



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



Hong Kong Institute of Certified Public Accountants

(Incorporated by the Professional Accountants Ordinance, Cap. 50)

CPA

**Application for
Assignment of an External Authorized Supervisor**

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

IMPORTANT:

- Please read the Notes carefully before completing Application for Assignment of an External Authorized Supervisor ("Form A-EAS").
- Please complete this form in BLOCK LETTERS using black or blue ball pen.
- Personal Data (Privacy) Ordinance: All information provided in this form will be used for purposes relating to the administration of the Hong Kong Institute of Certified Public Accountants ("HKICPA" or "Institute")'s practical experience requirements for membership admission under the Professional Accountants Ordinance. 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 is accessible to officers, committees or persons processing the application and related matters.
- Unless otherwise agreed, hard copies of 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: <http://www.hkicpa.org.hk/en/>.
- Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Education and Training Department at 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong or on (852) 2287 7228 for this purpose.

Section 1 – PERSONAL PARTICULARS OF THE APPLICANT (see Notes 2, 3.2, 5 and 8)

Name: (Mr./Mrs./Ms*) _____ (_____)
 (Full name in BLOCK LETTERS) (Name in Chinese, if any)

HKICPA student registration no.: _____

Name of employing organization: _____

Job position: _____ Work location: _____

Service since: _____ Mode of employment#: Full time
 (dd-mm-yyyy) Part time

Correspondence address: _____

Tel. no.: _____ Fax no.: _____ Email address: _____

Are you currently working under an Authorized Employer/Authorized Supervisor registered with HKICPA?#

- Yes No

No. of year(s) of practical experience to be acquired under the Practical Experience Framework: _____

Employment Details

Please provide employment history (covering details on employment period(s), position(s) and job duties) in chronological order with current employment in the last row.

	From (dd-mm-yyyy)	To (dd-mm-yyyy)	Name of employer	Work location	Position held	Nature of work
1	_____	_____	_____	_____	_____	_____
2	_____	_____	_____	_____	_____	_____
3	_____	_____	_____	_____	_____	_____
4	_____	_____	_____	_____	_____	_____
5	_____	_____	_____	_____	_____	_____

(Please attach copies of your work testimonial(s) and/or Training Records)

* Please delete as appropriate.

Please "✓" in the appropriate box.

Section 1 (Continued)

Please give a summary of your **current job duties** and the **reporting line** in your department.

(Please use separate sheets if space is not sufficient)

Job Duties: _____

Reporting Line: _____

Section 2 – SPONSORING EMPLOYER *(see Notes 3, 8 and 9)*

Details of employing organization

Address: _____

Tel. no. : _____ Fax. no. : _____

Website: _____ Email address: _____

Nature of business: _____

Name of Auditor: _____

Size of your department: _____ Size of your organization: _____

(Please also provide the group and departmental structure of your organization.)

Details of Sponsoring Supervisor *(see Notes 4, 8 and 9)*

Name: (Mr./Mrs./Ms*) _____ (_____)

(Full name in BLOCK LETTERS)

(Name in Chinese, if any)

Job position: _____ Work location: _____

Service since: _____

(mm-yyyy)

No. of year(s) of accounting experience (if any): _____ No. of year(s) of working experience in the industry: _____

Tel. no.: _____ Fax no.: _____ Email address: _____

Professional qualifications:

<u>Name of Institute</u>	<u>Qualification</u>	<u>Date of admission (dd-mm-yyyy)</u>	<u>Membership no.</u>
_____	_____	_____	_____
_____	_____	_____	_____

Highest educational qualification: _____

* *Please delete as appropriate.*

Section 3 – PREFERENCE FOR ASSIGNMENT (OPTIONAL) *(see Note 6)*

I would like to nominate one of the following External Authorized Supervisors to act as my External Authorized Supervisor:

(Please complete in order of priority)

