

The Practical Experience Framework

4. Frequently Asked Questions

4.1 Authorized training environment

Q1. *Are the registered students of the Hong Kong Institute of Certified Public Accountants ("HKICPA"/"the Institute") under training required to work for one Authorized Employer/Supervisor? In other words, can the training programme be transferred if the registered student is seeking to change employment?*

Ans. Registered students are not required to be trained by one Authorized Employer/Supervisor for the entire period of practical experience. However, within the required length of full-time practical experience for membership, an applicant can only have up to two employments, each of which is less than 12 months long with the same employer. The rest of the experience must be acquired from employment(s) that lasts for at least 12 months with the same employer. When seeking to change employment, the registered student should seek to attain the appropriate type and level of experience from another Authorized Employer/Supervisor.

Q2. *Is there any appeal or arbitration scheme when there are conflicts or arguments between the registered student and his/her Authorized Employer/Supervisor regarding his/her competency achievements?*

Ans. The Institute will not be responsible for resolving any conflicts between registered students and their supervisors. However, advice can be provided on whether a competency is relevant by submitting written details for assessment.

Q3. *What can a registered student do if neither the employer nor the supervisor is authorized?*

Ans. It is the registered student's responsibility to attain the appropriate type and level of practical experience to the prescribed standards for membership admission. Such experience will only be provided by the Authorized Employers and Authorized Supervisors registered with the HKICPA. It is therefore important that a registered student urges his/her current supervisor or employer who is eligible for registration to seek registration with HKICPA as soon as possible.

If the registered student's employer cannot register as an Authorized Employer and there is no one within his/her organization who is qualified to act as an Authorized Supervisor, but the student is engaged in accounting related duties, he/she is allowed to apply to the Institute for the assignment of an External Authorized Supervisor such that his/her working experience would still be regarded as having acquired under an Authorized Employer/Supervisor. Applications will be considered by the Institute on an individual merit basis provided that the following basic assignment requirements are met:

- S/he will complete the Institute's Qualification Programme in full for membership admission purpose;
- His/her application is supported by his employing organization (Sponsoring Employer); and
- S/he has a supervisor (Sponsoring Supervisor) within organization who is able to provide training and guidance to him/her.

Please visit our website for further application requirements and procedures.

Q4. *If a registered student is seconded to a commercial client by the organization, can his/her practical experience be counted as part of the supervised experience?*

Ans. Yes, if the registered student is still being supervised by an Authorized Supervisor or a Counselor of an Authorized Employer after the secondment.

4.2 Recognition of practical experience obtained prior to 1 January 2005

Q5. *A HKICPA registered student who has started working in September 2002 can only apply for membership in September 2005. Will s/he be required to submit mandatory supervisory report for the whole period, or just the period from 1 January 2005 to September 2005?*

Ans. The Practical Experience Framework became mandatory on 1 January 2005. From 1 January 2005 onwards, HKICPA registered students are required to be trained under an Authorized Employer/Supervisor and use the record form in the Prospective Members' Training Guidelines to record their practical experience.

Registered students will be allowed to use practical experience acquired before 1 January 2005 which may not be gained under the Practical Experience Framework to support their application. If the registered student has to rely on that part of his/her practical experience acquired after 1 January 2005 for the purpose of satisfying the membership admission requirements, such experience must be gained under the Practical Experience Framework.

Q6. *Is a registered student required to be working in the accounting field when submitting the membership application? Is past experience acceptable for membership admission?*

Ans. The current system under the Practical Experience Framework does not require registered students to be in the accounting field at the point of application, but the practical experience must be acquired within 10 years after the membership applicant's registration as a student of the Institute. Past experience will also be accepted by the Institute for the purpose of membership application, subject to the conditions stated in the answer to Question 5 above.

Q7. *Do I still need to attain 100 working days of practical experience in "Fundamentals of Accounting" component under the Basic Practical Experience category if I have already acquired part of my working experience under the old system which was basically in the area of fundamentals of accounting? How should I fulfill the working days' experience requirement under the Practical Experience Framework?*

Ans. A registered student who has acquired part of his/her experience under the old system should achieve the requirements under the Practical Experience Framework on a pro-rata basis during the balance of his/her acquisition of practical experience. For example, if a registered student who requires 3 years of practical experience for membership admission has acquired one year of experience under the old system, he/she should achieve 400 working days of experience in the remaining two years under the Practical Experience Framework.

