes to make declaration.

(2) Click "Confirm" button.

Step 12: **Submit** the online form.

Step 12 of 12: SUBMISSION
SUBMIT

Please click the "Printer" button to print this form for review.

You should ensure that the information in this form is true and correct to the best of your knowledge and belief.

(1) Click the "Printer" icon to export and review your completed form.

(2) Click "SUBMIT" button to submit the form.

Please be reminded to save the printed report in a secured location as the report may contain personal data.

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.

Note: After submission, the date and time of submission will appear on the screen. ***Please save a copy of the submitted form for your record.*** *You will not be able to access to the submitted form once you log out the system.*

Enquiry

Please send email to pef-enquiry@hkicpa.org.hk .

END