3.3 Roles and responsibilities

The MIC/ MIC Deputies, Counselors and AS undertake essential roles and responsibilities under the AE/ AS scheme. Their respective roles and responsibilities are set out below:

3.3.1 Member-In-Charge/ Member-In-Charge Deputies

Each AE needs to appoint a MIC to assume the overall responsibility for supervising the training of QP students and to confirm to the Institute that QP students have attained the required competences. Some AEs may consider appointing a maximum of five MIC Deputies to perform some of the MIC's responsibilities below which are marked with an asterisk (*****).

The MIC is responsible for performing all of the following:

(a) Complying with and maintaining the authorization status;

(b) Meeting with the Institute's Assessors during the authorization visit;

(c) Advising the Institute of any material change in the organization that may affect its authorization status;

(d) Acting as the first point of contact with the Institute in matters relating to the Practical Experience Framework;

(e) Overseeing the QP students' training within the organization;

(f) Ensuring that there are appropriate resources to support the QP students' training;

(g) Agreeing the Development Commitment with QP students through the Practical Experience Online System within three months of commencement of the Practical Experience Period * (Refer to **Section 5.2.2**);

(h) Confirming to the Institute the QP students' completion of practical experience requirements by endorsing the completed Training Records through the Practical Experience Online System * (Refer to **Section 5.2.6**) [Note]; and

Note: MIC/ MIC Deputies are also required to endorse the Training Records when the Development Commitment is terminated for any reasons.

(i) Approving and assigning Counselors to QP students *.

3.3.2 Counselors

Under the AE scheme, the MIC would delegate the responsibility to Counselors for reviewing and verifying the QP students' Training Records. The Counselor is responsible for performing all of the following:

(a) Developing QP students and discussing training issues with them;

(b) Performing interim and annual review meetings with assigned QP students and signing the Training Records through the Practical Experience Online System on an annual basis (Refer to **Sections 5.2.4** and **5.2.5)** [Note]; and

Note: Signing the Training Records when the Counselor ceases to train his/ her current QP students.

(c) Discussing the following areas during the review meetings with QP students:

- Time spent on practical experience;
- Progress in achieving competences required for HKICPA membership;
- Reflective Statements (Refer to **Section 5.2.5**);
- Professional development;
- Ethical issues and training;
- Career development; and
- Any other issues affecting the QP students' ability to satisfy the requirements of becoming a professional accountant (e.g. modules and study progress).

3.3.3 Authorized Supervisors

The AS is required to perform similar responsibilities as a MIC and has the same responsibilities as a Counselor. His/ her responsibilities include the following:

(a) Complying with and maintaining the authorization status;

(b) Meeting with the Institute's Assessors during the authorization visit;

(c) Advising the Institute of any material change in the organization that may affect the authorization status;

(d) Acting as the first point of contact with the Institute in matters relating to the Practical Experience Framework;

(e) Overseeing the QP students' training within the organization;

(f) Ensuring that there are appropriate resources to support the QP students' training;

(g) Agreeing the Development Commitment with QP students through the Practical Experience Online System within three months of commencement of the Practical Experience Period (Refer to **Section 5.2.2**);

(h) Confirming to the Institute the QP students' completion of practical experience requirements by endorsing the completed Training Records through the Practical Experience Online System (Refer to **Section 5.2.6**) [Note];

Note: Signing and endorsing the Training Records when the Development Commitment is terminated for any reasons.

(i) Developing QP students and discussing training issues with them;

(j) Performing interim and annual review meetings with assigned QP students and signing the Training Records through the Practical Experience Online System on an annual basis (Refer to **Sections 5.2.4** and **5.2.5)**;

(k) Discussing the following areas during the review meetings with QP students:

- Time spent on practical experience;
- Progress in achieving competences required for HKICPA membership;
- Reflective Statements (Refer to **Section 5.2.5**);
- Professional development;
- Ethical issues and training;
- Career development; and
- Any other issues affecting the QP students' ability to satisfy the requirements of becoming a professional accountant (e.g. modules and study progress).