If the registered student has already met the Fundamentals of Accounting under the old system, s/he will not be required to provide details under the new system and so may acquire all relevant experience in the Basic/Principal components during the balance period. If the Fundamentals of Accounting component which requires 100 days over a

600 day-period is not met or partially met in the old system, then the student will be required to pro-rate the Fundamentals of Accounting requirement, based on the period to be covered under the new system, i.e. in this case 67 days ($400/600 \times 100$) of Fundamentals of Accounting experience is required.

Q8. *If the employer / supervisor of a prospective member registered as an Authorized Employer/Supervisor in September 2005, can the relevant experience gained by the prospective member under this employer from January to August 2005 be recognized under the Practical Experience Framework?*

Ans. If the employer/supervisor registered as an Authorized Employer/Supervisor on or before 31 December 2005, the relevant experience acquired by the prospective member under this Authorized Employer/Supervisor from 1 January 2005 onwards would be recognized for membership admission. If the employer/supervisor registered as an Authorized Employer/Supervisor on or after 1 January 2006, the relevant practical experience will only be recognized from the date of the employer/supervisor's registration as an Authorized Employer/Supervisor.

4.3 Total working days' experience requirement

Q9. *Must the 200-working-day-per-annum requirement be achieved? If a staff worked 180 days in year 1 and 240 days in year 2, will s/he qualify for the 400 days in two years?*

Ans. The registered students have to meet the minimum requirement of 150 working days' experience per annum and a minimum of 600 working days acquired in a period of not less than 3 years. It allows much flexibility for holidays, study leave, sickness, etc. If there are special circumstances which have created practical difficulties for a prospective member to comply with the requirement, such cases may be considered by the Institute on a case-by-case basis.

Q10. *Will a Sunday or public holiday be counted as a working day if it takes more than 7 hours' working? Will a training course spread over 2 half days be accepted as 1 working day?*

Ans. If the Authorized Employer/Supervisor requires a registered student to work on a Sunday or public holiday or to attend a half-day training, those days should be counted as "working days" for the purpose of the 150-working-day-per-annum requirement. Any working day which is less than 7 hours can be accumulated. The number of days is then calculated by dividing the total accumulated hours by 7 hours.

Q11. *If an Authorized Employer/Supervisor does not agree or has reservation with the Training Records signed off by previous Authorized Employer/Supervisor of a registered student who is newly recruited, do they have any responsibility to report such incident to the Institute?*

Ans. No. The new Authorized Employer/Supervisor is not required to report such incident to the Institute.

4.4 Basic and principal practical experience components

Q12. Please explain in greater detail and clearer terms the difference between “basic” and “principal” experience components.

Ans. The Basic Experience Components generally refer to the foundation skills of a prospective certified public accountant and are expected to be achieved within the first half period of the required years of practical experience, that is competencies which are usually accomplished during the first 12 to 18 months of say a three-year training period.

The Principal Experience Components refer to more advanced level competencies that are expected to be achieved during the second half period of the required practical experience, i.e. 19 to 36 months of a three-year training period. Some competencies listed in the Basic and Principal components for the same area may be identical. However, the required level of achievement is different.

Supervised level	– competent performance under the supervision or guidance of an experienced senior.
Independent level	– competent performance working independently of direct supervision.
Leader level	– competent performance as a supervisor, manager, team leader or instructor/trainer.

Q13. If a registered student cannot meet the minimum competency standard of an experience component, should the Authorized Employer/Supervisor sign off his/her Training Records?

Ans. No. An Authorized Employer/Supervisor should only sign off Training Records if the registered student has achieved at least the minimum competency level required.

4.5 Generic competencies

Q14. Under Generic Competencies, only one column is provided for checking “✓”. If a registered student works for more than one employer, which of the employers shall be asked to sign off those generic skills?

Ans. Additional copies of relevant pages of the Prospective Member's Record of Practical Experience can be made and submitted together where necessary. All relevant Authorized Employer/Supervisor should sign off.

