

## **Practical experience requirements for QP students under the Mutual Examination Paper Exemptions Agreement (MEPE) for Mainland and Hong Kong Accountants**

### **Admission requirements for a CPA**

- To qualify as a CPA of the Institute, you are required to fulfill the **admission requirements** for membership admission.

### **Competency-based Practical Experience Framework**

- Registered students of the Institute are also required to comply with the competency-based **Practical Experience Framework (PEF)** with effect from 1 January 2005. Under the PEF, you are required to work under either an authorized employer (AE) or an authorized supervisor (AS) in order to acquire the practical experience for membership admission.

### **Training records form**

- All QP students under the MEPE are required to use the record form in the **Prospective Member's Record of Practical Experience for Membership Admission (For QP graduates under MEPE only) (Training Records)** to record your practical experience gained on or after 1 January 2005 and submit it to the Institute at the time of application for Institute membership together with the membership application form.
- For practical experience gained before 1 January 2005, registered students may submit an official testimonial(s) from employer(s) listing the duration, job nature and title of your employment OR the Training Records for membership application.

### **Students who are not working under an AE/AS on or after 1 January 2005**

- For QP students under the MEPE working in the mainland but not under an AE/AS, you may fulfill the PEF requirements if your employer satisfies certain quality assurance **criteria** such that you will be regarded as having worked under a structured training environment of a standard equivalent to the PEF.
- In these circumstances, you are also required to submit an **organizational review questionnaire** (the questionnaire) along with the Training Records when you apply for the Institute's membership. The questionnaire should be completed by your employer.