



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)

**Application for
Registration as an 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 Registration as an Authorized Supervisor ("Form ASUP").
- Please complete Form ASUP 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 (For non-HKICPA members, please also complete Section 1A)

Name in English : _____ (Surname) _____ (Other Name) _____ (Name in Chinese)

HKICPA membership no. (if any) : _____ HKICPA practising certificate no. (if any) : _____

Section 1A – PERSONAL PARTICULARS (To be completed by non-HKICPA members only) (see Note 4)

Hong Kong identity card no. /

Passport no.* (If not a holder of a Hong Kong identity card) : _____ Date of birth : _____ (dd-mm-yyyy)

Correspondence address : _____

Office tel. no. : _____ Office fax. no. : _____

Res. tel. no. : _____ Res. fax. no. : _____

Mobile no. : _____ Email address : _____

Active professional accountancy qualifications:

| <u>Name of Institute</u> | <u>Qualification</u> | <u>Date of admission (dd-mm-yyyy)</u> | <u>Membership no.</u> |
|---|----------------------|---------------------------------------|-----------------------|
| _____ | _____ | _____ | _____ |
| (please use separate sheet, if necessary) | | | |

Highest education qualification : _____

Employment details for recent three years:

| <u>Name of organization</u> | <u>Employment period (dd-mm-yyyy to dd-mm-yyyy)</u> | <u>Position</u> | <u>Work location</u> |
|---|---|-----------------|----------------------|
| _____ | _____ | _____ | _____ |
| (please use separate sheet, if necessary) | | | |

* Please delete as appropriate.

Section 2 – CURRENT EMPLOYMENT (see Note 7)

Name of employing organization : _____

Position held : _____ Work location : _____

Commencement date of employment : _____ No. of staff currently under your supervision : _____
 (dd-mm-yyyy)

| | | | | | | |
|--|---|---------------------------------|----------------------------------|-----------------------------------|------------------------------------|--------------------------------|
| Size of employing organization #: | | | | | | Please specify |
| No. of employees | : | <input type="checkbox"/> 1 – 10 | <input type="checkbox"/> 11 – 50 | <input type="checkbox"/> 51 – 100 | <input type="checkbox"/> 101 – 200 | <input type="checkbox"/> _____ |
| No. of HKICPA members and accounting staff | : | <input type="checkbox"/> 1 – 10 | <input type="checkbox"/> 11 – 50 | <input type="checkbox"/> 51 – 100 | <input type="checkbox"/> 101 – 200 | <input type="checkbox"/> _____ |
| No. of HKICPA registered students/ other prospective members ^ | : | <input type="checkbox"/> 1 – 4 | <input type="checkbox"/> 5 – 10 | <input type="checkbox"/> 11 – 20 | <input type="checkbox"/> 21 – 50 | <input type="checkbox"/> _____ |

Section 3 – STAFF TO BE SUPERVISED BY YOU UNDER THE AUTHORIZED SUPERVISOR ("AS") SCHEME

Particulars of HKICPA registered student(s)/other prospective member(s) ^ who are currently supervised by you under the current employment:

HKICPA registered student(s) ^:

| | <u>Name of registered student(s)</u> | <u>Student no.</u> | <u>Commencement date of employment</u> (dd-mm-yyyy) | <u>Commencement date of supervision</u> (dd-mm-yyyy) |
|-----|--------------------------------------|--------------------|--|---|
| (a) | _____ | _____ | _____ | _____ |
| (b) | _____ | _____ | _____ | _____ |

Other prospective member(s) ^:

| | <u>Name of Institute of prospective member(s)</u> | <u>No. of prospective member(s)</u> |
|-----|---|-------------------------------------|
| (c) | _____ | _____ |
| (d) | _____ | _____ |

Section 4 – EMPLOYER'S SUPPORT

We, _____, confirmed that this applicant is an officer/employee* of this organization and we support this application.
 (Name of organization)

Name of the signatory

(Unless the applicant is the sole proprietor of the organization, the signatory should not be the applicant himself/herself and must hold a senior management position in the organization such as Director, Chief Executive Officer, Head of Human Resources Department who can sign for and on behalf of the organization)

Position held by the signatory

Signature and organization chop

Date

Please "✓" in the appropriate box.
 ^ HKICPA registered student(s) : HKICPA Qualification Programme ("QP") student(s)
 Other prospective member(s) : Member(s)/student(s) of other accountancy body(ies) or those prospective student(s) intending to enroll in the QP who are required to acquire practical experience under an Authorized Employer/Authorized Supervisor for HKICPA membership admission.
 * Please delete as appropriate.

