



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



Qualification Programme (QP)

Practical Experience Online System (Online Training Records for QP student)

User Guide

Online Training Records (QP student)

User Guide

This user guide shows how QP students complete the following tasks via the online system.

When to access

(1) [Interim and annual review of online Training Records;](#)

Interim review: It can take place any time throughout the training year.

Annual review: The online Training Records should be signed off by your Counselor/ AS on an annual basis (by 31 December each year) (**Note**).

***Note:** In the situation that a QP student who commences his/ her Practical Experience Period in the second half of a year (i.e. Practical Experience Period for that particular year is less than six months), the first annual review and sign-off could be completed by 31 December of the subsequent year.*

(2) [Monitoring of the practical experience progress;](#)

You can keep track on your practical experience progress via the online system anytime.

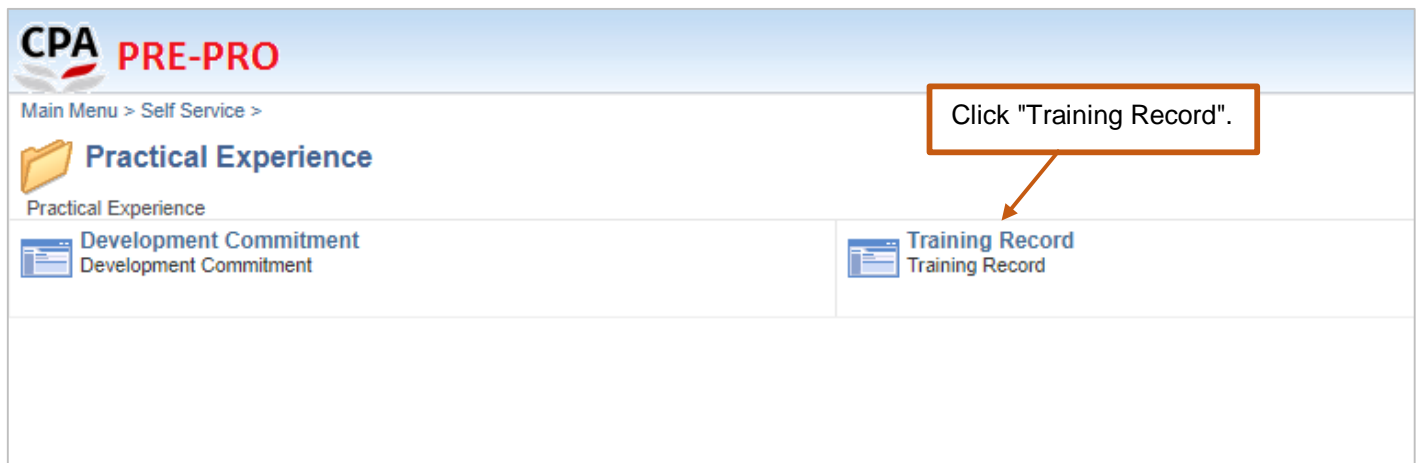
(3) [Final sign-off request of online Training Records;](#)

You should submit the final sign-off request to your AE/ AS when you have:

- (a) completed your Practical Experience Period; or
- (b) changed employment (by QP student or Authorized Supervisor)

Where to access?

To access the online Training Records, please login to the Landing page.