3.3.4 Counselor-student training ratio

It is essential that adequate advice and counselling are given to each QP student on personal and professional development. Each Counselor or AS should not be responsible for more than eight QP students at any point of time. In case where extra number of QP students are required to be trained and supervised under the Practical Experience Framework, more eligible Counselors or AS should be properly engaged to satisfy the training needs of QP students.

3.3.5 Scheme Coordinator

The Scheme Coordinator ("SC") is a person appointed by the AE for coordinating and administering matters related to the AE scheme. The SC can also serve as a communication channel between the AE and the Institute.

The SC is not subject to any professional qualification and experience requirements if he/ she will only take up a coordination and communication role. The SC can also register as a Counselor if he/ she can satisfy the relevant qualification requirements.

3.3.6 QP students

To meet the practical experience requirements, QP students must ensure the following:

(a) Working for an AE/ AS under a Development Commitment;

(b) Working closely with the AE/ AS to acquire the necessary experience to meet both the time and competence requirements;

(c) Using the Training Records to document the achievement of competences;

(d) Meeting with Counselors/ AS as required by the Institute to discuss progress and sign off the Training Records; and

(e) Ensuring that the AE/ AS signs off the Training Records upon completion of the practical experience requirements or when the Development Commitment is terminated for any reasons.

Appendix F – Responsibilities of Member-In-Charge ("MIC")/ MIC Deputy/ Counselors/ Authorized Supervisors ("AS")/ QP Students in the Authorization Process and Practical Experience Process

Responsibilities		MIC	MICD	Counselor	AS
(I) Authorization Process					
1.	Comply with and maintain the authorization status, including annual monitoring of AE/ AS registration	✓	---	---	✓
2.	Meet with the Institute's Assessors during the authorization visit	✓	✓	✓	✓
3.	Advise the Institute of any material change in the organization that may affect the authorization status	✓	✓	---	✓
(II) Practical Experience Process					
1.	Act as the first point of contact with the Institute in matters relating to the Practical Experience Framework	✓	---	---	✓
2.	Oversee the QP students' training within the organization	✓	---	---	✓
3.	Ensure that there are appropriate resources to support the QP students' training	✓	---	---	✓
4.	Agree the Development Commitment with QP students through the Practical Experience Online System within three months of commencement of the Practical Experience Period	✓	✓	---	✓
5.	Confirm to the Institute the QP students' completion of practical experience requirements by endorsing the completed Training Records through the Practical Experience Online System	✓	✓	---	✓
6.	Signing and endorsing the Training Records when the Development Commitment is terminated for any reasons	✓	✓	---	✓
7.	Approve and assign Counselors to QP students	✓	✓	---	
8.	Develop QP students and discuss training issues with them	---	---	✓	✓
9.	Perform interim and annual review meetings with assigned QP students and sign the Training Records through the Practical Experience Online System on an annual basis	---	---	✓	✓
10.	Discuss the following areas during the review meetings with QP students: • Time spent on practical experience; • Progress in achieving competences required for HKICPA membership; • Reflective Statements; • Professional development; • Ethical issues and training; • Career development; and • Any other issues affecting the QP students' ability to satisfy the requirements of becoming a professional accountant (e.g. modules and study progress)	---	---	✓	✓

Responsibilities		QP students
(II) Practical Experience Process (Cont'd)		
1.	Work for an AE/ AS under a Development Commitment	✓
2.	Work closely with the AE/ AS to acquire the necessary experience to meet both the time and competence requirements	✓
3.	Use the Training Records to document the achievement of competences	✓
4.	Meet with Counselors/ AS as required by the Institute to discuss progress and sign off the Training Records	✓
5.	Ensure that the AE/ AS signs off the Training Records upon completion of the practical experience requirements or when the Development Commitment is terminated for any reason	✓