

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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



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

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 : 1 - 10 11 - 50 51 - 100 101 - 200 _____
staff 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

- Within the organisation's premises
- Other location (Please specify): _____

Maintenance of library facilities

- Yes
- 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.: _____
 Other accountancy body (Please specify: _____)

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.: _____
 Other accountancy body (Please specify: _____)

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.: _____
 Other accountancy body (Please specify: _____)

* 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 Authorised Employer: -

1. Have a strong commitment to provide appropriate work experience to HKICPA registered students for membership admission purposes.
2. Have appropriate professional, organisational and information technology resources to provide quality staff development and training to registered students.
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. Ensure registered students 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 Authorised 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.
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.
4. to make arrangements for the registered students 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 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 under our supervision.
7. to undergo a HKICPA review for renewing our registration as an Authorised 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

★ 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.

*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 AEMP**

NOTE 1 – THE HKICPA AUTHORISED 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 Authorised 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 Authorised Employers Scheme will involve the Institute accrediting the Authorised 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 Authorised 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 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 – 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 Authorised Employer registration.
- 2.4 The MIC can also register as a Counselor to train registered students.

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 Authorised 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 **must** register as a Counselor and satisfy the corresponding qualifying requirements before s/he is eligible to sign off Training Records of registered students under the Authorised Employer's employ.

NOTE 4 – COUNSELOR

- 4.1 An Authorised Employer is required to nominate suitable staff member(s) who should be a member of HKICPA or a full member body of the International Federation of Accountants (“IFAC”) to serve as Counselor(s). Please refer to the IFAC's website at: www.ifac.org/About/ to check the list of IFAC full member bodies.

- 4.2 Counselors are delegated with the responsibilities to train registered students under the employ of the Authorised Employer and sign off Training Records of the registered students at least on an annual basis.
- 4.3 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.
- 4.4 Each Counselor can **at most** supervise 8 registered students at any one time.
- 4.5 HKICPA members who have registered as a Counselor will be entitled to 5 structured CPD hours per annum for supervising a registered student. At most 20 structured CPD hours per year can be claimed under such role.

NOTE 5 – REGISTRATION PROCEDURES

- 5.1 No application fee is required.
- 5.2 The Registration and Practising Committee will examine an application made on this Form and submit its recommendations to the Council for approval.
- 5.3 The Institute reserves the right to verify where necessary the information furnished by the applicant with any third parties concerned.
- 5.4 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.
- 5.5 Successful applicants who have completed the registration in the first half of the year, the date of expiry of their registration as an Authorised 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 Authorised Employer will be 31 December after a 5-year period.
- 5.6 Unsuccessful applicants will be given advice as to how they can be registered.

NOTE 6 – RECOGNITION AND BENEFITS

- 6.1 A list of newly-registered Authorised Employers will be published in the HKICPA's journal, The Hong Kong Accountant, from time to time.
- 6.2 A full list of Authorised Employers with their name, address and contact details will be posted on the HKICPA website at: www.hkicpa.org.hk.
- 6.3 The Institute will provide guidelines and information to Authorised Employers from time to time to assist them in carrying out their responsibilities under the Scheme. Scheme identity materials may be produced by the Institute and provided to the Authorised Employers for use in their recruitment materials.

NOTE 7 – 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 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.