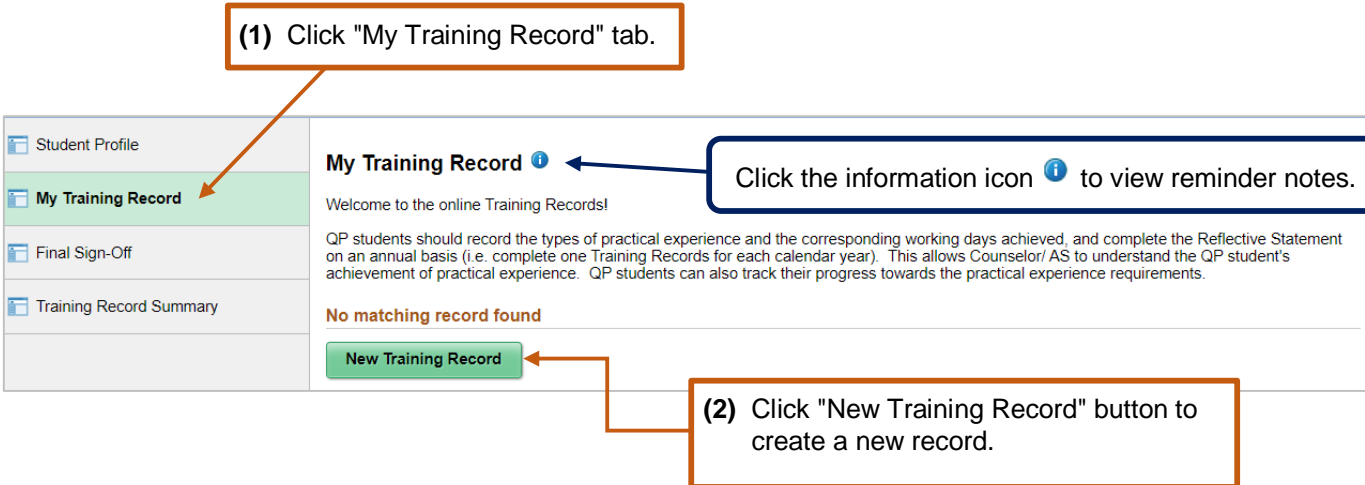
After login, please follow the steps below to complete the online Training Records.


(1) How to complete and submit for annual sign-off

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

For the sample of Training Records can be referred to Appendix D of [Practical Experience Framework Support Manual](#).

Step 1: Create a new online Training Records



The screenshot shows a web interface with a sidebar on the left containing four menu items: 'Student Profile', 'My Training Record', 'Final Sign-Off', and 'Training Record Summary'. The 'My Training Record' item is highlighted in green. An orange callout box with the text '(1) Click "My Training Record" tab.' has an arrow pointing to this menu item. The main content area is titled 'My Training Record' and includes an information icon. A blue callout box with the text 'Click the information icon  to view reminder notes.' has an arrow pointing to this icon. Below the title, there is a welcome message, a paragraph of instructions, and a status message 'No matching record found'. A green button labeled 'New Training Record' is located at the bottom of the main content area. An orange callout box with the text '(2) Click "New Training Record" button to create a new record.' has an arrow pointing to this button.

Note: You need to create a new Training Records for **each training year**.

Step 2: Complete the online Training Records

Step 2(a): Review and update the information in **Training Records Details**. Click "Save" button before moving to the next section.

TRAINING RECORDS DETAILS <input type="radio"/> Visited	TRAINING RECORDS DETAILS <input type="button" value="Save"/>
INTERIM REVIEW <input type="radio"/> Not Started	Note: Please click the "Save" button before moving to the next section.
TECHNICAL COMPETENCES <input type="radio"/> Not Started	Student No. S213200
ENABLING COMPETENCES <input type="radio"/> Not Started	Student Name CHAN Siu Siu
REFLECTIVE STATEMENT <input type="radio"/> Not Started	*AE/AS No. <input type="text" value="AE202206"/> <input type="button" value="Q"/>
ANNUAL SIGN-OFF <input type="radio"/> Not Started	*Organization Name <input type="text" value="PEF Limited"/> <input type="button" value="Q"/>
	Start Date <input type="text" value="01/01/2020"/> <input type="button" value="Calendar"/>
	End Date <input type="text" value="31/12/2020"/> <input type="button" value="Calendar"/>
	*Counselor ID <input type="text" value="C1"/> <input type="button" value="Q"/>
	Counselor/ AS Name CHEUNG Susan
	AE/ AS Remarks
	Status Saved

Input the covering period of **Training Record**.
Note: You can leave the end date blank until you submit Training Records for Counselor/ AS review and sign off.