Q15. If a registered student has satisfied the total working days' requirement and achieved the levels specified for various Basic and Principal categories but failed to meet the Generic Competency requirement, will s/he qualify for membership admission?

Ans. It is a requirement that registered students will have to acquire a reasonable level of skills in all of the Generic Competencies specified during the completion of their technical competencies, for qualification. These generic competencies are not tasks in themselves but by-products of gaining in maturity and experience while performing their work and should be attained as part of the training.

4.6 Overseas experience

Q16. Assuming that the main office is in Hong Kong, is work experience gained in the PRC or Macau offices regarded as “overseas experience”?

Ans. All practical experience gained outside of Hong Kong is considered as “overseas experience”. Overseas experience can be counted for membership admission if it is relevant to accountancy and acquired under an Authorized Employer/Authorized Supervisor complying with the Practical Experience Framework requirements. (see Q17)

Q17. As a registered student, I was seconded to an affiliate firm in the PRC for 1.5 years. Will that period be considered as “overseas”? Will there be any difference if the secondment was for 0.5 year?

Ans. The period of secondment will be considered as overseas experience. With effect from 1 January 2005, for it to be recognized, it has to be gained under an Authorized Employer/Supervisor. If the applicant is working for the same employer or the affiliate company has registered as Authorized Employer under the group registration of Authorized Employer of its holding entity (see Q29), it could be counted as continuous. Moreover, practical experience acquired by prospective members, who are required to obtain their practical experience under the supervision of an Authorized Employer/Supervisor, with a training organization accredited by an overseas accountancy body with which the Institute had entered into a Reciprocal Membership Agreement will be accepted for the Institute's membership admission purpose. However, the accredited training organization has to provide training to the prospective members in accordance with the competency requirements of the Institute's Practical Experience Framework, and to complete the Institute's Training Records.

4.7 Authorized Employer Registration

Q18. What measures are in place for the employer authorization processes to ensure fairness and consistency?

Ans. Consistency and fairness would be ensured with explicit written guidelines and registration procedures made available to all prospective Authorized Employers.

Q19. Will all CPA practices become Authorized Employers automatically?

Ans. No, all employers interested in registering with the Institute as Authorized Employers have to do so by application.

Q20. What type of review will be conducted for Authorized Employer renewal after the initial 5-year registration period?

Ans. Desktop review will be conducted. Only cases with irregularities will be considered by the Board.

Same principle will apply to the renewal of Authorized Supervisor registration.

Q21. Will an Authorized Employer be allowed to assign more than one staff to act as the Scheme Co-ordinator?

Ans. Yes, if the Authorized Employer considers that it has such need.

Q22. Will an Authorized Employer application be approved if there is only a Scheme Co-ordinator who does not hold any accountancy professional qualification (i.e. without Counselor in the organization)?

Ans. No, since in addition to the Scheme Co-ordinator, the Authorized Employer should have suitably qualified staff to serve as Counselors.

Q23. Is there any limitation as to the number of registered students to be trained by the Counselor(s) of an Authorized Employer?

Ans. A Counselor of an Authorized Employer can at most supervise eight registered students/prospective members at any one time. However, if s/he wishes to supervise more than 8 registered students/prospective members, prior approval from the Institute must be sought by the relevant Authorized Employer and the Institute will consider such applications on an individual merit basis.

Q24. As a Counselor should be a member of the Institute or a full member of an institute recognized by HKICPA, will it be necessary for the Authorized Employer to file Update Forms to confirm whether the Counselor is still under its employ in case s/he is not a HKICPA member?

Ans. Yes, the Authorized Employer should inform the Institute of the changes of the Counselors by completing and returning Information Update Form for Authorized Employers, no matter whether they are HKICPA members or not.

Q25. Will Authorized Employers be disqualified, e.g. by reason of incompetence? If the answer is positive, what are the remedies opened to the registered students?

Ans. The authorization processes conducted by the Institute and the five-year reviews are the quality assurance and control mechanisms. Whether an Authorized Employer should be disqualified due to incompetence or misconduct would be considered by the Institute on a case-by-case basis.

Q26. If an organization has registered as an Authorized Employer but does not employ any HKICPA registered students during the 5-year registration period, will this affect its future renewal status?

