



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



Qualification Programme (QP)

Practical Experience Online System (Renewal of Registration as an Authorized Employer)

User Guide

Renewal of Registration as an Authorized Employer (AE)

User Guide

This user guide shows you how to complete an online renewal form. Please read this document carefully before completing the form.

Whom to submit

Only Member-In-Charge (MIC) can access and submit the online renewal form.

During application

The MIC should ensure the input data in each section is correct and then click the "Validate & Save" button before moving to the next section.

After submission

Upon receipt all of the required information, the renewal result will normally be available **within two months**. Any missing or incomplete information can delay the processing of the renewal application. The Institute reserves the right to verify where necessary the information furnished by the AE with any third parties concerned.

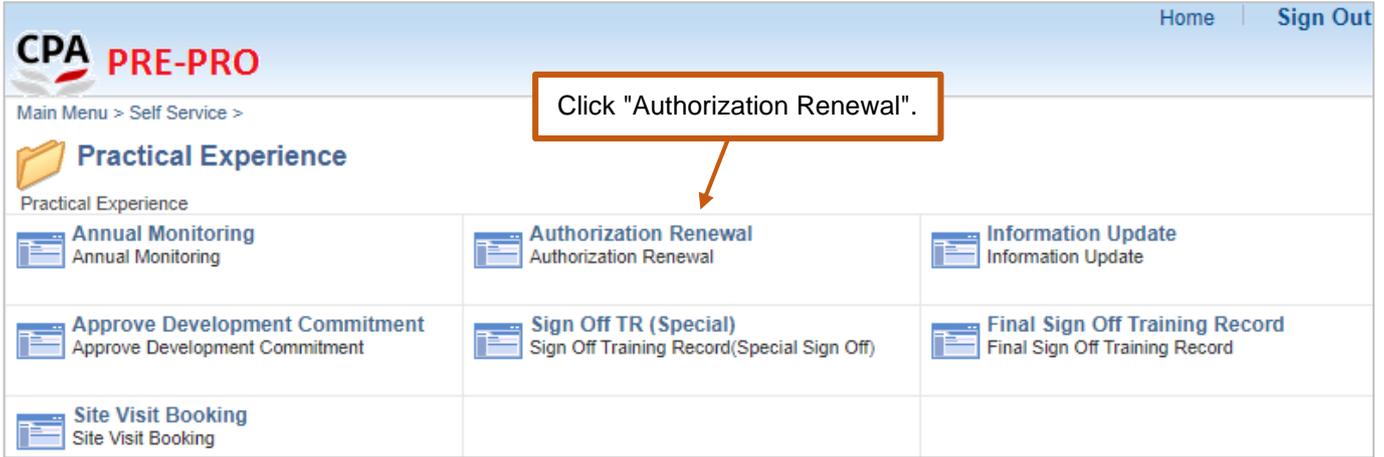
Successful completion of updates

- The AE will receive an email confirmation when the renewal application is approved.
- Any updates on the name or contact details of your organization will be reflected on the Institute's website.
- Each newly added Counselor(s) and QP student(s) will receive a notification email, which contains information about the supervision arrangement.

Where to access the form

To access the form, please login the [Practical Experience Online System](#) and access to the **Landing Page**.

Illustrative example:



(i) To access the online renewal form.



Important Note: In the event that you do not wish to renew your AE registration, please click [here](#).

How to fill out the form

After opening the form, please follow the steps below to complete the online renewal form. You can click the "Restore" button to undo the changes you have made in that section.

Step 1: Read the **Welcome** page information carefully and click "Next" button to go to the next section.