Step 2(b): Fill in the date of **Interim Review**. Click "Save" button before moving to the next section.

INTERIM REVIEW <input type="button" value="Save"/>
An interim review on the QP students' training progress should be conducted while the QP students' performance and achievement of competences are still fresh in mind. Regular communication with Counselor/ AS can ensure that the training progress is on the right track.
Please fill out the "Interim Review Date" after the interim review meeting. The interim review can take place at any time throughout the year.
Interim Review Date <input type="text"/> <input type="button" value="Calendar"/>

Step 2(c): Fill in **Technical Competences** acquired.
Click "Save" button before moving to the next section.

Illustrative example:

TECHNICAL COMPETENCE ⓘ Save

- ▶ **Financial Accounting and Reporting (FAR)**
- ▶ **Audit and Assurance (AA)**
- ▶ **Taxation (T)**
- ▶ **Management Accounting, Finance and Financial Management (MF)**
- ▶ **Governance, Risk Management and Internal Control (GRI)**
- ▶ **Information Technology, Business Strategy and Management, and Insolvency and Reconstruction (IBR)**

(1) Click the core area of competence that you have been acquired.

(2) Identify the relevant technical elements.

(3) Click the magnifier icon to view the sub-elements.

▼ **Financial Accounting and Reporting (FAR)**

FAR1: Accounting for Transactions 1 row

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 <input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>

FAR2: Preparing Financial Reports 1 row

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 <input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>

FAR3: Analysing Financial Statements

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 <input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>

Select	Sub Element Code	Sub-Element
<input type="checkbox"/>	FAR1.1	Evaluate financial statement information (routine and non-routine) and estimates by reference to the entity's books, records and events
<input type="checkbox"/>	FAR1.2	Design systems to capture and process accounting data
<input type="checkbox"/>	FAR1.3	Prepare and/or evaluate reconciliations of financial information
<input type="checkbox"/>	OTH	(Please Specify)

(4) Select the appropriate sub-elements.

You can **add/ remove** sub-element(s) if appropriate.

▼ **Financial Accounting and Reporting (FAR)**

FAR1: Accounting for Transactions 1 row

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 FAR1.1 <input type="text"/>	Evaluate financial statement information (routine and non-routine) and estimates by reference to the entity's books, records and events	3	<input type="text"/>	<input type="text"/>

(5) Select "Achieved Proficiency Level" from the drop down list.
Note: At the end of the entire practical experience period (normally of 3 years), the QP student should attain the required proficiency level.

(6) Input the number of Working Days spent on the selected sub-element.

Step 2(d): Fill in **Enabling Competences** acquired.
Click "Save" button before moving to the next section.

Illustrative example:

ENABLING COMPETENCE ⓘ

- ▶ Professional Values, Ethics and Attitudes
- ▶ Professional Skills

(1) Click the core area of competence that you have been acquired.

Save



ENABLING COMPETENCE ⓘ

- ▼ Professional Values, Ethics and Attitudes

A1 Professional Scepticism and Professional Judgement

Acquired No

2 rows

Sub Element Code	Sub-Element	Required Proficiency Level
1 A1.1	Apply a questioning mindset critically to as	2
2 A1.2	Evaluate and recommend reasonable alter d circumstances	3

A2 Ethical Principles

Acquired No

5 rows

Sub Element Code	Sub-Element	Required Proficiency Level
1 A2.1	Demonstrate the nature of ethics	2
2 A2.2	Justify the advantages and disadvantages of rules-based and principles-based approaches to ethics	2

(2) Identify the relevant enabling elements.

(3) Choose "Yes" under "Acquired" if you have acquired the respective sub-elements.

Save

Step 2(e): Complete the **Reflective Statement**.
Click "Save" button before moving to the next section.

REFLECTIVE STATEMENT

QP students should complete all of the following three parts in the "Reflective Statement" before the submission of Training Records.

