



## Recruit the best: Training prospective CPAs

The Institute is committed to training future Hong Kong CPAs to the highest quality to contribute to the development of the accounting profession. By obtaining the appropriate type and level of practical experiences at an employer of choice, future Hong Kong CPAs will be able to demonstrate competence and have their relevant experiences formally recognized.

### Authorized Employer ("AE") vs Authorized Supervisor ("AS")

AEs are accredited by the Institute on a corporate level, which facilitates quality assurance and control through a structured training programme to assess the progress of trainee accountants during their employment. For example, an AE could be a CPA practice, government department, education institute, or a commercial or not-for-profit organization.

ASs are accredited by the Institute on an individual level to cater for the needs of HKICPA registered students and prospective HKICPA members not working for an authorized employer.

### Benefits of taking part as an AE/ AS

#### 1. Attracting top talents and retaining top performers

Your entity will have access to budding CPAs with the potential to power your business. Investing in CPAs' education and training will give your business the edge in recruiting now and in the future as The Hong Kong Institute of CPAs is a founding member of the Global Accounting Alliance, a group of leading accounting institutes from significant capital markets around the world.

#### 2. Developing existing employees

When conducting working trainings with QP students / prospective CPAs, counselors or supervisors are able to benefit by refreshing their own knowledge of the core concepts of accountancy.

#### 3. Fulfilling CPD requirements

Individual ASs or Counselors are eligible to claim 5 CPD hours each year for supervising a QP student/ prospective member. They may earn more CPD hours for supervising more than one student, up to a maximum of 20 CPD hours.

### What you need to do before submitting your application as an AE/ AS

1. Understand the application requirements of a Member-in-Charge/ Counselor/ Supervisor
2. Understand your responsibilities in the role of a Member-in-Charge/ Counselor/ Supervisor
3. Understand the required competences
4. Set up the required training and work opportunities for the students

### Apply now

AEs and corporates with ASs belong to prestigious group of firms. You and your organization will benefit by being part of this elite group. Register as an AE or AS now.



Email: [pef-enquiry@hkicpa.org.hk](mailto:pef-enquiry@hkicpa.org.hk)



**Overview for Authorized  
Employers ("AEs") and  
Authorized Supervisors ("ASs")**