1 WELCOME Visited	Step 1 of 12: WELCOME Notes	<div style="border: 2px solid orange; padding: 5px; display: inline-block;">Click "Notes" to get more authorization requirements.</div>
2 SELF ASSESSMENT Not Started	Due date for submission: 20/11/2023 Welcome to the online renewal form!	
3 UPLOAD SUPPLEMENTARY Not Started	You may wish to note that the Authorized Employer ("AE"/) Authorized Supervisor ("AS") registration status is valid for five years. At the end of the five-year authorization period, the AE/ AS registration is due for a renewal review.	
4 ORGANIZATION DETAILS Not Started	Actions by AE/ AS: The AE/ AS is requested to complete this online renewal form with a self-assessment , and provide Staff training plan (Sample) and Sample performance appraisal form , and other relevant documents (see below) to demonstrate continual compliance with the Practical Experience Codes and Guidelines.	
5 CONTACT DETAILS Not Started	Sample of other relevant documents:	
6 NATURE OF BUSINESS Not Started	<ul style="list-style-type: none">• Staff handbook (e.g. extract of training policy, supports for QP student such as examination leaves or study leaves, etc.)• Training attendance records• Training materials• Sample timesheets/ other supporting documents	
7 SIZE OF ORGANIZATION Not Started	Important note: The AE/ AS should upload the documents to the "Upload Supplementary" tab before submission.	
8 GROUP REGISTRATION Not Started	Please read the Notes (see hyperlink above) and the requirements below carefully before completing this form. You are always reminded to observe the roles and responsibilities of AE/ AS and agree to abide by the Practical Experience Codes and Guidelines and other requirements as prescribed by the Hong Kong Institute of Certified Public Accountants ("Institute") for renewing the registration status as an AE/ AS.	
9 TRAINING PERSONNEL Not Started	Personal Data (Privacy) Ordinance	
10 TRAINING OF STAFF Not Started	All information provided in this form will be used by the Institute for the purposes relating to the administration of the practical experience requirements for membership admission under the Professional Accountants Ordinance and Professional Accountants By-laws. In addition, the Institute may use the collected data for statistical research and analysis. The provision of personal data by means of this form is voluntary. However, insufficient information may result in rejection of an application. Data collected may be accessible by the Institute's officers, committees or persons processing the application and related matters.	
11 DECLARATION Not Started	Unless otherwise agreed, any documents containing your personal data that you provide to the Institute will become the property of the Institute and will not be returned to you. The Institute will destroy any documents it holds in accordance with its internal policy and applicable laws. Please refer to the Institute's privacy policy and personal information collection statement on its website at: https://www.hkicpa.org.hk/en/Tools/Privacy-policy .	
12 SUBMISSION Not Started		

Note: You can click the information icon  to view reminder notes under different sections.

Step 2: Complete **Self-Assessment** on the compliance with the Codes and Guidelines.

Click "Validate & Save" button before moving to the next section.

Note: Read the Codes and Guidelines carefully.

- (1) Select "Yes" or "No" for each guideline.
- (2) Click "Details" and provide the particulars of non-compliance and rectification plan.

Illustrative Example:

Step 2 of 12: SELF ASSESSMENT ⓘ

[Validate & Save](#)

CODE 1: The AE/AS exhibits professional and ethical practices.

GUIDELINE	DESCRIPTION	Do you / Does your organization comply with the Guideline?	Details
Guideline 01	The AE/AS's employing organization meets its regulatory and ethical requirements in its country of residence.	<input type="radio"/> NO	Details
Guideline 02	The AE/AS or the individuals involved in training have no ethical or professional issues.	<input checked="" type="radio"/> YES	

CODE 2: The AE/AS is committed to and identifies the training and development needs of QP students.

GUIDELINE	DESCRIPTION	Do you / Does your organization comply with the Guideline?	Details
Guideline 03	The AE/AS identifies and provides adequate resources to train QP students.	<input checked="" type="radio"/> YES	
Guideline 04	The AE identifies and assigns qualified accountants with suitable experience as Counselors and provides resources to enable them to fulfil their role. The AS should be a qualified accountant with suitable experience and ensure appropriate resources are provided by the AS's employing organization to enable the AS to fulfil his/her role.	<input checked="" type="radio"/> YES	
Guideline 05	The Member-In-Charge, Counselors, AS, and QP students understand their roles and responsibilities for training and development.	<input checked="" type="radio"/> YES	
Guideline 06	The AE/AS sets the QP students' objectives as part of a performance review.	<input checked="" type="radio"/> YES	
Guideline 07	The AE/AS identifies opportunities for QP students to obtain appropriate practical experience.	<input checked="" type="radio"/> YES	
Guideline 08	The AE/AS ensures QP students understand how they contribute to the organizational or departmental objectives.	<input checked="" type="radio"/> YES	
Guideline 09	The AE/AS agrees Development Commitment with QP students which is relevant to their current roles or their future career aspirations.	<input checked="" type="radio"/> YES	

CODE 3: The AE/AS provides development opportunities for QP students and monitors and reviews development activities.

