Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Best Practices for Updating QP students Information for Authorized Employer and Authorized Supervisor

This document aims to outline best practices for Authorized Employer ("AE") and Authorized Supervisor ("AS") in effectively updating and managing the information of their QP students.

By embracing these best practices, AE and AS can provide timely updates that not only enhance QP students' journeys in practical experience but also empower the AE and AS to effectively monitor QP students' experience progress. We encourage you to consider these practices and adapt or tailor them to align with your organization's culture, values and operational policies.

- **Establish a policy/ collaborate with the Human Resources or Training Department to collect new joiners' QP student information** (such as student number, registration date, acceptance email, etc.) from the following sources:
  1) Onboarding day
  2) Orientation session
  3) Personal data declaration form
  4) Interim or annual performance appraisal, etc.

- **Set a clear deadline** for staff to notify the organization once they have registered as QP students or decided to take QP examinations.

- **Encourage staff to promptly communicate their needs** for gaining practical experience, emphasizing that they are responsible for initiating this process.

- **Establish an internal policy outlining the consequence** of failing to inform the organization about individual needs for practical experience. The organization reserves the right not to recognize practical experience that does not align with its expectations. It is essential to communicate these policies clearly to the staff.

- **Provide clear guidelines and mutual agreement** for staff regarding the start time of supervision, e.g. specifying that supervision will commence upon completion of their probation.

- **Develop a centralized database** for managing QP students' information, ensuring easy access and updates by authorized personnel.

- **Schedule regular updates to the Institute** regarding any changes related to your AE/ AS registration.

Other useful tips

- **Communicate Practical Experience requirements** for QP students to understand the practical experience process, e.g. kick-off meeting.

- **Schedule periodic check-ins** between staff to discuss progress and address any concerns related to their practical experience. Provide documentation on the topics discussed, such as meeting notes.

Resources

Information Update User Guide (AE)

Information Update User Guide (AS)

Enquiries

Contact Practical Experience Team on 2287 7228, or email to pef-enquiry@hkicpa.org.hk.