

Training Records Summary of Practical Experience for Membership Admission (Sample)

Please note that QP students can generate the Training Records Summary of Practical Experience for Membership Admission ("Summary Report") from the Practical Experience Online System. The Summary Report will provide you with a brief summary of the practical experience acquired by QP students and highlights those practical experience requirements which may not be completely achieved.

Hong Kong Institute of Certified Public Accountants Training Records Summary of Practical Experience for Membership Admission

Student Name:	CHAN Siu Ming
Student No.:	S124528
Practical Experience duration ^(Table 1) :	3 year(s) 0 month(s) 0 day(s)
Total number of Working Days recognized ^(Table 4) :	560
Total number of employment(s) ^(Table 1) :	1

1. Authorized Employers ("AE") and Authorized Supervisors ("AS")

AE/ AS No.	AE/ AS Name	Practical Experience Start Date	Practical Experience End Date	Practical Experience Duration	Final Sign-off Date
AE202201	PEF Holdings Limited	01/01/2023	31/12/2025	3 year(s) 0 month(s) 0 day (s)	

2. Counselors/ AS and Training Records

Training Start Date	Training End Date	AE/ AS No.	Name of Counselor/ AS	Interim Review Date	Annual Sign-off Date
01/01/2023	31/12/2023	AE202201	LEE, Tom	30/06/2023	05/01/2024
01/01/2024	31/12/2024	AE202201	LEE, Tom	30/06/2024	10/01/2025
01/01/2025	31/12/2025	AE202201	LEE, Tom		

3. System Checking as of 30/06/2025 15:15:13

The following outlines the potential shortfall in meeting practical experience requirements by the end of the practical experience period.

The unfulfilled requirements include:

* Total period of relevant practical experience with the required proficiency level is not less than 500 Working Days.

* At least 130 Working Days of practical experience in each year is achieved.

4. Technical Competences

	No. of working days	
	<u>Acquired</u>	<u>Recognized</u> ^{Note 1}
FAR: Financial Accounting and Reporting		
FAR1: Accounting for Transactions	205	205
FAR2: Preparing Financial Reports	75	75
FAR3: Analysing Financial Reports	75	75
AA: Audit and Assurance		
AA1: Planning an Engagement	75	75
AA2: Performing an Audit Engagement	0	0
AA3: Audit Review and Reporting	0	0
T: Taxation		
T1: Tax Computations	10	0
T2: Tax Compliance	0	0
T3: Tax Planning	0	0
MF: Management Accounting, Finance and Financial Management		
MF1: Cost Management and Evaluation	35	0
MF2: Cash Management, Planning and Budgetary Control, and Treasury	0	0
MF3: Appraising Investments	0	0
GRI: Governance and Sustainability, Risk Management and Internal Control		
GRI1: Identifying and Managing Risk	0	0
GRI2: Designing Internal Controls	0	0
GRI3: Monitoring Performance and Accountability, and Managing Sustainability	20	0
IBR: Information Technology, Business Strategy and Management, and Insolvency and Reconstruction		
IBR1: Information Technology	0	0
IBR2: Business Strategy and Management	0	0
IBR3: Insolvency and Reconstruction	0	0
Total:	495	430 ^{Note 2}

Note 1: Recognized working days must be at least 75 days, with the required proficiency level achieved.

Note 2: Total number of working days recognized should not be less than 500.

5. Enabling Competences

	Status
A: Professional Values, Ethics and Attitudes A1: Professional Scepticism and Professional Judgement A2: Ethical Principles A3: Commitment to the Public Interest	Achieved Achieved Not Achieved
B: Professional Skills B1: Intellectual B2: Interpersonal and Communication B3: Personal B4: Organizational	Achieved Achieved Achieved Not Achieved

6. Reflective Statement

	Status
01/01/2023 – 31/12/2023	Completed
01/01/2024 – 31/12/2024	Completed
01/01/2025 – 31/12/2025	Not Completed

7. Declaration

1. I confirm to submit the Training Records of Practical Experience for Membership Admission and understand that any non-compliance of the practical experience requirements may result in rejection of the membership application.
2. I confirm that the content of the Training Records of Practical Experience for Membership Admission is a fair representation of the work undertaken in above indicated period and agree upon the targets and actions planned in order to attain the required practical experience for membership admission.

**Signature of
QP student:**

Date:

Notes for the key requirements for recognized practical experience

The requirements set out the depth and breadth of professional knowledge and skills expected to be developed by QP students during the practical experience period.

1. 4 out of 18 Technical elements are required. At least one compulsory element must come from Financial Accounting and Reporting.
2. All Enabling Competences are compulsory.
3. A minimum of three years is required, during which the total period of relevant practical experience with the required proficiency level, is not less than 500 Working Days.
4. At least 250 Working Days of the relevant Technical Competences should reach at proficiency level 3.
5. At least 75 Working Days in the selected Technical elements, with the required proficiency level is achieved.
6. At least 130 Working Days of practical experience in each year is achieved. A maximum of 40 hours of attendance at relevant training courses each year can be counted as Working Days.
7. A maximum of three employments is allowed. One employment can be less than 12 months during the practical experience period.
8. Practical experience is attained within 10 years prior to the submission date of HKICPA membership application to the Institute.

For details, please refer to the [Practical Experience Framework Support Manual](#).

Notes for obtaining a practising certificate

For full details of the practising certificate issuance requirements, please refer to the websites of HKICPA and Accounting and Financial Reporting Council.