



Proposed changes on practical experience

As detailed in the email from the Executive Director dated 31 January 2018, the Institute issued the [Consultation Paper on Proposed Changes to Practical Experience Framework](#) which sets out proposals on refining the practical experience requirements and enhancing the practical experience process. The review of the Practical Experience Framework (PEF) is a continuation and an integral part of the development of the new Qualification Programme (QP).

The revised framework enhances the flexibility of the practical experience requirements, strengthens the quality assurance of the authorized employer and authorized supervisor system, and promotes communication through an online system.

Please send your comments to us via consultation-PEF@hkicpa.org.hk or [online questionnaire](#) by 4 May 2018.

Register as a CPA

Under the competency-based PEF which became mandatory on 1 January 2005, QP students are required to acquire the appropriate type and level of practical experience under an authorized employer or an authorized supervisor. You must meet the minimum requirement of 150 working days per annum and a minimum of 600 working days acquired in a period of not less than three years before submission of your membership application to the Institute for consideration. You should record your relevant practical experience in the Prospective Member's Record of Practical Experience for Membership Admission (Training Records), and arrange the same to be reviewed and signed off by your authorized employer or authorized supervisor at least annually. Please visit the Institute's [website](#) for details on the PEF requirements and the PEF training package.

Students are reminded that three years of work experience is legally required and any shortfall, however minor, cannot be accepted and will render your membership application unsuccessful.

For students who have already completed the QP with sufficient practical experience for membership admission, please note that the next submission deadline for membership applications is **14 May 2018**. The application form for registration as a CPA ([form R-3](#)) can be downloaded from the Institute's website.

List of authorized employers and authorized supervisors

The Institute approved **23** authorized employers and **36** authorized supervisors from January to March 2018. Please click [here](#) for the list.

A list of all [authorized employers](#) and [authorized supervisors](#) currently registered with the Institute can be found on the Institute's homepage.

For enquiries about practical experience requirements for membership admission, please email to the practical experience team at pef@hkicpa.org.hk.