



Hong Kong Institute of
Certified Public Accountants
香港會計師公會



Hong Kong Institute of **Certified Public Accountants**

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

Application for Registration as an Authorized Supervisor

For Office Use Only

Name: _____ (_____)

HKICPA Membership 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 37th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong (tel: 2287 7228) for the purpose.

Section 1 – PERSONAL PARTICULARS (For non-HKICPA members, please also complete Section 1A)

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

HKICPA membership no., if any : _____ HKICPA practising certificate no., if any : _____

Have you previously applied/registered* as an Authorized Supervisor/Counselor*? #
 No
 Yes from _____ to _____
 (mm/yyyy) (mm/yyyy)

Name of AE / employing organisation:

Section 1A – PERSONAL PARTICULARS (TO BE COMPLETED BY NON-HKICPA MEMBERS ONLY)(see Note 9)

Hong Kong identity card no. /
 Passport no.* (If not holding a Hong Kong identity card) : _____ Date of birth : _____
 (dd/mm/yyyy)

Correspondence address : _____

Office tel. no. : _____ Office fax. no. : _____
 Res. tel. no. : _____ Res. fax. no. : _____
 Mobile : _____ Email address : _____

Professional qualifications:

<u>Name of institute</u>	<u>Qualification</u>	<u>Date of admission</u> (dd/mm/yyyy)	<u>Membership no.</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Highest educational qualification: _____

Employment details for recent three years:

<u>Name of organisation</u>	<u>Employment period</u> (mm/yyyy to mm/yyyy)	<u>Position</u>	<u>Work location</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

* Please delete as appropriate.

Please "✓" in the appropriate box.

Section 2 – POST-QUALIFICATION WORKING EXPERIENCE

Total _____ years of post-qualification working experience (*experience acquired after you were first admitted as a member of the Institute or an accepted accountancy body*):

Auditing	_____ %	Insolvency	_____ %
Financial management	_____ %	Management accounting	_____ %
Financial reporting	_____ %	Taxation	_____ %
Information management and technology	_____ %	Training	_____ %
Others, please specify : _____ ()	
			Total: 100 %

Section 3 – CURRENT EMPLOYMENT (see Note 8)

Name of organisation : _____

Job position: _____ Work location: _____

Service period: since _____ (mm/yyyy) Number of staff currently under your supervision: _____

HKICPA registered students employed by the organisation # : 1 - 4 5 - 10 11 - 20 21 – 50 _____ Please specify

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

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

Section 4 – EMPLOYER'S SUPPORT

We, _____, support this application.
(Name of organisation)

Name of the signatory

(Unless the applicant is the sole proprietor of the organisation, the signatory should not be the applicant himself/herself and must hold a senior management position in the organisation)

Job title of the signatory

Signature and organisation chop

Date

* Please delete as appropriate.

Please "✓" in the appropriate box.

Section 5 – DECLARATION

1. I understand the responsibilities of an Authorized Supervisor and agree to abide by the principles/requirements to be prescribed by the Hong Kong Institute of Certified Public Accountants from time to time after my registration as an Authorized Supervisor.
2. I declare that the above information is true and complete to the best of my knowledge and belief.
3. I declare that I have not been subject to any disciplinary action by the HKICPA or other accountancy bodies.
4. I waive all claims against the Institute for any loss or damage I may suffer arising from this application.
5. I agree that upon my successful registration, the Institute may publish my personal information, including my name, employing organisation and appointment period in any relevant publications and its website.

Signature of applicant

Date

Please return this Application Form **by post or in person** to:

The Registrar, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

NOTES

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

NOTE 1 – THE HKICPA AUTHORIZED SUPERVISORS 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 Supervisors and by increased support to supervisors by the HKICPA. This important feature is to make even closer the key tripartite relationship between registered students/prospective members, their employers (through the Authorized Supervisors) and the HKICPA.
- 1.3 With effect from 1 January 2005, the HKICPA 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 the 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.

NOTE 2 – REGISTRATION REQUIREMENTS

A person applying for registration as an Authorized Supervisor should:

- 2.1 Have at least three years' membership with HKICPA or an accountancy institute accepted by the Council of the Institute. A HKICPA member with three years of membership with his/her parent institute, which was previously recognised by the Council of the Institute, is also eligible to apply.
- 2.2 Have adequate standing and seniority in the employing organisation.
- 2.3 Have his/her application supported by the employing organisation.
- 2.4 Have a strong commitment to staff development by providing appropriate work experience and maintaining up-to-date professional knowledge of both technical developments and current issues in the profession.
- 2.5 A qualified person may register as the Authorized Supervisor of a group of companies on a case-by-case basis provided that a director of the holding company has certified in writing that the company and its subsidiaries are operating under a centralised accounting function and that the Authorized Supervisor will be responsible for training the registered students/prospective members in the specified companies within the group under the Practical Experience Framework.