Section 5 – DECLARATION

- 5.1 I understand the responsibilities of an AS and agree to abide by the principles/requirements to be prescribed by the Institute from time to time after my registration as an AS. *(Note 2)*
- 5.2 I agree that I can supervise **at most 8** HKICPA registered students/other prospective members **^ at any point of time.** *(Note 2.1)*
- 5.3 I agree to ensure that the **Prospective Member's Record of Practical Experience for Membership Admission** of the HKICPA registered student(s)/other prospective member(s) **^ is** duly reviewed and signed-off by me periodically, **at least on an annual basis.** *(Note 2.4)*
- 5.4 I understand that the Institute has the right to terminate my registration as an AS if the Qualification and Examinations Board is of the view that I am unfit to continue my registration. *(Note 6)*
- 5.5 I undertake to fully co-operate with any enquiry, briefing, interview and investigation conducted by the Institute in relation to my registration and role as an AS.
- 5.6 I declare that I have not been subject to any disciplinary or regulatory action by HKICPA or other accountancy bodies and I undertake to notify the details of the disciplinary or regulatory action to the Institute in writing if I have been subject to any disciplinary or regulatory action by HKICPA or other accountancy bodies. *(Note 3)*
- 5.7 I waive all claims against the Institute for any loss or damage I may suffer arising from this application.
- 5.8 I agree that upon my successful registration, the Institute may publish my personal information, including my name, employing organization and appointment period in any relevant publications and its website.
- 5.9 I declare that the above information given in this Form ASUP is true and complete to the best of my knowledge and belief.



Signature of AS applicant

Date

| | | | |
|---|------------------------------|---|--|
| ^ | HKICPA registered student(s) | : | HKICPA Qualification Programme ("QP") student(s) |
| | Other prospective member(s) | : | Member(s)/student(s) of other accountancy body(ies) or those prospective student(s) intending to enroll in the QP who are required to acquire practical experience under an Authorized Employer/Authorized Supervisor for HKICPA membership admission. |

Please return the completed Form ASUP **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 ASUP

NOTE 1 – REGISTRATION REQUIREMENTS

An applicant for registration as an Authorized Supervisor should be aware of the following requirements:

- 1.1 The applicant should be a **full member** with at least three years of membership with HKICPA or the following accountancy bodies currently accepted by the Council of the Institute:-

| | |
|---|--|
| Chartered Accountants Australia and New Zealand | Chartered Professional Accountants Canada |
| Institute of Chartered Accountants in England and Wales | Chartered Accountants Ireland |
| Institute of Chartered Accountants of Scotland | Institute of Chartered Accountants of Zimbabwe |
| South African Institute of Chartered Accountants | U.S. CPA * |

* Designation granted by relevant U.S. State Board of Accountancy.

For the details of the Mutual Recognition Agreement between the Institute and the U.S. International Qualifications Appraisal Board, please refer to the Institute's website at:

<http://www.hkicpa.org.hk/en/Membership/Registration-and-Licensing/Recognition-of-Overseas-Bodies>.

- 1.2 Full members of HKICPA who have not attained three years of membership with HKICPA but have at least three years of membership with their parent institute previously recognized by the Council of the Institute are also eligible to apply for registration as an Authorized Supervisor.
- 1.3 Practising members of the Chinese Institute of Certified Public Accountants with at least four years of membership are also eligible to apply for registration as an Authorized Supervisor.
- 1.4 The applicant should have adequate standing and seniority in the employing organization.
- 1.5 The applicant has his/her application supported by the employing organization.
- 1.6 The applicant has a strong commitment to staff development by providing appropriate work experience and maintaining up-to-date professional knowledge of both technical developments and current issues in the profession (*see Note 2 below*).
- 1.7 A qualified person may register as the Authorized Supervisor of a **group of companies** on a case-by-case basis provided that a director of the holding company has **certified in writing** that the company and its subsidiaries are **operating under a centralized accounting function** and that the Authorized Supervisor will be responsible for training the HKICPA registered students/other prospective members in the specified companies within the group under the Institute's Practical Experience Framework.

NOTE 2 – RESPONSIBILITIES

The Authorized Supervisor does not have to be the immediate supervisor of the HKICPA registered student(s)/other prospective member(s) but he/she is required to:

- 2.1 Be available and able to motivate, counsel and advise the HKICPA registered student(s)/other prospective member(s) **within the same employing organization** to prepare effectively to meet the Institute's practical experience requirements for HKICPA membership admission purpose. An Authorized Supervisor can supervise **at most 8** HKICPA registered students/other prospective members **at any point of time**. However, if he/she wishes to supervise more than 8 HKICPA registered students/other prospective members, prior approval from the Institute must be sought by the relevant Authorized Supervisor and the Institute will consider such applications on an individual merit basis.
- 2.2 Conduct a reasonable mix of accounting work so that the HKICPA registered student(s)/other prospective member(s) can obtain appropriate breadth and depth of practical experience and develop the technical and generic competencies as prescribed by the Institute from time to time.
- 2.3 Render assistance, as appropriate, to assist each HKICPA registered student/other prospective member under his/her supervision in preparing for the HKICPA Qualification Programme.
- 2.4 Establish a documented work experience programme for the HKICPA registered student(s)/other prospective member(s). Authorized Supervisors should monitor progress in terms of demonstrated competencies, conduct an interview and sign off the Prospective Member's Record of Practical Experience for Membership Admission of the HKICPA registered student(s)/other prospective member(s) **at least on an annual basis**.

