



SPECIMEN CPD RECORD FORM

The purpose of the specimen CPD Record form below is to help members maintain their own CPD details. It must be stressed that this record is for guidance only and the examples included are by *no means exhaustive*.



Continuing Professional Development (CPD) Record Form

PART I :

Summary of CPD Activities for a rolling three-year period from 1 December 2018 to 30 November 2021
(This section is not required for members who declared CPD compliance by using State Board or GAA facility.)

	1st CPD Year * (1 December 2018 to 30 November 2019)	2nd CPD Year * (1 December 2019 to 30 November 2020)	3rd CPD Year * (1 December 2020 to 30 November 2021)	Total
No. of verifiable CPD hours	46	23	21	90
No. of non-verifiable CPD hours	5	17	9	31
TOTAL CPD HOURS	51	40	30	121

* A detailed record of the CPD activities for each CPD year is listed in the subsequent pages.

Name : CHAN CAP PAC

Membership No. : A99999 Insolvency SD No. : _____
(if applicable)

Email Address : chancpa@hkicpa.org.hk

Contact No. : (Mobile) (852) 9876 5432 (Office / Residence) (852) 2345 6789

Signature : CHAN CAP PAC Date : 30 June 2022

Summary of job details during the rolling three-year period from 1 December 2018 to 30 November 2021
(This section helps the Institute to assess the relevance of CPD activities to member's professional responsibilities.)

Employment period (from MM/YY to MM/YY):	Employer	Position
12/18 to 11/19	ABCD (CPA) Limited	Audit Senior Manager
12/19 to 11/20	The Success Ingredient Co. Ltd.	Audit Partner
12/20 to 11/21	EFGH Trading Co. Ltd.	Financial Controller

Notes:

- (1) A soft copy of this form can be downloaded from the Institute's homepage at:
https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section4_cpd/Continuing-Professional-Development/record-form.docx
- (2) The CPD activities as listed on this record form must be relevant to professional development.

PART II :

For members of HKICPA who are holders of an active license issued by a State Board of Accountancy of the United States of America ("State Board") or members of an institute that is a member body of the Global Accounting Alliance ("GAA")

Members of HKICPA (except for PC or SD holders) who are also holders of an active license issued by a State Board or members of one or more GAA institutes need only fulfill the CPD requirements of that State Board or of one of those GAA institutes (of which the HKICPA member is also a member) in order to meet HKICPA's CPD requirements. If you are using this facility, you are NOT required to fill in PART I above. Instead, please (i) send to HKICPA your CPD records and (ii) complete the following:

(a) **Name of State Board / GAA institute** : _____

(b) **Year joined** : _____ (c) **State Board's license no. / GAA institute's membership no.** : _____

Name : _____

Membership No. : _____ **Contact No.** : _____

Email Address : _____

Signature : _____ **Date** : _____

For further information about HKICPA's recognition of the CPD compliance requirements of the State Board or GAA institutes, please refer to the following link at <https://www.hkicpa.org.hk/en/Professional-development/Continuing-professional-development/Continuing-professional-development-requirements/CPD-FAQ> (question 29).

IMPORTANT

Personal Data (Privacy) Ordinance: personal data collected from CPD Audit will be used for purposes relating to the administration of the CPD compliance matters including CPD Audit. In addition, the Hong Kong Institute of Certified Public Accountants (the "Institute") may use the collected data for statistical research and analysis. When a State Board or GAA institute requests information about a member's CPD compliance status with the Institute, the Institute will disclose the relevant information to the State Board or GAA institute concerned unless the member has stated in writing during information submission that they do not want the information to be disclosed to that State Board or GAA institute. If a government department or authority which is empowered to require information about a member's CPD compliance status with the Institute and requires such information, the Institute will disclose the relevant information to the government department or authority concerned.

Unless otherwise agreed, hard copies of any documents containing your personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws. For details, please refer to the Institute's privacy policy at www.hkicpa.org.hk/en/service-tools/privacy-policy/.