GUIDELINE	DESCRIPTION	Do you / Does your organization comply with the Guideline?	Details
Guideline 10	The AE/AS provides appropriate practical experience to QP students.	<input checked="" type="radio"/> YES	
Guideline 11	The AE/AS provides training and development opportunities to QP students to achieve their objectives and explains the nature and extent of these opportunities to them.	<input checked="" type="radio"/> YES	
Guideline 12	The AE/AS monitors and evaluates the QP students' progress towards fully meeting the practical experience requirements, and identifies and takes appropriate action as a result of reviews with QP students.	<input checked="" type="radio"/> YES	
Guideline 13	The AE/AS ensures the QP students' time is documented and can be counted towards the practical experience requirements.	<input checked="" type="radio"/> YES	
Guideline 14	The AE/AS reviews the QP students' ethical and professional behavior during the Practical Experience Period.		
Guideline 15	The AE/AS evaluates and monitors QP students to undertake development activities.		

If you wish to make any further comments, please specify below

Details

Guideline No.

Description

Details of Non-Compliance

Rectification Plan

Target Completion Date

Step 3: Upload Supplementary to provide relevant documents to demonstrate the compliance with the Practical Experience Codes and Guidelines.

Step 3 of 12: UPLOAD SUPPLEMENTARY

Please provide relevant documents to demonstrate the compliance with the Practical Experience Codes and Guidelines.

Please provide **Staff training plan (Sample)** and **Sample performance appraisal form**, and other relevant documents (see below) to demonstrate compliance with the Practical Experience Codes and Guidelines.

Sample of other relevant documents:

- Staff handbook (e.g. extract of training policy, supports for QP student such as examination leaves or study leaves, etc.)
- Training attendance records
- Training materials
- Sample timesheets/ other supporting documents

Please click "Add Attachment" button to upload the document.

▼ Attachments

Add Attachment

Save

- (1) Attach supporting documents.
- (2) Click "Save" to save the upload documents.

Step 4: Review the AE information

- Please go through the below sections to ensure the AE information is up-to-date.
 - Organization Details
 - Contact Details
 - Nature of Business
 - Size of Organization
 - Group Registration
 - Training Personnel (MIC, MIC Deputy, Scheme Coordinator, Counselor)
 - Training of Staff
- For the section(s) that need to update, click "EDIT" button to input the updated information. Click "Validate & Save" button before moving to another section.

For details on (b), please refer to the [User Guide of AE Information Update Form](#).

Step 5: Read the **Declarations** carefully and complete this section.

Step 11 of 12: DECLARATION

Confirm

- 1. We understand the role and responsibilities of AE 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 AE.
- 2. We undertake to provide a quality training environment to QP students, which should include but not limited to the following areas:
 - (i) To ensure that members of the Institute or a recognized professional accountancy body, who have the necessary qualifications and experience, will assume the roles of MIC, MIC Deputies and Counselors.
 - (ii) To ensure that proper arrangements will be made for QP students in case of resignation, reassignment and reallocation, etc. of their former Counselors, and that each Counselor can supervise at most 8 QP students and other prospective members at any point of time.
 - (iii) To conduct due procedures to ascertain whether Counselors have been subject to disciplinary or regulatory action, and to notify the details of the disciplinary or regulatory action to the Institute in writing if any training personnel (e.g. Counselors) has been subject to any disciplinary or regulatory action by the Institute or other accountancy/ regulatory bodies.
 - (iv) To ensure that Development Commitment will be entered into between the MIC (or its deputies) and QP students so that both parties can obtain clear understanding of their expectations and responsibilities.
 - (v) To ensure that suitable arrangements will be made to monitor and supervise the QP student's progress (including on-the-job training, counseling and performance review) 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, and the review will take place at least twice a year.
 - (vi) To ensure that the Training Records (including the Reflective Statement) of QP students are duly reviewed and signed off at least on an annual basis.
 - (vii) To ensure that each QP student has prepared and maintained appropriate evidence to support the information made in the Training Records to facilitate the sign-off.
 - (viii) To ensure that the final Training Records of QP students will be endorsed by the MIC (or its deputies) at the completion of the practical experience period.
 - (ix) To render assistance to help QP students prepare for the Institute's Qualification Programme.
- 3. We agree that upon our successful registration, the Institute may publish certain information, including the name of our organization, contact details and appointment period, on its website and any relevant publications.
- 4. We undertake to complete the annual monitoring/ renewal exercise as requested by the Institute, and inform the Institute when there are any changes under our registration as an AE.
- 5. We understand that the Institute has the right to terminate our registration as an AE if the Institute's Qualification and Examinations Board is of the view that we are unfit to continue the registration.
- 6. We undertake to fully co-operate with any enquiry, briefing, authorization visit or investigation conducted by the Institute in relation to our registration and role as an AE.
- 7. We declare that the information given in this form is true and complete to the best of our knowledge and belief, and we waive all claims against the Institute for any loss or damage that we may suffer arising from this form.

