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

HKICPA
GRANDFATHER SCHEME

Recognition of QP Graduates' Practical Experience

The HKICPA Grandfather Scheme is a one-time concession for QP graduates with 5 years or more accounting or finance-related working experience, to seek recognition of relevant practical experience outside the supervision of an Authorized Employer ("AE") or Authorized Supervisor ("AS").

ELIGIBILITY REQUIREMENTS

- Be a QP graduate
- Have a minimum of 5 years of working experience in accounting or finance-related fields
- Possess relevant practice experience, but no audit experience [Note 1]
- Completed at least 20 hours of relevant verifiable Continuing Professional Development ("CPD") within the 12 months before application, including at least 3 hours in financial accounting and 2 hours in ethics [Note 2]

Note 1 Has not obtained, and will not obtain, any approved accounting experience under a PC holder or audit experience in Hong Kong or elsewhere for the experience submitted for recognition.

Note 2 Suggested CPD list is available for reference and enrolment.

DOCUMENTS

- Application form, including
  - At least one referee who is a member of HKICPA or any another recognised accountancy bodies
  - Social insurance/ Mandatory Provident Fund contribution records or equivalent supporting evidence
- Employer confirmation letter
- Summary of practical experience
- CPD record form

APPLICATION FEE

HK$2,000

A non-refundable fee is payable upon application.

APPLICATION PROCESS

1 Check eligibility and prepare necessary documents

2 Complete and submit application

3 Assessment and approval

Open for Application: 28 September 2026
Submission Deadline: 30 September 2027

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For enquiries, please contact the Practical Experience Team via email: **pef-enquiry@hkicpa.org.hk**

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