

# MEMBERSHIP REGISTRATION

## COMPETENCY-BASED PRACTICAL EXPERIENCE FRAMEWORK

In line with practices of many overseas professional accountancy bodies, a more structured system of practical experience supervision and guidance has been introduced by the Institute. The new competency-based Practical Experience Framework (“PEF”) defining the types of skills that individuals should acquire during the period of practical experience before becoming a member of the Institute has been adopted, on a voluntary basis, on **1 September 2002** and become mandatory for all HKICPA registered students on **1 January 2005**.

In other words, a HKICPA registered student will be required to obtain the appropriate type and level of practical experience under an Authorized Employer or Authorized Supervisor accredited by the HKICPA. The PEF will bring closer the relationship between prospective members, their supervisors, employers and the Institute under a supervised training environment.

Please click to view more about the PEF:

- [Information Sheet](#)
- [Authorized Employers Scheme](#)
- [Authorized Supervisors Scheme](#)
- The PEF Support Manual:
  - 1 [Overview of Practical Experience Framework \(PEF\)](#)
  - 2 [Competencies Framework](#)
  - 3 [Prospective Member’s Record of Practical Experience for Membership Admission \(Training Records\)](#)
  - 4 [Frequently Asked Questions](#)
  - 5 [Appendices](#)
    - [Appendix 1 Glossary](#)
    - [Appendix 2 Training Records Samples](#)
    - [Appendix 3 Training Program Feedback Form](#)
    - [Appendix 4 Suggestion Form](#)
- [On-line PEF Training Programme](#)

For those who have interest in joining us as a trainer, please complete and return the relevant application form to the Institute:

- [Application for Registration as an Authorized Employer \(Form AEMP\)](#)
- [Application for Registration as an Authorized Supervisor \(Form ASUP\)](#)

## HKICPA AUTHORIZED EMPLOYERS SCHEME

The Authorized Employers (“AE”) Scheme involves the Institute accrediting employers on a corporate level so that they have a clear understanding of their obligations in ensuring that prospective members attain the appropriate type and level of practical experience for membership admission.

Please click to view the [List of Authorized Employers](#) currently registered with the HKICPA.

CPA practices and organisations which are interested in applying for registration as an AE may download the Form AEMP - [Application for registration as an Authorized Employer](#) for more details on the [registration requirements](#) and procedures.

### **Recognition**

An AE 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. There are restrictions on publicity for any other purposes. You may refer to Note 6 of the Form AEMP - [Application for registration as an Authorized Employer](#) for more details on the recognition and benefit.

### **Term of registration**

The term of registration as an AE is 5 years. The registration of an AE will be subject to review on a case-by-case basis, which may result in termination by the Council in certain circumstances as prescribed in Note 7 of the Form AEMP - [Application for registration as an Authorized Employer](#).

### **AE Enhancement Programme**

In 2008, the Institute has launched the AE Enhancement Programme which is aimed at improving the Institute's communications with the AEs, understanding the AEs' difficulties in training the Institute's registered students to obtain practical experience, and providing relevant guidance to the AEs.

Letters from the Institute introducing the programme have been sent to the registered AEs in June 2008.

- [Letter to CPA practices](#)
- [Letter to non-CPA organisations](#)

Information sessions have been organized to brief the AEs on the details of the programme.

- [Notes of the information sessions for CPA AEs.](#)
- [Notes of the information sessions for non-CPA AEs.](#)

## HKICPA AUTHORIZED SUPERVISORS SCHEME

For prospective members who are not working for an Authorized Employer, they may alternatively be trained under an Authorized Supervisor (“AS”) who should either be a member of the HKICPA or an accountancy institute recognised by the HKICPA. The AS training should cater to the needs of those prospective members working for sole practitioners and those working in commerce and industry where employer authorisation may not be appropriate.

Please click to view the [List of Authorized Supervisors](#) currently registered with the HKICPA.

Members of HKICPA or an accountancy institute recognised by the HKICPA who are interested in applying for registration as an AS may download the Form ASUP - [Application for registration as an Authorized Supervisor](#) for more details on the [registration requirements](#) and procedures.

### **Recognition**

An AS 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. There are restrictions on publicity for any other purposes. You may refer to Note 6 of the Form ASUP - [Application for registration as an Authorized Supervisor](#) for more details on the recognition and benefit.

### **Term of registration**

The term of registration as an AS is 3 years. The registration of an AS will be subject to review on a case-by-case basis, which may result in termination by the Council in certain circumstances as prescribed in Note 7 of the Form ASUP - [Application for registration as an Authorized Supervisor](#).