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

Hong Kong's CPA Qualification 香港會計師專業資格

Notes for Authorized Supervisor

(Please read these Notes carefully before completing the form and refer to the Support Manual of the revised PE Framework for details.)

1. Authorized Supervisor

1.1 The Authorized Supervisor (AS) is an individual which has demonstrated willingness and ability to comply with the principle of the Practical Experience Codes and Guidelines. The AS should offer QP students a work environment with quality learning and development opportunities.

The AS is also authorized to review and verify the QP students' Practical Experience Training Records. The AS should perform interim and annual review meetings with QP students as well as sign off the Practical Experience Training Records at least on an annual basis.

1.2 The AS registration is subject to the annual monitoring and renewal exercises as requested by the Institute.

1.3 The AS should ensure complete and accurate information under the AS records. The AS is required to submit an information update through the Practical Experience Online System **within one month** when there are any updates on the AS records. Late information update submission without reasonable causes might delay the date of commencement of the QP students' practical experience.

1.4 The AS must be a member of the Institute or a recognized professional accountancy body (see Note 2) and possess a minimum of 3 years of post-qualification experience. Full members of HKICPA who have not attained 3 years of membership with the Institute but have at least 3 years of membership with their parent institute previously recognized by the Council are eligible to become an AS.

Practising members of the Chinese Institute of Certified Public Accountants with at least 4 years of membership are eligible to become an AS.

For any non-practising members of the Chinese Institute of Certified Public Accountants who wish to become an AS, please inquire us for further details.

AS applicant who is a non-HKIPCA member is required to provide a copy of identification document (e.g. HKID/ passport) and membership certificate/ license for application purpose.

1.5 An AS should watch the Institute's training videos for understanding the roles and responsibilities.

1.6 The AS should have adequate standing and seniority in the employing organization.

1.7 The AS does not have to be the immediate supervisor of the QP student but he/ she is required to be available and able to motivate, counsel and advise the QP students under his/ her supervision to meet the Institute's practical experience requirements for membership admission purpose.

1.8 The AS should have his/ her registration supported by his/ her employing organization. Please note that an individual can only apply for either the role of a Counselor or the role of an AS within the same employing organization.

The AS should notify the Institute in writing of the details if he/ she is subject to any disciplinary sanctions, ongoing investigations[1], or conditional requirements imposed by the accountancy or regulatory bodies, any significant quality control issues pertaining to training, or any significant internal regulatory records that may affect the consideration of the suitability of his/ her role of an AS.

Any disciplinary sanctions, ongoing investigations[1], conditional requirements imposed, or other above-mentioned issues will not automatically result in rejection of the registration concerned. The Institute may, however, request submission of additional information and/ or supporting documents for assessment by the Institute's Qualification and Examinations Board before approving the registration.

1.9 Each AS can supervise at most 8 QP students at any point of time.

1.10 HKICPA members who have registered as an AS will be entitled to 5 CPD hours per annum for supervising each QP student. At most 20 CPD hours per year can be claimed under such role.

1.11 The AS should understand that the Institute has the right to terminate your registration as an AS if the Institute's Qualification and Examinations Board is of the view that you are unfit to continue the registration.

1.12 The AS can mention his/ her status as "An Authorized Supervisor of the Hong Kong Institute of CPAs" for the purpose of recruiting budding accountants (e.g. recruitment advertisements and materials) to join your employing organization. The AS should obtain pre-approval from the Institute for any reference made to and/or the use of the Institute's name in any promotional materials.

2. Recognized Professional Accountancy Body

2.1 A list of professional accountancy bodies currently accepted by the Council of the Institute is as below.

Association of Chartered Certified Accountants (ACCA)
Chartered Accountants Australia and New Zealand (CA ANZ)
Chartered Accountants Ireland (CAI)
Chartered Institute of Management Accountants (CIMA)
Chartered Professional Accountants Canada (CPA Canada)
Chinese Institute of Certified Public Accountants (CICPA)
CPA Australia (CPAA)
Institute of Chartered Accountants in England and Wales (ICAEW)
Institute of Chartered Accountants of Scotland (ICAS)
Institute of Chartered Accountants of Zimbabwe (ICAZ)
South African Institute of Chartered Accountants (SAICA)

[1] Please be mindful of any restrictions or prohibitions regarding the secrecy or disclosure of that information by the relevant accountancy or regulatory bodies.

3. Quality Training Environment

An AS should undertake to provide QP students with a quality training environment including but not limited to the following areas:

3.1 To understand the roles and responsibilities of AS and agree to abide by the Practical Experience Codes and Guidelines and other requirements as prescribed by the Institute for obtaining and retaining the registration as an AS.

3.2 To ensure that Development Commitment will be entered into with the QP students so that QP students can obtain appropriate breadth and depth of practical experience and develop the technical and enabling competences as prescribed in the Institute's Practical Experience Framework.

3.3 To render assistance to help QP students prepare for the Institute's Qualification Programme.

3.4 To ensure that suitable arrangements are made to monitor and supervise the QP student's progress (including on-the-job training, counseling and performance review) and the review will take place at least twice a year.

3.5 To ensure that the Practical Experience Training Records (including the Reflective Statement) of QP students are duly reviewed and signed off at least on an annual basis.

3.6 To ensure that each QP student has prepared and maintained appropriate evidence to support the information made in the Practical Experience Training Records to facilitate the sign-off.

3.7 To ensure that the final Practical Experience Training Records of QP students will be endorsed at the completion of the practical experience period.

3.8 To ensure that as AS would supervise at most 8 QP students under the AS scheme at any point of time.

4. Enquiries

For enquiries, please contact the Education and Training Department – Practical Experience Team of the Institute via email at: pef-enquiry@hkicpa.org.hk or on (852) 2287 7228.