Verifiable CPD Record

VERIFIABLE CPD Record Form for CPD Year 1 : 1 December 2018 to 30 November 2019

Name: **CHAN CAP PAC**

Membership No.: **A99999**

Note:

- (1) **All verifiable** CPD hours should be **cross-referenced** with **supporting documents** submitted together with the CPD Record Form. Appropriate records of CPD activities include details of the provider of the programme, the learning objectives, course outlines and timetables, agendas of technical committee meetings, instructional materials, case studies, certificates of completion etc. Members may use their discretion in determining the supporting documents necessary to show that they have participated in a CPD activity.

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours	Supporting Document Reference (Note 1)
(1)	Formal study related to professional responsibilities	HK College – Executive Certificate in Accounting for Business Managers (1) Attend lectures (2) Working on Assignments (3) Examination	Jun – Nov 2019 Jun – Nov 2019 Jun – Nov 2019	30 10 3	1-1 #
(2)	Participation in face-to-face courses, conferences, seminars	HKICPA - Accountants' role in combating money laundering and terrorist financing - Cantonese Session	6 Mar 2019	1.5	1-2 #
(3)	Participation in face-to-face courses, conferences, seminars	HKICPA - Improving Corporate Governance in Hong Kong series: 1: The development of the Hong Kong market	13 Jul 2019	1.5	1-3
(4)					
(5)					
Total CPD Hours				46	

#: The supporting document is enclosed for illustration purpose.



Non-Verifiable CPD Record

NON-VERIFIABLE CPD Record Form for CPD Year 1 : 1 December 2018 to 30 November 2019

Name: CHAN CAP PAC

Membership No.: A99999

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours
(1)	Reading technical, professional, financial or business literature or financial press	SCMP – Financial news ⁽¹⁾	Dec 2018 - Nov 2019, Daily	5
(2)				
(3)				
(4)				
(5)				
Total CPD Hours				5

(1): Maximum of 5 non-verifiable CPD hours per year can be claimed for newspaper reading.



Statement on the relevancy of the CPD activities

Relevancy of the CPD activities for CPD Year 1 : 1 December 2018 to 30 November 2019

Name: CHAN CAP PAC

Membership No.: A99999

Based on the CPD Activities for the CPD period from 1 December 2018 to 30 November 2019, please provide your justification as to why you consider the CPD activities are relevant in developing and maintaining your professional competence in performing your role as a professional accountant¹.

Guidance on the statement on the relevancy of the CPD activities

Relevancy:

It is the responsibility of members to exercise their professional judgement in deciding the type of CPD activities they undertake according to their individual needs. Such learning activities should develop their professional knowledge, professional skills and professional values, and should be relevant to the individual members current and future work, professional responsibilities, helping them to enhance their understanding of the trends and environment in which they are working as a CPA. Learning activities to improve business skills, such as leadership, negotiation, management and presentation skills can also be recognized relevant CPD activities.

Suggested reflection questions to elaborate your justification:

- How did the CPD activities undertaken develop your professional knowledge?
- How did the CPD activities undertaken develop your professional skills?
- How did the CPD activities undertaken develop your professional values?
- How was the CPD activities undertaken relevant to your current or future work and professional responsibilities?
- How did the CPD activities undertaken enhance your understanding of the trends and environment in which you are working as a CPA?

Statement on the relevancy of the CPD activities

During the CPD year period from 1 December 2018 to 30 November 2019, I consider my CPD activities relevant in developing and maintaining my professional competence in the following:

Business environment

"HKICPA - Improving Corporate Governance in Hong Kong series: 1: The development of the Hong Kong market" introduced the major comparative study published by HKICPA, which looked at important aspects of Hong Kong's corporate governance regime, including its enforcement, and what lessons can be learned from developments in other jurisdictions. It helped me analyze industry and regulatory factors for audit risk assessments in my current work.

Finance and financial management

The "Executive Certificate in Accounting for Business Managers", helped me evaluate the various sources of financing available to a company; and enhanced my professional skills in reviewing cash flow, budgets and forecasts. I also obtained more advanced knowledge on the interpretation of financial statements through case studies and class assignments.

