

# HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

## AUTHORIZED EMPLOYER – INFORMATION UPDATE FORM

### IMPORTANT:

- Please read the Notes carefully before completing this Form.
- **Personal Data (Privacy) Ordinance:** All information provided in this form will be used for purposes relating to the administration of the Institute's practical experience requirements for membership admission under the Professional Accountants Ordinance. In addition, the Institute may use the collected data for statistical research and analysis. The provision of personal data by means of this form is voluntary. Data collected is accessible to officers, committees or persons processing the updating and related matters.
- Applicants may access their personal data kept by the Institute and if applicable correct or update it.
- The completed Information Update Form should be sent to the Institute by fax: 2147 3293/2865 6603 OR by post to: Student Education and Training Department, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong. Authorized Employers may also submit this Form by hand to the Institute's service counter at the above address during office hours.
- For enquiries, please contact the Student Education and Training Department of the Institute via email at: [etd@hkipa.org.hk](mailto:etd@hkipa.org.hk); on telephone: 2287 7228; or by fax: 2147 3293/2865 6603.

### Section 1 – NAME OF ORGANISATION ◆

New name: \_\_\_\_\_ Effective date: \_\_\_\_\_  
(dd/mm/yyyy)

### Section 2 – CONTACT DETAILS ◆

Office address : \_\_\_\_\_  
\_\_\_\_\_ Effective date: \_\_\_\_\_  
(dd/mm/yyyy)

Tel. no.: \_\_\_\_\_ Fax. no.: \_\_\_\_\_

Website: \_\_\_\_\_ Email: \_\_\_\_\_

### Section 3 – INCOMING TRAINING PERSONNEL

#### Details of incoming Member-In-Charge

Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
(Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ HKICPA membership no.: \_\_\_\_\_

Tel. no.: \_\_\_\_\_ Fax. no.: \_\_\_\_\_ Email: \_\_\_\_\_

Effective date of this change: \_\_\_\_\_ (dd/mm/yyyy)

\* Please delete as appropriate.

◆ Relevant information will be updated in the List of Authorized Employers posted in the Institute's website at: [www.hkipa.org.hk](http://www.hkipa.org.hk).

**Details of incoming Scheme Co-ordinator**

Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Service since: \_\_\_\_\_  
 (dd/mm/yyyy)

Tel. no.: \_\_\_\_\_ Fax. no.: \_\_\_\_\_ Email: \_\_\_\_\_

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Other accountancy body (Please specify: \_\_\_\_\_)

Effective date of this change: \_\_\_\_\_ (dd/mm/yyyy)

**Details of incoming nominated Counselor(s)**

1. Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Service since: \_\_\_\_\_  
 (dd/mm/yyyy)

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Member of other accountancy body

- Name of Institute: \_\_\_\_\_
- Date of admission: \_\_\_\_\_  
 (dd/mm/yyyy)
- Membership no.: \_\_\_\_\_

Effective date of this change: \_\_\_\_\_ (dd/mm/yyyy)

2. Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Service since: \_\_\_\_\_  
 (dd/mm/yyyy)

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Member of other accountancy body

- Name of Institute: \_\_\_\_\_
- Date of admission: \_\_\_\_\_  
 (dd/mm/yyyy)
- Membership no.: \_\_\_\_\_

Effective date of this change: \_\_\_\_\_ (dd/mm/yyyy)

3. Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Service since: \_\_\_\_\_  
 (dd/mm/yyyy)

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Member of other accountancy body

- Name of Institute: \_\_\_\_\_
- Date of admission: \_\_\_\_\_  
 (dd/mm/yyyy)
- Membership no.: \_\_\_\_\_

Effective date of this change: \_\_\_\_\_ (dd/mm/yyyy)

*(Please use separate sheet, if necessary)*

#### Section 4 – OUTGOING TRAINING PERSONNEL

##### Details of outgoing Member-In-Charge

Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ HKICPA membership no.: \_\_\_\_\_

Tel. no.: \_\_\_\_\_ Fax. no.: \_\_\_\_\_ Email: \_\_\_\_\_

Effective date of this change: \_\_\_\_\_ (dd/mm/yyyy)

##### Details of outgoing Scheme Co-ordinator

Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Effective date of this change: \_\_\_\_\_  
 (dd/mm/yyyy)

Tel. no.: \_\_\_\_\_ Fax. no.: \_\_\_\_\_ Email: \_\_\_\_\_

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Other accountancy body (Please specify: \_\_\_\_\_)

\* Please delete as appropriate.