(1) Check the boxes to make declaration.

(2) Click "Confirm" button.

Step 6: Submit the online renewal form.

Step 12 of 12: SUBMISSION

Please click the "Printer" button to print this form for review.

You should ensure that the information is correct and true to the best of your knowledge and belief.

 **(1) Click the "Printer" icon to export and review your completed form.**

Please be reminded to save the printed report in a secured location as the report may contain personal data.

Please refer to the Institute's privacy policy and personal information collection statement on its website at: <https://www.hkicpa.org.hk/en/Tools/>

(2) Click "SUBMIT" button to submit the form.

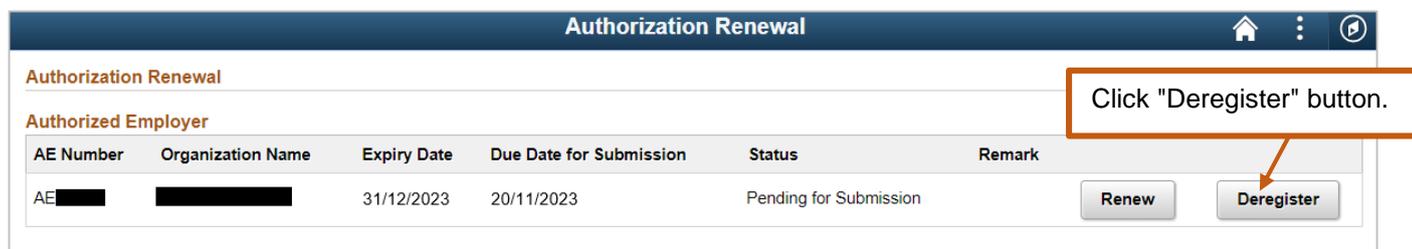


Note: After submission, the date and time of submission will appear on the screen. **Please save a copy of the submitted form for your record.** You will not be able to access to the submitted form once you log out the system. Meanwhile, the online renewal form status will be changed to "Pending for PEF Approval".

I do not wish to renew the AE registration, what should I do?

MIC can apply for AE deregistration via the online renewal form.

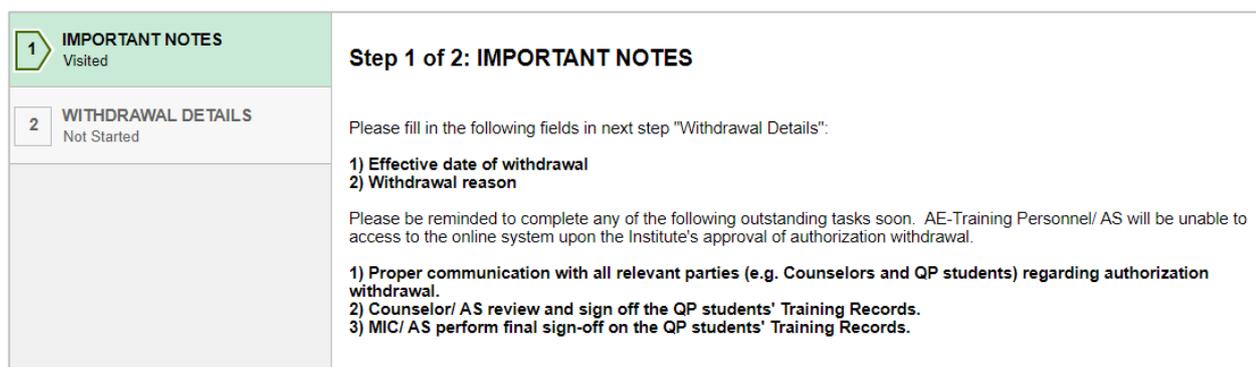
Step 1: Click "Deregister" button and you will access an online withdrawal form.



