



Hong Kong Institute of **Certified Public Accountants**

(Incorporated by the Professional Accountants Ordinance, Cap. 50)

Application for Registration as an Authorized Employer

For Office Use Only

Name of Organisation:

_____ (in English)

_____ (in Chinese, if any)

Registration No. (if any): _____

Formal approval given on: _____ **at** _____ **C.M.**

Registration effective from: _____

IMPORTANT:

- Please read the Notes carefully before completing this Form.
- Please complete all sections in **BLOCK LETTERS** and in **BLACK**.
- **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. However, insufficient information may result in rejection of an application. Data collected is accessible to officers, committees or persons processing the application and related matters.

Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Admission Department at 27th Floor, Wu Chung House, 213 Queen’s Road East, Wanchai, Hong Kong (tel: 2287 7228) for the purpose.

Section 1 – NAME OF ORGANISATION

_____ (in English)
 _____ (in Chinese, if any)

Section 2 – CONTACT DETAILS

Address : _____

Tel. no. : _____ Fax. no. : _____

Website : _____ Email address : _____

Section 3 – NATURE OF BUSINESS #

- | | |
|---|--|
| <input type="checkbox"/> Commerce | <input type="checkbox"/> Industry |
| <input type="checkbox"/> CPA practice | <input type="checkbox"/> Not-for-profit organisation |
| <input type="checkbox"/> Education institution | <input type="checkbox"/> Others (please specify) _____ |
| <input type="checkbox"/> Government / Public sector | |

Section 4 – SIZE OF ORGANISATION #

Please specify

HKICPA registered students employed : 1 - 4 5 - 10 11 - 20 21 - 50 _____
 by the organisation # Annual intake : _____

HKICPA members and accounting staff : 1 - 10 11 - 50 51 - 100 101 - 200 _____
 employed by the organisation #

Total number of employees in the : 1 - 10 11 - 50 51 - 100 101 - 200 _____
 organisation #

Section 5 – TRAINING FACILITIES #

Location of training facilities	Maintenance of library facilities
<input type="checkbox"/> Within the organisation’s premises	<input type="checkbox"/> Yes
<input type="checkbox"/> Other location (Please specify): _____	<input type="checkbox"/> No

Please "✓" in the appropriate box.

Section 6 – TRAINING PERSONNEL # (see Notes 2 – 4)

Details of Member-In-Charge

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

Job position: _____ HKICPA membership no.: _____

Tel. no.: _____ Fax. no.: _____ Email address: _____

Details of nominated Scheme Co-ordinator

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

Job position: _____ Service since: _____
 (dd/mm/yyyy)

Tel. no.: _____ Fax. no.: _____ Email address: _____

Professional qualification: HKICPA membership no.: _____
 Other accountancy body (Please specify: _____)

Details of nominated Counselor(s) (Please use separate sheets if space is not sufficient)

1. Name: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, 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.: _____

2. Name: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, 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.: _____

* Please delete as appropriate.

Please "✓" in the appropriate box.

3. Name: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, 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.: _____

4. Name: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, 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.: _____

5. Name: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, 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.: _____

6. Name: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, 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.: _____

* Please delete as appropriate.

Please "✓" in the appropriate box.

Section 7 – DECLARATION

We agree to abide by the following principles/requirements and others to be prescribed by the Hong Kong Institute of Certified Public Accountants from time to time for the registration as an Authorized Employer: -

1. Have a strong commitment to provide appropriate work experience to HKICPA registered students/prospective members for membership admission purposes.
2. Have appropriate professional, organisational and information technology resources to provide quality staff development and training to registered students/prospective members.
3. Be committed to staff development and keeping all staff up to date.
4. Display a professional approach to accounting with supportive senior management attitude towards modern systems, compliance with best practice and continuous improvement.
5. Have undertaken due procedures to ascertain from the nominated Counselor(s) whether he/she has been subject to disciplinary action by the Institute or other accountancy bodies.
6. Ensure registered students/prospective members can obtain appropriate breadth and depth of practical experience and develop the technical and generic competencies as prescribed by the HKICPA from time to time.