1. Name: (Mr./Mrs./Ms.*) _____ Relationship: _____
(Full name in BLOCK LETTERS) (if any)

Name of organization: _____ Job position: _____

Reasons for nomination: _____

2. Name: (Mr./Mrs./Ms.*) _____ Relationship: _____
(Full name in BLOCK LETTERS) (if any)

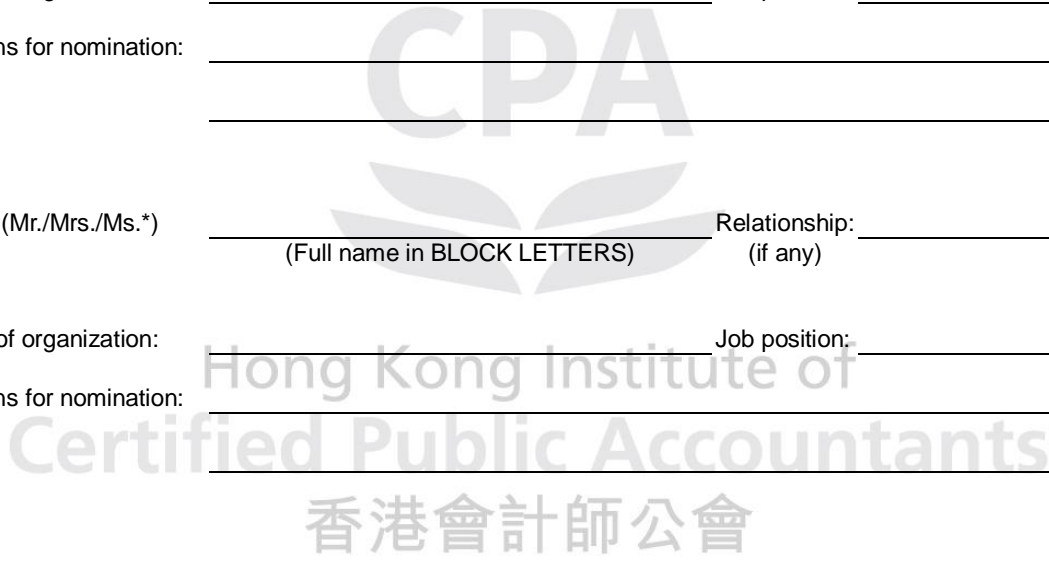
Name of organization: _____ Job position: _____

Reasons for nomination: _____

3. Name: (Mr./Mrs./Ms.*) _____ Relationship: _____
(Full name in BLOCK LETTERS) (if any)

Name of organization: _____ Job position: _____

Reasons for nomination: _____



* *Please delete as appropriate.*

Section 4 – DECLARATION - TO BE COMPLETED BY THE SPONSORING EMPLOYER (see Note 3)

1. We understand the responsibilities of a Sponsoring Employer under the External Authorized Supervisor scheme of the HKICPA Practical Experience Framework and agree to support the Applicant in acquiring the practical experience required for HKICPA membership admission purpose.
2. We agree to co-operate with the External Authorized Supervisor assigned by HKICPA in:
 - providing appropriate work experience and adequate opportunities for the Applicant to acquire the required competencies under the HKICPA Practical Experience Framework.
 - permitting the assigned External Authorized Supervisor to access the supporting evidence/information for assessing and verifying the Applicant's practical experience.

For and on behalf of :

Name of the organization

Name of the signatory

Job title of the signatory

Signature and organization chop

Date

Section 5 – DECLARATION - TO BE COMPLETED BY THE SPONSORING SUPERVISOR (see Note 4)

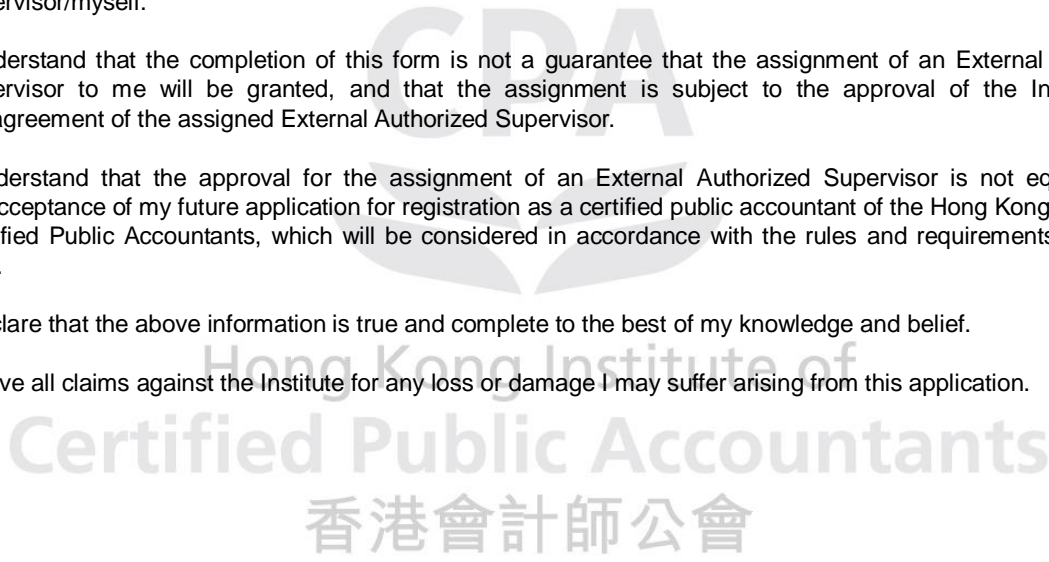
1. I understand the responsibilities of a Sponsoring Supervisor and agree to co-operate with the assigned External Authorized Supervisor in providing appropriate work experience and adequate opportunities, coaching and guidance for the Applicant to acquire the required competencies under the HKICPA Practical Experience Framework.
2. I agree to liaise regularly with the External Authorized Supervisor assigned by HKICPA to provide feedback on the Applicant's performance.
3. I agree to review and, sign off, if appropriate, the Training Records of the Applicant for HKICPA membership admission purpose at least on an annual basis.