# Please put a "✓" in the appropriate box.

**Details of outgoing nominated Counselor(s)**

1. Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Effective date of this change: \_\_\_\_\_  
 (dd/mm/yyyy)

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Member of other accountancy body

- Name of Institute: \_\_\_\_\_
- Date of admission: \_\_\_\_\_  
 (dd/mm/yyyy)
- Membership no.: \_\_\_\_\_

2. Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Effective date of this change: \_\_\_\_\_  
 (dd/mm/yyyy)

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Member of other accountancy body

- Name of Institute: \_\_\_\_\_
- Date of admission: \_\_\_\_\_  
 (dd/mm/yyyy)
- Membership no.: \_\_\_\_\_

3. Name: (Mr./Mrs./Ms.\*) \_\_\_\_\_ ( \_\_\_\_\_ )  
 (Full name in BLOCK letters) (Chinese name, if any)

Job position: \_\_\_\_\_ Effective date of this change: \_\_\_\_\_  
 (dd/mm/yyyy)

Professional qualification#:  HKICPA membership no.: \_\_\_\_\_  
 Member of other accountancy body

- Name of Institute: \_\_\_\_\_
- Date of admission: \_\_\_\_\_  
 (dd/mm/yyyy)
- Membership no.: \_\_\_\_\_

**(Please use separate sheet, if necessary)**

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**Section 5 –**

For and on behalf of:

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**Name of Organisation**

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**Signature**

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**Company Chop**

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**Name of the Member-In-Charge**

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**Date**

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## NOTES

Please read these notes carefully before completing **FORM AEMP-U**

### NOTE 1 – THE AUTHORIZED EMPLOYERS SCHEME

- 1.1 The quality and contribution of practical experience can be substantially influenced by the nature and standard of supervision received by the registered students of the Hong Kong Institute of Certified Public Accountants (“HKICPA” / “the Institute”). This relates both to the acquisition and development of generic competencies and professional attitudes and to more specific technical competencies.
- 1.2 Particular recognition is being given to the vital role of supervision by introducing Authorized Employers and by increased support to employers by the HKICPA. This important feature is to make even closer the key tripartite relationship between registered students, their employers and the HKICPA.
- 1.3 The Authorized Employers Scheme will involve the Institute accrediting the Authorized Employers on a corporate level so that they have a clear understanding of their obligations in ensuring that registered students attain the appropriate type and level of practical experience for membership admission. This approach provides additional quality assurance and control where the Authorized Employers will have a detailed training framework in place to assess the registered students' competencies.
- 1.4 With effect from 1 January 2005, registered students have to work either under an Authorized Employer or an Authorized Supervisor in his/her employing organisation to acquire the required practical experience for HKICPA membership admission purposes. This should provide a more flexible approach and should cater to the needs of those registered students working for CPA practices and those working in commerce and industry where employer authorisation may not be appropriate.
- 1.5 An organisation eligible for registration as an Authorized Employer can be a CPA practice, a commercial or public entity. A holding company of a group together with its subsidiaries or an entity with its affiliates which will be training registered students of the Institute under the Practical Experience Framework for HKICPA membership purposes may register as an Authorized Employer provided that the subsidiaries/affiliates are operating under a centralised human resources function and under the influence and control of the Member-In-Charge so that the group as a whole provides a consistent training environment (human resources and training systems) to the registered students. The organisation is required to submit a group chart, certified as true and correct by the Member-In-Charge, showing the names of the holding company/entity and subsidiaries/affiliates which will be training registered students of the Institute for HKICPA membership admission.

### NOTE 2 – MEMBER-IN-CHARGE (“MIC”)

- 2.1 The MIC must be a HKICPA member and hold a senior management position in the organisation, such as the proprietor or partner of a CPA practice or a director of a commercial organisation.
- 2.2 The application **must be** signed by the MIC for and on behalf of the organisation.
- 2.3 The MIC will have the overall responsibility for the Authorized Employer registration.
- 2.4 The MIC can also register as a Counselor to train registered students.
- 2.5 The MIC should notify the Institute if he/she has information that the nominated Counselor(s) has/have been subject to disciplinary action by the HKICPA or other accountancy bodies. A disciplinary record with HKICPA or other accountancy bodies of a Counselor will not automatically result in rejection of the nomination of the Counselor concerned. The Institute, may, however, wish to make further enquiries before approving the nomination of the Counselor.