After the registration as an Authorized Employer, we undertake:

1. that the nominated Scheme Co-ordinator will serve as the contact person with HKICPA.
2. that member(s) of the HKICPA or a recognised professional accountancy institute in the organisation will assume the role of Counselor(s) to train registered students/prospective members.
3. to have internal procedures for monitoring and supervision, including on-the-job training, counseling and development of both technical and generic competencies, of registered students/prospective members.
4. to make arrangements for the registered students/prospective members to be supervised by another Counselor, in case of the resignation, reassignment, reallocation, etc. of the supervising Counselor.
5. to render assistance to help the registered students/prospective members prepare for the HKICPA Qualification Programme.
6. to complete an annual update/declaration to the Institute concerning our training framework and to update HKICPA on any changes to the training personnel and HKICPA registered students/prospective members under our supervision.
7. to undergo a HKICPA review for renewing our registration as an Authorized Employer before the expiry of the appointment period.

We declare that the above information is true and complete to the best of our knowledge and belief, and we waive all claims against the HKICPA for any loss or damage we may suffer arising from this application. We agree that the Institute may publish our information, including the name of the organisation, contact details and appointment period in any relevant publications and its website.

For and on behalf of :

Name of the organisation★

Signature

Organisation chop

Name of the Member-In-Charge

Date

- ★ (i) For an organisation which is not a CPA practice registered with the HKICPA, please submit a copy of the organisation's Business Registration Certificate together with the application.
- (ii) For an organisation applying for registration of a group of entities (i.e. a holding company/entity with its subsidiaries/affiliates) as an Authorized Employer, please also 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/prospective members of the Institute. (Please see note 1.5.)

Please return the completed application form **by post** to:
The Registrar, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.
P.S. Applicants may also submit their applications by hand to the Institute's service counter at the above address during office hours.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING **FORM AEMP**

NOTE 1 – THE HKICPA 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/prospective members 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/prospective members, 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/prospective members 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'/prospective members' competencies.
- 1.4 With effect from 1 January 2005, registered students/prospective members 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/prospective members 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/prospective members 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/prospective members. 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/prospective members 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/prospective members.
- 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/prospective members 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.

- 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/prospective members under the employ of the Authorized Employer and sign off Training Records of the registered students/prospective members at least on an annual basis.
- 4.4 The Counselor does not have to be the immediate supervisor of the registered student(s)/prospective member(s) but s/he is required to be available and able to motivate, counsel and advise the registered student(s)/prospective member(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 – REGISTRATION PROCEDURES

- 5.1 No application fee is required.
- 5.2 The Accountancy Accreditation Board will examine an application made on this Form and submit its recommendations to the Council for approval.
- 5.3 The result of an application will normally be available 4 weeks after the date of receipt by the Institute unless further information or clarification is required for the Board’s deliberations.
- 5.4 The Institute reserves the right to verify where necessary the information furnished by the applicant with any third parties concerned.
- 5.5 Upon Council’s approval, a notification and a registration certificate indicating the validity of appointment period will be posted to the Member-In-Charge of the successful applicant by ordinary mail.
- 5.6 Successful applicants who have completed the registration in the first half of the year, the date of expiry of their registration as an Authorized Employer will be 30 June after a 5-year period. For those who have completed the registration in the second half of the year, the date of expiry of their registration as an Authorized Employer will be 31 December after a 5-year period.
- 5.7 Unsuccessful applicants will be given advice as to how they can be registered.

NOTE 6 – RECOGNITION AND BENEFITS

- 6.1 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.
- 6.2 A list of newly-registered Authorized Employers will be posted on the HKICPA website at http://www.hkicpa.org.hk/membership/registrationmatters/registration/training/PEF/New_list.pdf and updated from time to time.
- 6.3 A full list of Authorized Employers with their name, address and contact details will be posted on the HKICPA website at: <http://www.hkicpa.org.hk/membership/list/ae/index.php>.
- 6.4 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 7 – TERMINATION OF REGISTRATION

The registration of an Authorized Employer will be subject to the Accountancy Accreditation Board’s review on a case-by-case basis, which may result in termination by the Council if the Authorized Employer fails to meet the registration requirements; the Council is of the view that the Authorized Employer has abused its status, or that it is unfit to provide structured training to the Institute’s registered students/prospective members; or the Authorized Employer misuses the Institute’s logo or uses it for misleading marketing beyond the authorization of the Institute.

NOTE 8 – CHANGE OF PARTICULARS

- 8.1 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.
- 8.2 After registration, an Authorized Employer should notify the Institute of any change in contact details and training personnel by completing and returning an Authorized Employer – Information Update Form which is obtainable from the HKICPA website at: www.hkicpa.org.hk or from our service counter.

NOTE 9 – ENQUIRIES

Please contact the Student Education and Training Department of the Institute via email: etd@hkicpa.org.hk; telephone: 2287 7228; or fax: 2147 3293/2865 6603.
