



Notes for Authorized Employer

(Please read these Notes carefully before completing the form and refer to the [Support Manual of the revised PE Framework](#) for details.)

1. Authorized Employer

- 1.1 The Authorized Employer (AE) is an organization which has demonstrated willingness and ability with the principle of the Practical Experience Codes and Guidelines. It should offer QP students a work environment with quality learning and development opportunities.
- 1.2 The AE should undertake to complete the annual monitoring/ renewal exercise as requested by the Institute, and inform the Institute when there is any change of the training personnel (i.e. Member-In-Charge, Member-In-Charge Deputies and Counselors) or QP students under your AE registration.

If AE employing organization is a registered CPA Practice and there is change of the contact details of the Practice, please notify the Practical Experience Team by email to pef@hkicpa.org.hk.

- 1.3 The AE should understand that the Institute has the right to terminate the registration of AE (or nomination of Counselors) if the Institute's Qualification and Examinations Board is of the view that it is unfit for AE (or Counselors) to continue the registration.
- 1.4 The AE can mention its status as "An Authorized Employer of the Hong Kong Institute of CPAs" for the purpose of recruiting budding accountants (e.g. recruitment advertisements and materials) to join your employing organization. The AE should obtain pre-approval from the Institute for any reference made to and/or the use of the Institute's name in any promotional materials.

2. Member-In-Charge

- 2.1 The Member-In-Charge (MIC) is a person appointed by the AE to assume the overall responsibility for supervising the training of QP students and to confirm to the Institute that the QP students have attained the required competences. The MIC can also register as a Counselor to train QP students.
- 2.2 The MIC must be a member of the Institute or a recognized professional accountancy body (see Note 6), hold a senior management position in AE and possess a minimum of 3 years of post-qualification experience. The MIC should watch the Institute's training videos for understanding the roles and responsibilities.
- 2.3 The MIC should notify the Institute of the details of disciplinary or regulation action in writing if any training personnel (e.g. MIC/ MIC Deputies/ Counselors) has been subject to any disciplinary or regulatory action. Any disciplinary or regulatory action records in the Institute or other accountancy bodies will not automatically result in rejection of the registration concerned. The Institute may, however, request submission of additional information and/ or supporting documents for assessment by the Institute's Qualification and Examinations Board before approving the registration.

3. Member-In-Charge Deputy

- 3.1 The Member-In-Charge Deputy (MIC Deputy) is a person appointed by the MIC to perform some of the MIC's responsibilities. As agreed by the MIC, the MIC Deputy can assist in agreeing the Development Commitment with QP students, confirming the completion of practical experience requirements as documented on their Training Records, and approving/ assigning Counselors to them. The MIC Deputy can also register as a Counselor to train QP students.
- 3.2 The MIC Deputy must be a member of the Institute or a recognized professional accountancy body (see Note 6) and possess a minimum of 3 years of post-qualification experience. The MIC Deputy should watch the Institute's training videos for understanding the roles and responsibilities.

4. Scheme Coordinator

- 4.1 The Scheme Coordinator (SC) is a person appointed by the AE for coordinating and administering matters related to the AE scheme. The SC can also serve as a communication channel between the AE and the Institute.
- 4.2 The SC is not subject to any professional qualification and experience requirements if he/ she will only take up a coordination and communication role. The SC can also register as a Counselor if he/ she can satisfy the relevant qualification requirements.

5. Counselor

- 5.1 The Counselor is a person assigned by the MIC under the AE scheme and is delegated with the responsibilities to review and verify the QP students' Training Records. The Counselor should perform interim and annual review meetings with QP students as well as sign off the Training Records at least on an annual basis.
- 5.2 The Counselor must be a member of the Institute or a recognized professional accountancy body (see Note 6) and possess a minimum of 3 years of post-qualification experience. The Counselor should watch the Institute's training videos for understanding the roles and responsibilities.
- 5.3 Each Counselor can supervise at most 8 QP students at any point of time.
- 5.4 The Counselor does not have to be the immediate supervisor of the QP student but he/ she is required to be available and able to motivate, counsel and advise the QP students under his/ her supervision to prepare effectively to meet the Institute's practical experience requirements for membership admission purpose.
- 5.5 HKICPA members who have registered as a Counselor will be entitled to 5 CPD hours per annum for supervising each QP student. At most 20 CPD hours per year can be claimed under such role.
- 5.6 The AE should understand that an individual can only apply for either the role a Counselor or an AE or the role of an AS within the same employing organization.

6. Recognized Professional Accountancy Body

- 6.1 Full members of the following accountancy bodies currently accepted by the Council of the Institute, who have at least 3 years of membership with that accountancy body, are eligible to become a MIC, MIC Deputy and Counselor under the AE Scheme:

Association of Chartered Certified Accountants (ACCA)
Chartered Accountants Australia and New Zealand (CA ANZ)
Chartered Accountants Ireland (CAI)
Chartered Institute of Management Accountants (CIMA)
Chartered Professional Accountants Canada (CPA Canada)
CPA Australia (CPAA)
Institute of Chartered Accountants in England and Wales (ICAEW)
Institute of Chartered Accountants of Scotland (ICAS)
Institute of Chartered Accountants of Zimbabwe (ICAZ)
South African Institute of Chartered Accountants (SAICA)

- 6.2 Full members of HKICPA who have not attained 3 years of membership with the Institute but have at least 3 years of membership with their parent institute previously recognized by the Council are eligible to become a Counselor.
- 6.3 Practising members of the Chinese Institute of Certified Public Accountants with at least 4 years of membership are eligible to become a MIC, MIC Deputy and Counselor under the AE Scheme.

For any non-practising members of the Chinese Institute of Certified Public Accountants who wish to become a Counselor, please inquire us for further details.

- 6.4 For MIC who is a non-HKIPCA member is required to provide a copy of identification document (e.g. HKID/ passport) and membership certificate/ license for application purpose.

7. Quality Training Environment

The AE should undertake to provide QP students with a quality training environment including but not limited to the following areas:

- 7.1 To understand the roles and responsibilities of AE and agree to abide by the Practical Experience Codes and Guidelines and other requirements as prescribed by the Institute for obtaining and retaining the registration as an AE.
- 7.2 To ensure that members of the Institute or a recognized professional accountancy body, who have the necessary qualifications and experience, will assume the roles of MIC, MIC Deputies and Counselors.
- 7.3 To undertake due procedures to ascertain from Counselors whether they have been subject to disciplinary or regulatory action.
- 7.4 To ensure that Development Commitment will be entered into between the MIC (or its deputies) and QP students so that QP students can obtain appropriate breadth and depth of practical experience and develop the technical and enabling competences as prescribed in the Institute's Practical Experience Framework.

- 7.5 To render assistance to help QP students prepare for the Institute's Qualification Programme.
- 7.6 To ensure that suitable arrangements are made to monitor and supervise the QP student's progress (including on-the-job training, counseling and performance review) and the review will take place at least twice a year.
- 7.7 To ensure that the Training Records (including the Reflective Statement) of QP students are duly reviewed and signed off at least on an annual basis.
- 7.8 To ensure that each QP student has prepared and maintained appropriate evidence to support the information made in the Training Records to facilitate the sign-off.
- 7.9 To ensure that the final Training Records of QP students will be endorsed by the MIC (or its deputies) at the completion of the practical experience period.
- 7.10 To ensure that each Counselor could supervise at most 8 QP students under the AE scheme at any point of time.

8. Enquiries

For enquiries, please contact the Education and Training Department – Practical Experience Team of the Institute via email at: pef@hkicpa.org.hk or on (852) 2287 7228.