Reflective Statements

*1. The main areas of work and activities undertaken during the Practical Experience Period.

*2. An evaluation of the particular skills developed with reference to the competence(s) achieved during the Practical Experience Period.

*3. Identification of improvement areas or further development needs for the forthcoming year and plans to tackle them (e.g. elements of competence(s) planned to be developed and demonstrated).

Step 3: **Submit** the Training Records for Counselor/ AS review and annual sign off.

ANNUAL SIGN-OFF

Comment (Optional)

I confirm to submit the Training Records for my Counselor/AS review and sign off.

Submit

Note:

1. You can update the progressive development of competences in the Training Records anytime before submission to your Counselor/ AS.
2. After submission, the Training Records status will change to **"Pending for Sign Off"**.
3. After the Counselor/ AS signs off on your Training Records, you will receive a confirmation email and the Training Records status will change to **"Signed Off"**.
4. In case your Counselor/ AS push back the Training Records to you, you will receive an email notification and the Training Records status will change to **"Push Back"**.

(2) How to monitor the practical experience progress

The online system can help you keep track on your progress of satisfying the practical experience requirements.

(A) Export summary of the yearly Training Records

QP student can export a pdf file of the **Training Records**.

Illustrative example:

The screenshot shows the 'My Training Record' page. On the left sidebar, the 'My Training Record' tab is highlighted with a red box and an arrow pointing to it, with the callout: **(1) Click "My Training Record" tab.**

The main content area displays a table of training records. Each row has a 'Print' button to its right. A red box with an arrow points to these buttons, with the callout: **(2) Click "Print" button to export Training Records.**

AE/AS No.	Organization Name	TR Start Date	TR End Date	AS/Counselor Name	Status	Annual Sign Off Date	Print
AE202206	PEF Limited	01/01/2019	31/12/2019	CHEUNG Susan	Signed Off	11/07/2022	Print >
AE202206	PEF Limited	01/01/2020	31/12/2020	CHEUNG Susan	Pending for Sign Off		Print >
AE202206	PEF Limited	01/01/2021		CHEUNG Susan	Saved		Print >

(B) Training Records Summary

QP students can compile all practical experience information already input in a single summary report anytime. There are 2 types: Status Checking and Completed Training Records.

The screenshot shows the 'Training Record Summary' page. On the left sidebar, the 'Training Record Summary' tab is highlighted with a red box and an arrow pointing to it.

Two callout boxes are present:

- Status Checking** (red box):
 - Available for all Training Records.
 - Serve as a tool for monitoring of your practical experience progress.
- Completed Training Records** (purple box):
 - Available for Training Records with **final sign off** only.
 - Serve as a summary report regarding the acquired practical experience for membership admission.

The main content area shows the 'Training Record Summary' with two tabs: 'Status Checking' (highlighted with a red box) and 'Completed Training Records' (highlighted with a purple box). Below the tabs is a table with columns: AE/AS Number, Organization Name, TR Start Date, TR End Date, Year(s), Month(s), and Day(s). A 'Generate Report' button is at the bottom.

AE/AS Number	Organization Name	TR Start Date	TR End Date	Year(s)	Month(s)	Day(s)
<input type="checkbox"/> AE202206	PEF Limited	01/01/2019	31/12/2020	2	0	0

How to generate the Training Records Summary

Illustrative example: Status Checking

The screenshot shows the 'Training Record Summary' interface. At the top, there are two tabs: 'Status Checking' (highlighted in green) and 'Completed Training Records'. Below the tabs is a table with columns: AE/AS Number, Organization Name, TR Start Date, TR End Date, Year(s), Month(s), and Day(s). A row is visible with AE/AS Number 'AE202206', Organization Name 'PEF Limited', TR Start Date '01/01/2019', TR End Date '31/12/2020', Year(s) '2', Month(s) '0', and Day(s) '0'. Below the table is a 'Generate Report' button (highlighted in green) and a 'View Report' link. Below the 'View Report' link is the text 'Generation Date 12/07/2022'. Four numbered callouts are present: (1) points to the 'Status Checking' tab; (2) points to the 'AE/AS Number' column header; (3) points to the 'Generate Report' button; (4) points to the 'View Report' link.