The screenshot shows the 'Authorization Renewal' interface. At the top, there is a header 'Authorization Renewal' with navigation icons. Below it, the 'Authorized Employer' section contains a table with columns: AE Number, Organization Name, Expiry Date, Due Date for Submission, Status, and Remark. The table has one row with values: AE [redacted], [redacted], 31/12/2023, 20/11/2023, Pending for Submission. To the right of the table are two buttons: 'Renew' and 'Deregister'. An orange box highlights the 'Deregister' button with an arrow pointing to it, and a text box above it says 'Click "Deregister" button.'

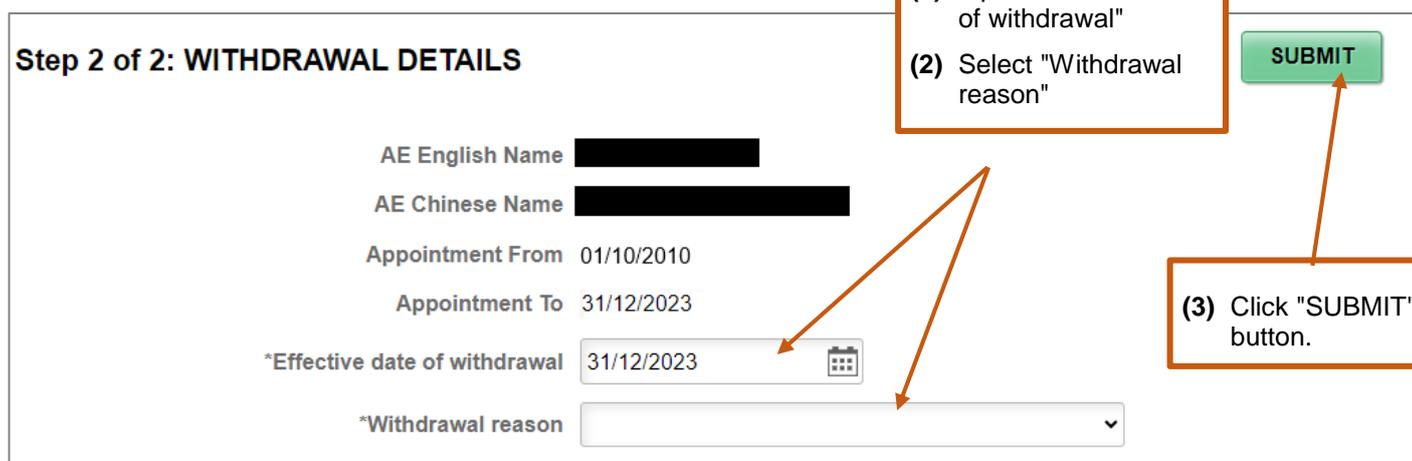
Meanwhile, the online renewal form status will be changed to "Not to renew".

Step 2: Read the **Important Notes** carefully and click "Next" button to go to the next section.



The screenshot shows the 'Important Notes' section. On the left, there is a sidebar with two items: '1 IMPORTANT NOTES Visited' and '2 WITHDRAWAL DETAILS Not Started'. The main content area is titled 'Step 1 of 2: IMPORTANT NOTES'. It contains the following text: 'Please fill in the following fields in next step "Withdrawal Details":', followed by a list: '1) Effective date of withdrawal', '2) Withdrawal reason'. Below this is a reminder: 'Please be reminded to complete any of the following outstanding tasks soon. AE-Training Personnel/ AS will be unable to access to the online system upon the Institute's approval of authorization withdrawal.' and another list: '1) Proper communication with all relevant parties (e.g. Counselors and QP students) regarding authorization withdrawal.', '2) Counselor/ AS review and sign off the QP students' Training Records.', '3) MIC/ AS perform final sign-off on the QP students' Training Records.'

Step 3: Provide the withdrawal details and submit the request.



The screenshot shows the 'Step 2 of 2: WITHDRAWAL DETAILS' section. It contains the following fields: 'AE English Name' [redacted], 'AE Chinese Name' [redacted], 'Appointment From' 01/10/2010, 'Appointment To' 31/12/2023, '*Effective date of withdrawal' 31/12/2023 (with a calendar icon), and '*Withdrawal reason' [dropdown menu]. A green 'SUBMIT' button is located at the top right. Three orange boxes with arrows provide instructions: (1) 'Input "Effective date of withdrawal"', (2) 'Select "Withdrawal reason"', and (3) 'Click "SUBMIT" button.'

Enquiry

Please send email to pef-enquiry@hkipa.org.hk.

END