



Factsheet to QP students - Recognition of practical experience obtained under the legacy Practical Experience Framework

The revised Practical Experience Framework ("PE Framework") has been implemented on 1 January 2023. QP students who have started accumulating experience **prior to 1 January 2023** ("transitioning student") were allowed to attain the practical experience by using the [hard copy of Training Records](#) under the [legacy PE Framework](#) until **31 December 2025**.

All QP students are required to acquire their practical experience under the revised PE Framework **on or after 1 January 2026** if that part of experience is to be counted for the Institute's membership admission purpose.

For detailed requirement of the revised PE Framework, please click [here](#).

What's next after 31 December 2025

(i) Completed three years of practical experience under legacy PE Framework

You are required to complete a Conversion Report ^{Note 1} and submit it together with the signed-off Training Records for the HKICPA membership admission purpose.

(ii) Attained partial practical experience

You are required to attain practical experience through online Practical Experience Training Records under the revised PE Framework requirements to make up for the shortfall (i.e. the period on or after 1 January 2026) on a pro-rata basis.

You are also required to complete a Conversion Report ^{Note} and submit it together with the signed-off Training Records for the HKICPA membership admission purpose.

Note: The [Conversion Report](#) assists you to convert the achieved practical experience under the legacy PE Framework to the revised PE Framework. You can also use it to determine any shortfall of your practical experience.

Useful links:

Conversion Report: (1) [Template](#), (2) [User Guide](#) and (3) [Demo video](#)
[HKICPA admission requirement](#)

Enquiries:

pef-enquiry@hkicpa.org.hk