Signature

Date

Section 6 – DECLARATION - TO BE COMPLETED BY THE APPLICANT (see Note 5)

1. I understand that it is my responsibilities to ensure that the Sponsoring Employer and Sponsoring Supervisor understand the requirements of the Practical Experience Framework prescribed by the Hong Kong Institute of Certified Public Accountants for membership admission purpose.
2. I understand that it is my responsibility to acquire the practical experience under the Practical Experience Framework of the Hong Kong Institute of Certified Public Accountants for membership admission purpose, and that I am responsible for completing the Prospective Member's Record of Practical Experience for Membership Admission ("Training Records") and facilitating the communication between my Sponsoring Supervisor and the External Authorized Supervisor in assessing my performance under the Practical Experience Framework.
3. I understand that the practical experience acquired under the External Authorized Supervisors Scheme will be recognized only if I will complete the Institute's Qualification Programme in full for my future application for registration as a member of the Hong Kong Institute of Certified Public Accountants.
4. I understand that it is my responsibility to ensure the accuracy of the information in the Training Records and to keep supporting evidence. Failure to do so may render the External Authorized Supervisor unable to sign off my Training Records.
5. I understand that it is entirely up to the External Authorized Supervisor to decide whether to sign off my Training Records, and the External Authorized Supervisor may refuse to do so if he/she has reasons to believe that the content of the Training Records is inaccurate or he/she has been denied access to supporting evidence/information that should reasonably be made available to him/her by my Sponsoring Employer/Sponsoring Supervisor/myself.
6. I understand that the completion of this form is not a guarantee that the assignment of an External Authorized Supervisor to me will be granted, and that the assignment is subject to the approval of the Institute and the agreement of the assigned External Authorized Supervisor.
7. I understand that the approval for the assignment of an External Authorized Supervisor is not equivalent to an acceptance of my future application for registration as a certified public accountant of the Hong Kong Institute of Certified Public Accountants, which will be considered in accordance with the rules and requirements prevailing then.
8. I declare that the above information is true and complete to the best of my knowledge and belief.
9. I waive all claims against the Institute for any loss or damage I may suffer arising from this application.



Signature of Applicant

Date

Please return this Application Form **by post** or **by hand** to:

Education and Training Department – **Practical Experience Team**, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING FORM A-EAS

NOTE 1 – THE EXTERNAL AUTHORIZED SUPERVISORS SCHEME

- 1.1 The quality and contribution of practical experience can be substantially influenced by the nature and standard of supervision received by the registered students of the Hong Kong Institute of Certified Public Accountants ("HKICPA" or "Institute"). This relates both to the acquisition and development of generic competencies and professional attitudes and to more specific technical competencies.
- 1.2 With effect from 1 January 2005, the HKICPA registered students have to acquire the required practical experience under the Institute's Practical Experience Framework for the Institute's membership admission purpose. For this purpose, they are required to work under either an Authorized Employer or an Authorized Supervisor in his/her employing organization to acquire the required practical experience. Before completing Form A-EAS, it is important to have an understanding of the Practical Experience Framework. This can best be achieved by visiting the Institute's website at:
<http://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Qualification-Programme/Practical-Experience-Framework/Competency-based-Practical-Experience-Framework>
- 1.3 To cater for the needs of the HKICPA registered students who are not working under an Authorized Employer/ Authorized Supervisor and their current employer cannot register as an Authorized Employer and there is no one within their organization who is eligible to register as an Authorized Supervisor, but are engaged in accounting related duties, these students may apply to the Institute for the assignment of an External Authorized Supervisor such that their working experience would still be regarded as having acquired under an Authorized Employer/Authorized Supervisor.
- 1.4 An External Authorized Supervisor is an Authorized Supervisor assigned by HKICPA to train HKICPA registered students who are not working in the same organization and whose employer/supervisor is not an Authorized Employer/Authorized Supervisor. The working experience gained by the HKICPA registered students after the assignment of an External Authorized Supervisor would be regarded as having been acquired under an Authorized Supervisor.

