

**HONG KONG INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS**

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



**APPLICATION FOR
REGISTRATION AS AN AUTHORISED 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.
- All information provided will be used for purposes relating to the administration of the HKICPA Authorised Supervisors Scheme.

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)

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

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

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

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 HKICPA 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 6)

Name of organisation : _____

Job position: _____ Work location: _____

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

Please specify

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

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 Authorised 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 Authorised Supervisor.
2. I declare that the above information is true and complete to the best of my knowledge and belief.
3. I waive all claims against the Institute for any loss or damage I may suffer arising from this application.
4. I agree that upon my successful registration, the HKICPA 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, 4th floor, Tower Two, Lippo Centre, 89 Queensway, Hong Kong.

NOTES

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

NOTE 1 – THE HKICPA AUTHORISED 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 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 Authorised Supervisors and by increased support to supervisors by the Institute. This important feature is to make even closer the key tripartite relationship between registered students, their employers (through the Authorised Supervisors) and the HKICPA.
- 1.3 With effect from 1 January 2005, HKICPA registered students have to work either under an Authorised Employer or an Authorised 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.

NOTE 2 – REGISTRATION REQUIREMENTS

A person applying for registration as an Authorised Supervisor should:

- 2.1 Have at least three years membership with HKICPA or an accountancy institute accepted by the Council of the Institute.
- 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.

NOTE 3 – RESPONSIBILITIES

The Authorised Supervisor does not have to be the immediate supervisor of the HKICPA registered student(s) but s/he is required to:

- 3.1 Be available and able to motivate, counsel and advise the registered student(s) within his/her organisation to prepare effectively to meet the HKICPA's practical experience requirements for membership admission purposes. An Authorised Supervisor can **at most** supervise 8 registered students at any one time.
- 3.2 Conduct a reasonable mix of accounting work so that the registered student(s) can obtain appropriate breadth and depth of practical experience and develop the technical and generic competencies as prescribed by HKICPA from time to time.
- 3.3 Render assistance, as appropriate, to help the registered student(s) under supervision to prepare for the HKICPA Qualification Programme.
- 3.4 Establish a documented work experience programme for registered students. Authorised Supervisors should monitor progress in terms of demonstrated competencies, conduct an interview and sign off training records for the registered student(s) at least on an annual basis.
- 3.5 Inform HKICPA should s/he leave the employing organisation. In such event, an Authorised Supervisor is expected to make transfer arrangements for the registered student(s) affected to be supervised by another Authorised Supervisor within the organisation.
- 3.6 File an annual update form to the Institute providing information on the registered student(s) under his/her supervision and any other information as requested by the Institute from time to time.

NOTE 4 – REGISTRATION PROCEDURES

- 4.1 No application fee is required.
- 4.2 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.
- 4.3 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.
- 4.4 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.
- 4.5 Successful applicants who have completed the registration in the first half of the year, the date of expiry of their registration as an Authorised 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 Authorised Supervisor will be 31 December after a 3-year period.
- 4.6 Unsuccessful applicants will be given advice as to how they can be registered.

NOTE 5 – RECOGNITION AND BENEFITS

- 5.1 A list of newly-registered Authorised Supervisors will be published in the HKICPA’s Journal, The Hong Kong Accountant, from time to time.
- 5.2 A full list of Authorised Supervisors with their name, employing organisation and appointment period will be posted on the HKICPA website at: www.hkicpa.org.hk.
- 5.3 Authorised Supervisors who are HKICPA members will be eligible to claim 5 structured CPD hours per annum for supervising a HKICPA registered student. At most 20 structured CPD hours per year can be claimed under such a role.
- 5.4 The Institute will provide guidelines and information to Authorised Supervisors from time to time to assist them in carrying out their supervisory responsibilities. Scheme identity materials may be produced and provided to the employing organisation of the Authorised Supervisors for use in their recruitment materials.

NOTE 6 – EMPLOYMENT

- 6.1 The employment details provided in this Section will be updated in the HKICPA membership records.
- 6.2 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.
- 6.3 After registration, an Authorised Supervisor should notify the Institute of his/her change of employment by completing and returning an Employment Information Update Form for Authorised Supervisors which is obtainable from the Institute’s website at: www.hkicpa.org.hk or from our service counter.

NOTE 7 – PROFESSIONAL QUALIFICATIONS (for the reference of non-HKICPA members only)

7.1 Full members of the following accountancy bodies currently accepted by the Council is eligible to apply for registration as an Authorised Supervisor:-

American Institute of Certified Public Accountants	Institute of Chartered Accountants in Australia
Association of Chartered Certified Accountants	Institute of Chartered Accountants in England and Wales
Association of International Accountants	Institute of Chartered Accountants in Ireland
Canadian Institute of Chartered Accountants	Institute of Chartered Accountants of New Zealand
Chartered Institute of Management Accountants	Institute of Chartered Accountants of Scotland
Chartered Institute of Public Finance and Accountancy	Institute of Chartered Accountants of Zimbabwe
CPA Australia	South African Institute of Chartered Accountants

7.2 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 8 – ENQUIRIES

Please contact the Membership Section of the Institute via email: hkicpa@hkicpa.org.hk; telephone: 2287 7228; or fax: 2537 9392 / 2865 6603.