**NOTE 3 – SCHEME CO-ORDINATOR (“SC”)**

- 3.1 The SC will serve as a communication channel with the HKICPA.
- 3.2 The SC will be responsible for the co-ordination of the Authorized Employers Scheme within the organisation.
- 3.3 The SC is not required to possess a professional qualification if s/he will only take up a communication and co-ordination role.
- 3.4 The SC who is also nominated as a Counselor has to satisfy the corresponding qualifying requirements before s/he is eligible to sign off Training Records of registered students under the Authorized Employer’s employ.

**NOTE 4 – COUNSELOR**

- 4.1 An Authorized Employer is required to nominate suitable staff member(s) who has at least three years' membership with HKICPA or an accountancy institute accepted by the Council of the Institute to serve as Counselor(s). Full members of the following accountancy bodies currently accepted by the Council are eligible to become a Counselor of the Authorized Employer:-

Institute of Chartered Accountants in Australia	Institute of Chartered Accountants of Zimbabwe
Institute of Chartered Accountants in England and Wales	New Zealand Institute of Chartered Accountants
Institute of Chartered Accountants in Ireland	South African Institute of Chartered Accountants
Institute of Chartered Accountants of Scotland	Canadian Institute of Chartered Accountants
CPA Australia*	

\* Only CPA Australia (“CPAA”) members who fall under the old or new Mutual Recognition Agreement (“MRA”) between the Institute and CPAA and meet the requirements for HKICPA membership are eligible to become a Counselor of the Authorized Employer.

For the details of the old and new MRAs between the Institute and CPAA, please refer to the HKICPA website at: [http://www.hkicpa.org.hk/recognition\\_overseas/CPA\\_Australia.pdf](http://www.hkicpa.org.hk/recognition_overseas/CPA_Australia.pdf).

- 4.2 Full members of HKICPA who have not attained three years' membership with HKICPA but have at least three years' membership with their parent institute previously recognised by the Council of HKICPA are also eligible to become a Counselor of the Authorized Employer.
- 4.3 Counselors are delegated with the responsibilities to train registered students under the employ of the Authorized Employer and sign off Training Records of the registered students at least on an annual basis.
- 4.4 The Counselor does not have to be the immediate supervisor of the registered student(s) but s/he is required to be available and able to motivate, counsel and advise the registered student(s) under his/her supervision to prepare effectively to meet the HKICPA's practical experience requirements for membership admission purposes.
- 4.5 Each Counselor can **at most** supervise 8 registered students/prospective members at any one time. However, if s/he wishes to supervise more than 8 registered students/prospective members, prior approval from the Institute must be sought by the relevant Authorized Employer and the Institute will consider such applications on an individual merit basis.
- 4.6 HKICPA members who have registered as a Counselor will be entitled to 5 verifiable CPD hours per annum for supervising a registered student. At most 20 verifiable CPD hours per year can be claimed under such role.

**NOTE 5 – RECOGNITION AND BENEFITS**

- 5.1 After registration, an Authorized Employer is welcome to mention its status as “An Authorized Employer of the Hong Kong Institute of CPAs” in its recruitment advertisements and materials to attract budding accountants to join the organisation. With regard to publicity for any other purposes, prior approval should be obtained from the Institute for any reference made to and/or the use of the Institute’s name in any promotional materials.
- 5.2 A list of newly-registered Authorized Employers will be posted on the HKICPA website at [www.hkicpa.org.hk](http://www.hkicpa.org.hk) and updated from time to time.
- 5.3 A full list of Authorized Employers with their name, address and contact details will be posted on the HKICPA website at: [www.hkicpa.org.hk](http://www.hkicpa.org.hk).
- 5.4 The Institute will provide guidelines and information to Authorized Employers from time to time to assist them in carrying out their responsibilities under the Scheme.

**NOTE 6 – CHANGE OF PARTICULARS**

Any change in contact details and training personnel after the submission of the application should be notified to the Registrar in writing within one month thereof. A notification without signature or via email is not accepted for the purpose.

**NOTE 7 – ENQUIRIES**

For enquiries, please contact the Student Education and Training Department of the Institute via email at: [etd@hkicpa.org.hk](mailto:etd@hkicpa.org.hk). or on telephone: 2287 7228 or by fax: 2147 3293/2865 6603.

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