Commitment to the public interest

Reading the financial news from SCMP kept me updated on the regulatory requirements and latest issues in Hong Kong financial industry.

¹ Professional accountant, professional accountant in business and professional accountant in public practice are defined in the Code of Ethics for Professional Accountants in the Members' Handbook.



Verifiable CPD Record

VERIFIABLE CPD Record Form for CPD Year 2 : 1 December 2019 to 30 November 2020

Name: CHAN CAP PAC

Membership No.: A99999

Note:

- (2) **All verifiable** CPD hours should be **cross-referenced** with **supporting documents** submitted together with the CPD Record Form. Appropriate records of CPD activities include details of the provider of the programme, the learning objectives, course outlines and timetables, agendas of technical committee meetings, instructional materials, case studies, certificates of completion etc. Members may use their discretion in determining the supporting documents necessary to show that they have participated in a CPD activity.

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours	Supporting Document Reference (Note 1)
(1)	Participation in face-to-face courses, conferences, seminars	(1) HKICPA / HKIoD joint workshop – Executive Programme for Accountants Risk Management (2) HKICPA – Anti-corruption Information Disclosure in ESG Reports (3) HKICPA – Accounting and financial reporting: HKFRS 16: How to apply and specific issues	3 May 2020 10 May 2020 17 May 2020 21 May 2020 20 Aug 2020 18 Oct 2020	3 3 3 3 1.5 3	2-1 2-2 2-3 2-4 2-5 2-6
(2)	Attended organized on-the-job training offered by the employer	Company's in-house training programme – Negotiation Skills for Assurance	9 Apr 2020	2	2-7 #
(3)	Participation as a speaker in conferences, briefing sessions or discussion groups	HKICPA – Speaker for Seminar on ESG Assurance Reporting in Hong Kong - Presentation - Preparation	30 July 2020	1.5 3	2-8 #
(4)					
(5)					
Total CPD Hours				23	

#: The supporting document is enclosed for illustration purpose.



Non-Verifiable CPD Record

NON-VERIFIABLE CPD Record Form for CPD Year 2 : 1 December 2019 to 30 November 2020

Name: CHAN CAP PAC

Membership No.: A99999

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours
(1)	"Networking" and "observation, feedback and reflection" together in addition to any networking time included in verifiable CPD events such as conference, seminars, etc.	Networking and feedback time (non-verifiable) during the above HKICPA CPD events	May – Oct 2020	5
(2)	Research for application in a professional role, including reading professional literature or journals	ERP II system and application (non-verifiable) - Reading books & journals	Feb – Apr 2020	12
(3)				
(4)				
(5)				
Total CPD Hours				17



Statement on the relevancy of the CPD activities

Relevancy of the CPD activities for CPD Year 2 : 1 December 2019 to 30 November 2020

Name: CHAN CAP PAC

Membership No.: A99999

Based on the CPD Activities for the CPD period from 1 December 2019 to 30 November 2020, please provide your justification as to why you consider the CPD activities are relevant in developing and maintaining your professional competence in performing your role as a professional accountant².

Guidance on the statement on the relevancy of the CPD activities

Relevancy:

It is the responsibility of members to exercise their professional judgement in deciding the type of CPD activities they undertake according to their individual needs. Such learning activities should develop their professional knowledge, professional skills and professional values, and should be relevant to the individual members current and future work, professional responsibilities, helping them to enhance their understanding of the trends and environment in which they are working as a CPA. Learning activities to improve business skills, such as leadership, negotiation, management and presentation skills can also be recognized relevant CPD activities.

Suggested reflection questions to elaborate your justification:

- How did the CPD activities undertaken develop your professional knowledge?
- How did the CPD activities undertaken develop your professional skills?
- How did the CPD activities undertaken develop your professional values?
- How was the CPD activities undertaken relevant to your current or future work and professional responsibilities?
- How did the CPD activities undertaken enhance your understanding of the trends and environment in which you are working as a CPA?