Ans. No. However, the Authorized Employer have to undertake to train the Institute's registered students in the next five years.

Q27. Must a sole proprietor of a CPA practice register as an Authorized Employer?

Ans. A sole proprietor can register either as an Authorized Employer or Authorized Supervisor. Subject to satisfying the relevant qualifying criteria, s/he shall be eligible for registration as an Authorized Supervisor and the Counselor of an Authorized Employer simultaneously while the maximum number of registered students/prospective member under his/her supervision should be 8, although s/he may apply to the Institute for supervising more than 8 students (see Q23 and Q32).

Q28. *If the proprietor of a CPA firm is a HKICPA member for less than three years, does that mean s/he cannot register as an Authorized Supervisor and certify the work of his/her employees?*

Ans. The three-year membership requirement for an Authorized Supervisor is a reflection of IFAC guidelines. To be capable of training registered students, the guidelines indicated that a supervisor would have undergone the process of qualifying together with adequate experience at the management level. As such, the sole proprietor may register as an Authorized Employer and set up relevant training framework with appropriate training personnel to supervise its employees.

Full members of HKICPA who have not attained three years' membership with HKICPA but have at least three years' membership with their parent institute previously recognized by the Council of HKICPA are also eligible to apply for registration as an Authorized Supervisor or Counselor of an Authorized Employer.

Q29. *If a holding company has registered as an Authorized Employer, does its subsidiaries/affiliates need to submit separate applications for Authorized Employer registration?*

Ans. A holding company of a group together with its subsidiaries or an entity with its affiliates which will be training registered students of the Institute under the Practical Experience Framework may register as an Authorized Employer provided that the subsidiaries/affiliates are operating under a centralized human resources function and under the influence and control of the Member-In-Charge so that the group as a whole provides a consistent training environment (human resources and training systems) to the registered students. The organization is required to submit a group chart, certified as true and correct by the Member-In-Charge, showing the names of the holding company/entity and subsidiaries/affiliates which will be training registered students of the Institute for HKICPA membership admission.

4.8 Authorized Supervisor Registration

Q30. *Must an Authorized Supervisor be employed by an Authorized Employer? Can a non-authorized employer employ Authorized Supervisor(s) to train its staff?*

Ans. The Authorized Employer system involves the Institute accrediting employers, who already have an established training programme at a corporate level, so that they have a clear understanding of their obligations in ensuring that registered students attain the appropriate type and level of practical experience for membership admission. An Authorized Employer is not required to have Authorized Supervisors under its employ. The Authorized Supervisor system involves individual accreditation. It is designed to cater to the needs of those registered students working for sole proprietors and those working in commerce and industry where employer authorisation may not be appropriate. Hence, employers who are not registered as an Authorized Employer can employ Authorized Supervisors to train its staff.

Q31. *If an Authorized Supervisor later changes his/her employment and becomes a practising member of HKICPA, should s/he apply to the Institute again as an Authorized Supervisor?*

Ans. The Authorized Supervisor registration procedures involve individual accreditation. Upon successful registration, the Authorized Supervisor status will last for three years. If an Authorized Supervisor changes his/her employment, s/he has to inform the Institute by completing and returning the Employment Information Update Form for Authorized Supervisors which should contain an endorsement from the new employer indicating their support to the Authorized Supervisor's continued involvement in this capacity. Re-application is not required just for change of practising status under the same employment.

Q32. *Is there a limit as to the number of registered students an Authorized Supervisor can oversee?*

Ans. An Authorized Supervisor can at most supervise eight registered students/prospective members at any one time. However, if s/he wishes to supervise more than 8 registered students/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.

Q33. *Can an employer contract an Authorized Supervisor to supervise their junior staff who are registered students?*

Ans. The student in question, who is engaged in accounting related duties, should apply to the Institute for the assignment of an External Authorized Supervisor and the employer should sponsor the student (i.e. the Sponsoring Employer) for the purpose of meeting the Institute's practical experience requirement. Please see Q3 for details.

Q34. *Can an Authorized Supervisor supervise the employees of two different firms if s/he is a partner of the two firms but his/her application is only supported by one of the firms?*

Ans. If an Authorized Supervisor wishes to sign off Training Records of the registered students employed by his/her other firm at which s/he is also a partner, s/he should provide employer's support from that firm before s/he is eligible to sign off Training Records for those students.