NOTE 2 – ASSIGNMENT REQUIREMENTS

A person applying for the assignment of an External Authorized Supervisor (i.e. the Applicant) should:

- 2.1 Be a HKICPA registered student who is not under the employ of an Authorized Employer or under the supervision of an Authorized Supervisor registered with the Institute (and they are not eligible to apply to register as an Authorized Employer/Authorized Supervisor) and will complete the Institute's Qualification Programme in full for membership admission purpose.
- 2.2 Is working full-time and his/her job is accounting-related.
- 2.3 Have his/her application supported by his/her employing organization (i.e. the Sponsoring Employer).
- 2.4 Have a supervisor (i.e. the Sponsoring Supervisor) within the organization who is able to provide training and guidance to him/her.
- 2.5 Assignment of External Authorized Supervisor may not be possible if there are no External Authorized Supervisor available in the Applicant's location.

NOTE 3 – THE SPONSORING EMPLOYER

- 3.1 A Sponsoring Employer is the HKICPA registered student's employer which is not an Authorized Employer and does not have any Authorized Supervisor within the organization, but supports the HKICPA registered student in acquiring the required competencies under the guidance of the assigned External Authorized Supervisor.
- 3.2 Applications for the assignment of an External Authorized Supervisor are made by the HKICPA registered students and will be considered by the Institute on an individual merit basis provided that the following basic criteria are met:
 - 3.2.1 That the HKICPA registered student must be supported by his/her employer (i.e. the Sponsoring Employer) in making this application.
 - 3.2.2 That the Sponsoring Employer is required to ensure that
 - (a) there is a supervisor within the organization (i.e. the Sponsoring Supervisor) who, though not qualified as an Authorized Supervisor, is able to provide adequate coaching and guidance to the HKICPA registered student;

- (b) the HKICPA registered student is given adequate opportunities to acquire the required competencies;
 - (c) both the Sponsoring Employer and the Sponsoring Supervisor will co-operate with the assigned External Authorized Supervisor as and when necessary; and
 - (d) the assigned External Authorized Supervisor can visit the organization to attend meetings with the Sponsoring Supervisor and the HKICPA registered student, and to review the organization's documentation for the purpose of verifying the student's practical experience.
- 3.3 The Sponsoring Employer is required to nominate a suitable staff member, who supervises the Applicant in his/her day-to-day work and be available to provide adequate coaching and guidance to the Applicant, as the Sponsoring Supervisor.
- 3.4 The Sponsoring Employer's declaration in this application must be signed by a person who holds a senior management position in the organization, such as Director or Chief Executive Officer of a commercial organization, for and on behalf of the organization.

NOTE 4 – THE SPONSORING SUPERVISOR

- 4.1 A Sponsoring Supervisor is the supervisor of a HKICPA registered student who is assigned an External Authorized Supervisor. The Sponsoring Supervisor, though not qualified as an Authorized Supervisor, is able to provide adequate coaching and guidance to the student.
- 4.2 The Sponsoring Supervisor should have an understanding of the requirements of the Practical Experience Framework by previewing the Prospective Member's Record of Practical Experience for Membership Admission ("Training Record") and the Practical Experience Framework Support Manual, in order to assign a reasonable mix of accounting works to the HKICPA registered student so that he/she can obtain appropriate breadth and depth of practical experience for HKICPA membership admission.
- 4.3 The Sponsoring Supervisor is required to review and sign off the Training Records of the Applicant for HKICPA membership admission purpose together with the External Authorized Supervisor at least on an annual basis.