Statement on the relevancy of the CPD activities

During the CPD year period from 1 December 2019 to 30 November 2020, I consider my CPD activities relevant in developing and maintaining my professional competence in the following:

Financial accounting and reporting

From “HKFRS 16: How to apply and specific issues”, I further developed my skills in applying the Standard through a range of illustrative examples and exercises. The workshop also shared application tips on major implementation challenges, including determining discount rates and lease terms and accounting for modification. After the workshop, I had a clearer idea on the requirements of HKFRS 16 and how these differ from HKAS 17.

As my work involving reviewing financial statements and annual reports, I gained further knowledge in the ESG reporting from preparing the seminar on ESG Assurance Reporting in Hong Kong.

Risk management

“Executive Programme for Accountants Risk Management” strengthened my knowledge on the principles of risk management, and the risk management process. Also, the case studies of the risk management tools like root cause analysis, SWOT analysis, provided insights to my current work.

Interpersonal and communication

“Negotiation Skills for Assurance” helped me communicate with other parties more effectively and appropriately. It introduced to me how to get the most out of negotiations by creating a winning proposition for both sides. I also explored methods for successful conflict resolution and understand the impact of cultural differences in the negotiation process.

Information technologies

Reading the books and journals related to ERP system helped me better evaluate the information technology environment of my clients.

² Professional accountant, professional accountant in business and professional accountant in public practice are defined in the Code of Ethics for Professional Accountants in the Members’ Handbook.



Verifiable CPD Record

VERIFIABLE CPD Record Form for CPD Year 3 : 1 December 2020 to 30 November 2021

Name: CHAN CAP PAC

Membership No.: A99999

Note:

- (3) **All verifiable** CPD hours should be **cross-referenced** with **supporting documents** submitted together with the CPD Record Form. Appropriate records of CPD activities include details of the provider of the programme, the learning objectives, course outlines and timetables, agendas of technical committee meetings, instructional materials, case studies, certificates of completion etc. Members may use their discretion in determining the supporting documents necessary to show that they have participated in a CPD activity.

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours	Supporting Document Reference (Note 1)
(1)	Participation in committees of professional bodies	HKICPA – Professional Accountants in Business Committee	Jan – Nov 2021	4	3-1
(2)	Develop or deliver a course or CPD session in an area related to professional responsibilities	Speaker for company's training course – Use of project management software – Presentation – Preparation	21 June 2021	3 5	3-2 3-3
(3)	Providing professional development support as a mentor or coach	Authorized supervisor of HKICPA 1 student x 5 hours	Dec 2020 – Nov 2021	5	N/A ⁽¹⁾
(4)	Participation in face-to-face courses, conferences, seminars	HKICPA - E-learning: Year-end Financial Reporting Reminders	3 Nov 2021	4	3-4
(5)					
Total CPD Hours				21	

(1): For the HKICPA AE/AS scheme, 5 verifiable hours per registered student or prospective member; and maximum 20 verifiable hours per year. No supporting documents is required.



Non-Verifiable CPD Record

NON-VERIFIABLE CPD Record Form for CPD Year 3 : 1 December 2020 to 30 November 2021

Name: CHAN CAP PAC

Membership No.: A99999

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours
(1)	Reading technical, professional, financial or business literature or financial press	(1) A-Plus by HKICPA Apr to Nov 2020 issues, 30 mins each (2) SCMP – Financial news ⁽¹⁾	Apr 2021 - Nov 2021 Dec 2020 - Nov 2021, Daily	4 5
(2)				
(3)				
(4)				
(5)				
Total CPD Hours				9

(1): Maximum of 5 non-verifiable CPD hours per year can be claimed for newspaper reading.



Statement on the relevancy of the CPD activities

Relevancy of the CPD activities for CPD Year 3 : 1 December 2020 to 30 November 2021

Name: CHAN CAP PAC

Membership No.: A99999

Based on the CPD Activities for the CPD period from 1 December 2020 to 30 November 2021, please provide your justification as to why you consider the CPD activities are relevant in developing and maintaining your professional competence in performing your role as a professional accountant³.