(1) Select the appropriate tab, "Status Checking" or "Completed Training Records"

AE/AS Number	Organization Name	TR Start Date	TR End Date	Year(s)	Month(s)	Day(s)
<input type="checkbox"/> AE202206	PEF Limited	01/01/2019	31/12/2020	2	0	0

(2) Select employment(s).

(3) Click "Generate Report" button.

(4) Click "View Report" to export the summary.

How to review the Training Records Summary

The "System Checking" section of the summary will list the unfulfilled requirements that you must achieve at the end of the practical experience period.

Illustrative example:

The screenshot shows the 'System Checking as of 12/07/2022 11:26:40' section. It lists several unfulfilled requirements:

- Total achieved working days is less than 500 days
- Un-fulfilment of required proficiency level in technical element(s)
- Less than 75 working days in the selected technical elements(s)
- Less than 4 Technical Competences obtained
- Total practical experience duration is less than 3 years (i.e. 36 months)

Congratulation! You have attained all practical experience requirement if this section shows blank.

(3) How to make a request for Final Sign-Off * of the Training Records

* Please be reminded that **you should only submit the final sign-off request** to your AE/ AS when:
(i) you have completed your Practical Experience Period; or
(ii) you have changed employment

If you are not either of the above cases, please do not submit the final sign-off request.

Please follow the steps below to submit the Final Sign-Off request.

(1) Click "Final Sign-Off" tab.

Final Sign-Off

QP student should request the MIC/ AS in the employing organization to perform final sign-off of the Training Records under the following circumstances:

1. Resignation of QP student in the AE/ AS employing organization;
2. Resignation of the AS in AS employing organization;
3. Completion of the practical experience period; or
4. Deregistration of AE/ AS.

Reminder for Final Sign off of Training Records:

1. All Training Records have been reviewed and signed off by Counselor/ AS (i.e. Training Records status = Signed Off)
2. You should print out the individual Training Records (for all relevant calendar years) as well as the Training Records Summary for retention.
3. Once you submitted the final sign-off request to AE/ AS, you are not able to edit any information in the Training Records.

Final Sign-Off Training Records and Development Commitment (DC) Termination

AE/AS No.	Organization Name	Commencement Date of Employment	DC Effective Date	DC End Date	End Date of Employment	DC Status	Final Sign-Off Status	Final Sign-Off
AE202206	PEF Limited	01/01/2020	01/01/2020			In Effect	Open	<input type="button" value="Request"/>

Read the reminder notes carefully.

(2) Click "Request" button under Final Sign-Off column.

Request Final Sign Off

Reason


(3) Select reason from the drop down list and fill in relevant information (if any).

(4) Click "Submit" button.

Note:

1. After submission, the Final Sign-Off status will change to "**Pending for Final Sign Off**".

Final Sign-Off Training Records and Development Commitment (DC) Termination									
AE/AS No.	Organization Name	Commencement Date of Employment	DC Effective Date	DC End Date	End Date of Employment	DC Status	Final Sign-Off Status	Final Sign-Off	
AE202206	PEF Limited	01/01/2020	01/01/2020	31/12/2021	30/06/2022	In Effect	Pending for Final Sign Off	<input type="button" value="Request"/>	



2. After the MIC/ MIC Deputy/ AS completes the final sign-off, you will receive a confirmation email and the Final Sign-Off status will change to "**Completed**". Meanwhile, the status of your Development Commitment will change to "**Ended**".
3. In case your AE/ AS push back your request, you will receive an email notification and the Final Sign-Off status will change to "**Push Back**".

Enquiry

Please send email to pef-enquiry@hki CPA.org.hk .

END