

HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Employment Information Update Form for Authorized Supervisors

- Please read the Notes carefully before completing this Employment Information Update Form for Authorized Supervisors ("Form EIU").
- The completed Form EIU should be sent to the Institute by post 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, Wan Chai, Hong Kong.
- 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. Data collected is accessible to officers, committees or persons processing the updating 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: <https://www.hkicpa.org.hk/>.
- 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 *(NOTE 6)*

- 1.1 Name of Authorized Supervisor: _____
- 1.2 HKICPA Membership No. *(if any)*: _____ HK Identity Card No./Passport No. : _____
(applicable for non-HKICPA members only)

Section 2 – Change in Particulars of Employment Details and Transfer Arrangement *(NOTE 2.6)*

2.1 Last Employing Organization

Name of employing organization : _____

End date of employment : _____ (dd-mm-yyyy)

Have you made any transfer arrangements for the HKICPA registered student(s)/ other prospective member(s) # previously under your supervision? *(Please insert a "✓" in the appropriate box.)*

- Yes, the following Authorized Supervisor has taken up my responsibilities to train the HKICPA registered student(s)/ other prospective member(s) #:

	Name of Authorized Supervisor	HKICPA membership no. of Authorized Supervisor <i>(if applicable)</i>	Student no. <i>(if applicable)</i>	Name of registered student(s)/ other prospective member(s) #	Commencement date of supervision <i>(dd-mm-yyyy)</i>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

- No transfer arrangements have been made because of one of the following reasons:
(Please insert a "✓" in the appropriate box.)

- the HKICPA registered student(s)/other prospective member(s) # previously under my supervision has/have already left the organization.
- no HKICPA registered student/other prospective member have worked under my supervision during my registration as an Authorized Supervisor of the organization.

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.

2.2 New Employing Organization

Name of employing organization : _____

Commencement date of employment : _____ (dd-mm-yyyy)

Job position : _____ Department : _____

Business address : _____

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

Email address : _____

Size of employing organization:
(Please insert a "✓" in the appropriate box.)

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"/>	Please specify _____
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 student(s)/ other prospective member(s) [#]	:	<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 Scheme

Particulars of HKICPA registered student(s)/other prospective member(s)[#] to be supervised by you under the Authorized Supervisor scheme (employed by your employing organization in Section 2.2):

HKICPA registered student(s)[#] to be supervised:
(Please insert a "✓" in the appropriate box.)

- Yes → Please complete the below table.
- No.

Student no.	Name of registered student(s)	Commencement date of employment (dd-mm-yyyy)	Commencement date of supervision (dd-mm-yyyy)	End date of supervision (dd-mm-yyyy) (if applicable)
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____

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.

Other prospective member(s) # to be supervised:
(Please insert a "✓" in the appropriate box.)

- Yes → Please complete the below table.
 No.

<u>Name of Institute of prospective member(s)</u>	<u>Number of prospective member(s)</u> (no need to fill in prospective member's name)
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____

Section 4 – Declaration

I declare that the above information is true and complete to the best of my knowledge and belief.

Signature of Authorized Supervisor

Date

Section 5 – Employer's Support (NOTE 1.5)

We hereby confirm that the above Authorized Supervisor is an officer/employee of the organization as mentioned in Section 2.2 above and we support the training of HKICPA registered student(s)/other prospective member(s) # in the organization provided or to be provided by this Authorized Supervisor:

CPA
Certified Public Accountants
香港會計師公會

Name of the Signatory

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

Job Position of the Signatory

Signature and Organization Chop

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.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING THE FORM EIU

NOTE 1 – REGISTRATION REQUIREMENTS

An Authorized Supervisor should be aware of the following requirements:

- 1.1 An Authorized Supervisor should have at least 3 years of membership with HKICPA or an accountancy body accepted by the Council of the Institute. Full members of the following accountancy bodies currently accepted by the Council are eligible to become an Authorized Supervisor:

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.

- 1.2 Full members of HKICPA who have not attained 3 years of membership with HKICPA but have at least 3 years of membership with their parent institute previously recognized by the Council of the Institute are also eligible to register as an Authorized Supervisor.
- 1.3 Practising members of the Chinese Institute of Certified Public Accountants with at least 4 years of membership are also eligible to register as an Authorized Supervisor.
- 1.4 The Authorized Supervisor should have adequate standing and seniority in the employing organization.
- 1.5 The Authorized Supervisor has his/her registration supported by the employing organization.
- 1.6 The Authorized Supervisor 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. (NOTE 2)
- 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 student(s)/other prospective member(s) in the specified companies within the group under the Institute's Practical Experience Framework. A sample letter for group registration is downloadable in the "Authorized Supervisor Scheme" section in the Institute's website.

NOTE 2 – RESPONSIBILITIES

- 2.1 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 be available and able to motivate, counsel and advise the HKICPA registered student(s)/other prospective member(s) under his/her supervision to prepare effectively to meet the Institute's practical experience requirements for HKICPA membership admission purpose.
- 2.2 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.
- 2.3 The Authorized Supervisor is required to 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.
- 2.4 The Authorized Supervisor is required to render assistance, as appropriate, to assist each HKICPA registered student/other prospective member under his/her supervision in preparing for the HKICPA Qualification Programme.
- 2.5 Authorized Supervisors are delegated with the responsibilities to train HKICPA registered student(s)/other prospective member(s) and sign off the Training Records of the HKICPA registered student(s)/other prospective member(s) **at least on an annual basis**.

2.6 Notify the Institute **within 1 month** when he/she leaves 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.

NOTE 3 – AUTHORIZED SUPERVISORS SUBJECT TO DISCIPLINARY OR REGULATORY ACTION

3.1 Authorized Supervisors are required to notify the Institute in writing 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 Authorized Supervisor will not automatically result in rejection of registration of the Authorized Supervisor concerned. The Institute may, however, request submission of additional information and/or supporting documents for assessment by the Institute's Qualification and Examinations Board (the "Board") before approving the registration.

NOTE 4 – RECOGNITION AND BENEFITS

4.1 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.

4.2 A full list of Authorized Supervisors with their names, employing organizations and appointment periods will be posted on the Institute's website.

4.3 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.

4.4 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 5 – 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 6 – CHANGE OF PARTICULARS

6.1 After submission of this Form EIU but before the update is accepted by the Institute, any change of the Authorized Supervisor's employing organization or particulars of the HKICPA registered student(s)/other prospective member(s) provided in the Record Update Form should be notified to the Institute **within 1 month thereof**.

6.2 After the update is accepted, the Authorized Supervisor should notify the Institute of any change of employing organization or particulars of the HKICPA registered student(s)/other prospective member(s) **within 1 month thereof** by completing and returning this Form EIU available on the Institute's website.

NOTE 7 – ENQUIRIES

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