NOTE 5 – THE APPLICANT

- 5.1 It is the Applicant's responsibilities to ensure that his/her Sponsoring Employer and Sponsoring Supervisor understand the requirements of the Practical Experience Framework for HKICPA membership admission purpose.
- 5.2 It is the Applicant's responsibility to acquire the practical experience under the Practical Experience Framework for HKICPA membership admission purpose, and that the Applicant is responsible for completing the Training Records and facilitating the communication between the Sponsoring Supervisor and the External Authorized Supervisor in assessing the Applicant's performance under the Practical Experience Framework.
- 5.3 It is the Applicant's responsibility to ensure the accuracy of the information in the Training Records and keep supporting evidence. Failure to do so may render the External Authorized Supervisor unable to sign off the Applicant's Training Records.
- 5.4 The Applicant should understand that his/her practical experience acquired under the External Authorized Supervisors scheme will be recognized only if he/she will complete the Institute's Qualification Programme in full for membership admission purpose.
- 5.5 The Applicant should understand that it is entirely up to the External Authorized Supervisor to decide whether to sign off his/her Training Records, and the External Authorized Supervisor may refuse to do so if he/she has reasons to believe that the content of the Training Records is inaccurate or he/she has been denied access to supporting evidence/information that should reasonably be made available to him/her by the Sponsoring Employer/Sponsoring Supervisor/Applicant. The Institute disclaims any responsibility for any loss or damage that the Applicant may suffer in this regard.
- 5.6 A complaint may be made to the Registrar against the Applicant, who is a HKICPA registered student, if he/she has falsified his/her Training Records and/or the supporting evidence in order to obtain the External Authorized Supervisor's sign-off. At the discretion of the Council, a Disciplinary Committee may be constituted to deal with the complaint under Professional Accountants By-law 34.

NOTE 6 – PREFERENCE FOR ASSIGNMENT

- 6.1 The Applicant may nominate a designated person to act as his/her External Authorized Supervisor. The designated person must be an Authorized Supervisor who has been appointed as an External Authorized Supervisor under the External Authorized Supervisors scheme of the Institute.
- 6.2 The assignment is subject to the agreement of the nominated External Authorized Supervisor(s).

- 6.3 An External Authorized Supervisor **who is or whose firm/practice is rendering audit or assurance services to the Sponsoring Employer** will **not** be assigned to the Applicant.
- 6.4 The assignment is subject to the Qualification and Examinations Board's ("Board") approval and the Institute reserves the right to assign an External Authorized Supervisor other than the nominated External Authorized Supervisor(s) to the Applicant.

NOTE 7 – APPLICATION PROCEDURES

- 7.1 No application fee is required.
- 7.2 Application will be considered and approved by the Board.
- 7.3 The result of an application will normally be available 6 weeks after the date of receipt by the Institute unless further information or clarification is required for the Board's deliberations. Failure to provide full information and evidence may cause delay in the processing of an application.
- 7.4 A briefing session will be provided to the HKICPA registered student after the approval of his/her application. A HKICPA registered student can only commence his/her training under the External Authorized Supervisor after he/she has attended the briefing session.
- 7.5 The Institute reserves the right to verify where necessary the information furnished by the Applicant with his/her employer/any third parties concerned.
- 7.6 Upon the Board's approval for assignment of an External Authorized Supervisor and the External Authorized Supervisor's agreement to supervise the Applicant, a notification will be issued to the successful Applicant during the briefing session.

NOTE 8 – EMPLOYMENT

- 8.1 The contact details of the Applicant and the Sponsoring Supervisor will be provided to the External Authorized Supervisor assigned to him/her upon the Board's approval of the assignment.
- 8.2 Any change in employment after the submission of the application should be notified to the Institute **in writing within one month thereof**. Verbal notification is not accepted for this purpose.
- 8.3 It is not envisaged that the Applicant will change his/her employment and then continue to be supervised externally by the External Authorized Supervisor since the External Authorized Supervisor is assigned on the basis that the Applicant's current employer/supervisor cannot register as an Authorized Employer/Authorized Supervisor with the Institute. If the Applicant wishes to change job, he/she should look for an employer which is an Authorized Employer or employs Authorized Supervisor(s). Hence, the Applicant's assignment of an External Authorized Supervisor may be revoked if he/she changes employment during the period of assignment.

NOTE 9 – CHANGE OF PARTICULARS

Any change in contact details and the Sponsoring Supervisor after the submission of the application should be notified to the Institute **in writing within one month thereof**. Verbal notification is not accepted for this purpose.

NOTE 10 – ENQUIRIES

For enquires, please contact the Education and Training Department – Practical Experience Team of the Institute via email at: pef@hkiipa.org.hk or on (852) 2287 7228.