Guidance on the statement on the relevancy of the CPD activities

Relevancy:

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- How did the CPD activities undertaken develop your professional skills?
- How did the CPD activities undertaken develop your professional values?
- How was the CPD activities undertaken relevant to your current or future work and professional responsibilities?
- How did the CPD activities undertaken enhance your understanding of the trends and environment in which you are working as a CPA?

Statement on the relevancy of the CPD activities

During the CPD year period from 1 December 2020 to 30 November 2021, I consider my CPD activities relevant in developing and maintaining my professional competence in the following:

1. As a speaker for my company's training course of project management software, I kept my IT knowledge up-to-date, which will be helpful to my future involvement in the IT enhancement projects of my company.
2. As a member in the Professional Accountants in Business Committee, I knew more trending issues for professional accountants in business, for example the business lessons learnt from the pandemic, the urgent need for digital transformation, the future of the finance function, as well as the evolving skill sets and the path forward for the accounting profession.
3. After reading A-Plus by HKICPA and financial news by SCMP, I kept myself updated with the developments of the profession, for example, the role of accountants in helping companies in achieving net-zero, the increasingly complex role and responsibilities of INEDs.

³ Professional accountant, professional accountant in business and professional accountant in public practice are defined in the Code of Ethics for Professional Accountants in the Members' Handbook.

HK College

CERTIFICATE OF COMPLETION

This is to certify that

Chan Cap Pac

has successfully completed

**Executive Certificate in
Accounting for Business
Managers**

*held from June to November 2019
and has passed the requisite exam*

The time represents the original scheduled time of the event.
The actual time of attendance may vary subject to the individual's
record of attendance kept by us.

This is a computer-generated letter, no signature is required.

The Success Ingredient Co. Ltd.

Certificate of Attendance

This is to certify that

CHAN CAP PAC

has attended a seminar

**Negotiation Skills
for Assurance**

2 CPD hours

held on

9 Apr 2020

Compliance & Secretariat

Certificate No. 2020-04-005

Seminar:

ESG Assurance Reporting in Hong Kong

COURSE HIGHLIGHTS:

Globally, there is an increasing demand for environmental, social and governance (ESG) information by investors and stakeholders who pursue long-term investment in sustainable and socially responsible companies. Since 2016, the Hong Kong Exchanges and Clearing Limited (HKEX) requires all companies listed on the HKEX to issue an ESG report in accordance with its Environmental, Social and Governance Reporting Guide (HKEX ESG Reporting Guide).

The HKEX ESG Reporting Guide specifies that issuers may seek independent assurance to strengthen the credibility of ESG information disclosed. An issuer may choose to obtain external assurance for all or part of its ESG report, so long as the scope of assurance is clearly set out in the ESG report.

Speakers in this webinar will provide an overview of the general practice and HKEX's requirements with respect to ESG reports in Hong Kong. They will also provide an overview of AATB 5, discuss ESG assurance reporting in Hong Kong and highlight areas for practitioners' attention.

Event Date	Language	CPD hour	Fee
30 July 2020	Cantonese with English handout and terminology	<ul style="list-style-type: none">1.5 CPD hour	<ul style="list-style-type: none">\$120 (HKICPA member or student, IA/HKIAAT member or student)\$220 (non-member)

Competency Auditing and Assurance

Rating Intermediate Level*

Participants Auditors, preparers, CEOs, CFOs, professional accountants in business

ABOUT THE SPEAKERS:

Mr. CHAN CAP PAC

Mr. Chan is a Partner with The Success Ingredient Co. Ltd.. He has extensive experience in providing accounting, audit and transaction advisory services to private and publicly listed entities in Hong Kong. He has assisted a number of companies in completing their initial public offerings in Hong Kong, and led numerous substantial transactions including acquisitions, disposals and privatisation for his clients. Mr. Chan is a frequent speaker at various organisations on accounting, auditing, IPOs as well as mergers and acquisitions related topics. He has also been making use of his knowledge in driving excellency of the accounting profession in Hong Kong and the Greater Bay Area, and in serving the society by taking on a number of government appointments.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click here.
- To register offline (by post or by fax), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact us.