NOTE 3 – RESPONSIBILITIES

The Authorized Supervisor does not have to be the immediate supervisor of the Institute registered student(s)/prospective member(s) but s/he is required to:

- 3.1 Be available and able to motivate, counsel and advise the registered student(s)/prospective member(s) within his/her organisation to prepare effectively to meet the HKICPA's practical experience requirements for membership admission purposes. An Authorized Supervisor 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 Supervisor and the Institute will consider such applications on an individual merit basis
- 3.2 Conduct a reasonable mix of accounting work so that the registered student(s)/prospective member(s) 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.
- 3.3 Render assistance, as appropriate, to help the registered student(s)/prospective member(s) under supervision to prepare for the HKICPA Qualification Programme.
- 3.4 Establish a documented work experience programme for registered students/prospective members. Authorized Supervisors should monitor progress in terms of demonstrated competencies, conduct an interview and sign off training records for the registered student(s)/prospective member(s) at least on an annual basis.

3.5 Inform the Institute should s/he leave the employing organisation. In such event, an Authorized Supervisor is expected to make transfer arrangements for the registered student(s)/prospective member(s) affected to be supervised by another Authorized Supervisor within the organisation.

3.6 File an annual update form to the Institute providing information on the registered student(s)/prospective member(s) under his/her supervision and any other information as requested by the Institute from time to time.

NOTE 4 – APPLICANTS WITH DISCIPLINARY RECORD

4.1 Applicants are required to notify the Registrar in this application if they have been subject to any disciplinary action by the HKICPA or other accountancy bodies.

4.2 The applicant's disciplinary record with the HKICPA or other accountancy bodies will not automatically result in rejection of application or withdrawal of registration. The Institute may, however, wish to make further enquiries before reaching a decision.

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 his/her parent institute(s)/employer(s)/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 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 Supervisor will be 30 June after a 3-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 Supervisor will be 31 December after a 3-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 Supervisor is welcome to mention his/her status as "An Authorized Supervisor of the Hong Kong Institute of CPAs" for the purpose of recruiting budding accountants to join his/her 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 Supervisors 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 Supervisors with their name, employing organisation and appointment period will be posted on the HKICPA website at: <http://www.hkicpa.org.hk/membership/list/as/index.php>.

6.4 Authorized Supervisors who are HKICPA members will be eligible to claim 5 verifiable CPD hours per annum for supervising an HKICPA registered student. At most 20 verifiable CPD hours per year can be claimed under such a role.

6.5 The Institute will provide guidelines and information to Authorized Supervisors from time to time to assist them in carrying out their supervisory responsibilities.

NOTE 7 – TERMINATION OF REGISTRATION

The registration of an Authorized Supervisor 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 Supervisor fails to meet the registration requirements; the Council is of the view that the Authorized Supervisor has abused his/her status, or that he/she is unfit to provide structured training to the Institute’s registered students/prospective members; or the Authorized Supervisor misuses the Institute’s logo or uses it for misleading marketing beyond the authorization of the Institute.

NOTE 8 – EMPLOYMENT

- 8.1 The employment details provided in this Section will be updated in the HKICPA membership records.
- 8.2 Any change in employment 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.
- 8.3 After registration, an Authorized Supervisor should notify the Institute of his/her change of employment by completing and returning an Employment Information Update Form for Authorized Supervisors which is obtainable from the HKICPA website at: www.hkicpa.org.hk or from our service counter.

NOTE 9 – PROFESSIONAL QUALIFICATIONS

9.1 Full members with at least three years’ membership of the following accountancy bodies currently accepted by the Council are eligible to apply for registration as an Authorized Supervisor:-

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 an Authorized Supervisor.

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.

- 9.2 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 apply for registration as an Authorized Supervisor.
- 9.3 Non-HKICPA member applicant is required to provide a copy each of his/her HKID card/passport and membership certificate or similar documentary evidence issued by the relevant accountancy institute together with the application.

NOTE 10 – 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.