- 2.5 Notify the Institute **in writing within one month thereof** should he/she leave the employing organization. In such event, an Authorized Supervisor is expected to make transfer arrangements for the HKICPA registered student(s)/ other prospective member(s) affected to be supervised by another registered Authorized Supervisor within the same organization.
- 2.6 File an annual update form to the Institute providing information on the HKICPA registered student(s)/other prospective member(s) under his/her supervision and any other information as requested by the Institute from time to time.

NOTE 3 – APPLICANTS SUBJECT TO DISCIPLINARY OR REGULATORY ACTION

- 3.1 Applicants are required to notify the Institute in this application if they have been subject to any disciplinary or regulatory action by HKICPA or other accountancy bodies.
- 3.2 Any disciplinary or regulatory action records in HKICPA or other accountancy bodies of the applicant will not automatically result in rejection of application for registration as an Authorized Supervisor. The Institute may, however, request submission of additional information and/or supporting documents for assessment by the Institute's Qualification and Examinations Board ("Board") before approving the application.

NOTE 4 – REGISTRATION PROCEDURES

- 4.1 No application fee is required.
- 4.2 **Non-HKICPA member applicant** is required to provide a copy of his/her **Hong Kong identity card/passport and membership certificate** or similar documentary evidence issued by the relevant accountancy institute together with the application.
- 4.3 Application will be considered and approved by the Board.
- 4.4 The result of an application will normally be available 4-6 weeks after the date of receipt by the Institute unless further information or clarification is required for the Board's deliberations.
- 4.5 The Institute reserves the right to verify where necessary the information furnished by the applicant with his/her parent institute(s) or employer(s) or any third parties concerned.
- 4.6 Upon the Board's approval, a notification and a registration certificate indicating the validity of appointment period will be posted to the successful applicant by ordinary mail.
- 4.7 Successful applicants who have completed the registration in the first half of the year, the date of expiry of their registration as an Authorized Supervisor will be 30 June after a 3-year period. For those who have completed the registration in the second half of the year, the date of expiry of their registration as an Authorized Supervisor will be 31 December after a 3-year period.
- 4.8 Unsuccessful applicants will be given advice as to how they can be registered.
- 4.9 The Institute reserves the discretion to invite/not invite the Authorized Supervisor to renew the registration when the appointment period expires.

NOTE 5 – RECOGNITION AND BENEFITS

- 5.1 After registration, an Authorized Supervisor is welcome to mention his/her status as "An Authorized Supervisor of the Hong Kong Institute of CPAs" for the purpose of recruiting budding accountants to join his/her employing organization. With regard to publicity for any other purposes, prior approval should be obtained from the Institute for any reference made to and/or the use of the Institute's name in any promotional materials.
- 5.2 A list of newly-registered Authorized Supervisors will be posted on the Institute's website and updated from time to time.
- 5.3 A full list of Authorized Supervisors with their names, employing organizations and appointment periods will be posted on the Institute's website.

- 5.4 HKICPA members who have registered as an Authorized Supervisor will be entitled to 5 CPD hours per annum for supervising each HKICPA registered student/other prospective member. At most 20 CPD hours per year can be claimed under such role.
- 5.5 The Institute will provide guidelines and information to Authorized Supervisors from time to time to assist them in carrying out their responsibilities under the Authorized Supervisor scheme.

NOTE 6 – TERMINATION OF REGISTRATION

The registration of an Authorized Supervisor will be subject to the review by the Board on a case-by-case basis, which may result in termination if the Authorized Supervisor fails to meet the registration requirements or responsibilities of an Authorized Supervisor; the Board is of the view that the Authorized Supervisor has abused his/her status, or that he/she is unfit to provide structured training to the HKICPA registered students/other prospective members; the Authorized Supervisor misuses the Institute's logo or uses it for misleading marketing beyond the authorization of the Institute; or the Authorized Supervisor does not fully co-operate in any enquiry, briefing, interview or investigation conducted by the Institute.

NOTE 7 – CHANGE OF EMPLOYMENT

- 7.1 Any change in employment after the submission of the application form should be notified to the Institute **in writing within one month thereof**. A notification without signature or via email is not accepted for the purpose.
- 7.2 If an Authorized Supervisor changes his/her employing organization subsequent to the AS registration, he/she has to notify the Institute of his/her change of employment **in writing within one month thereof** by completing and returning the "Employment Information Update Form for Authorized Supervisors" ("Form EIU") which should contain an endorsement from the new employer indicating its support to the Authorized Supervisor's continued involvement in this capacity. The Form EIU can be downloaded from the Institute's website (<http://www.hkicpa.org.hk>): Homepage → Become a Hong Kong CPA → Qualification Programme → Practical Experience Framework → Competency-based Practical Experience Framework → Form EIU.

NOTE 8 – ENQUIRIES

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

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