The two firms may also register as Authorized Employers under group registration. Please see Q29 for details.

Q35. *Can an Authorized Supervisor supervise the employees of subsidiaries within the same company group?*

Ans. Authorized Supervisor can sign off Training Records of the registered students of subsidiaries within the same company group if he/she has registered as an Authorized Supervisor of the group of companies.

Registration as an Authorized Supervisor of a group of companies will be considered by the Institute 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 registered students in the specified companies within the group under the

Q36. *Will an Authorized Supervisor be required to file specimen signature to the Institute for the purpose of the Authorized Supervisor Scheme?*

Ans. No. However, the signature of the Authorized Supervisor to be used in the Training Records should normally be the signature s/he uses when communicating with the Institute.

Q37. *If an Authorized Supervisor changes his/her job, is it necessary to report such change of employment to the Institute and return all Training Records of the registered students under his/her supervision on hand to the students concerned or to his/her employer? If yes, how long should his/her employer keep such records?*

Ans. An Authorized Supervisor should inform the Institute of his/her change of employment and the transfer arrangement for those registered students under his/her supervision to other Authorized Supervisors in the organization by completing and returning the Employment Information Update Form for Authorized Supervisors.

The signed Training Records should have been kept by the registered students for their use when submitting membership application with the Institute. The photocopies of such records should be kept as suggested in Question 43.

4.9 Training Records

Q38. *Will sole proprietor/partners/directors of a CPA practice be eligible to sign Training Records in the absence of its assigned Counselor even if s/he is not registered as a Counselor?*

Ans. Yes. Training Records signed by the sole proprietor/partners/directors of an Authorized Employer that is a CPA practice in the absence of the assigned Counselor will be accepted for membership admission purpose.

Q39. *Can a Counselor sign off the Training Records of an “affiliate company” of an Authorized Employer, e.g. the consultancy company of the Authorized Employer which is not registered as an Authorized Employer?*

Ans. The Counselor can only sign off the Training Records if the affiliate company has registered as Authorized Employer under the group registration of Authorized Employer of its holding entity. Please see Q29 for the requirements of the Authorized Employer group registration.

Q40. *Do the Counselors of an Authorized Employer need to file their specimen signature to the Institute for future checking of the signed Training Records submitted by the registered students?*

Ans. No. Counselors are not required to file specimen signature for the Institute's record purpose since the Training Records must bear the official chop of the Authorized Employer.

However, Authorized Employers are required to provide full information of their Counselors/registered students in their annual returns for the Institute's updating.

Q41. *Is it necessary for the immediate supervisor/Counselor to be a member of the HKICPA? Can a member delegate the responsibility to a supervisor who happens to be a non-member?*

Ans. It is not necessary for the immediate supervisor of a registered student to be an HKICPA member, member of a recognized professional accountancy institute or even a qualified accountant. However, the person signing the registered student's Training Records i.e. assuming responsibility for training the registered student to be a certified public accountant, must be an Authorized Supervisor or a Counselor of an Authorized Employer. This person should assume overall responsibility for ensuring that the registered student obtains appropriate and adequate practical experience for HKICPA membership admission.

Q42. *Should an Authorized Supervisor/Counselor sign the Training Records for a registered student who is working in the branch of his/her company located outside Hong Kong?*

Ans. If the registered student is under the supervision of an Authorized Supervisor /Counselor, the Authorized Supervisor/Counselor can sign off the Training Records for the student whose work location is outside Hong Kong.

Q43. *Will the Authorized Supervisors/Counselors be required to keep copies of Training Records that they have signed off to registered students or they should return such documents to their employers? If Authorized Employers/Supervisors should keep such documents with themselves for future checking by the Institute, how long should they keep the documents?*

Ans. It is advisable for the Authorized Employers/Supervisors to keep copies of Training Records they have signed off in the HR/personnel file of the registered student concerned for future reference purposes.

The keeping of such HR records should abide by the Code of Practice on Human Resources Management issued by the Office of the Privacy Commissioner for Personal Data.

Q44. *Who should fill in the “Prospective Member's Record of Practical Experience” and “Detailed Record of Practical Experience Components”?*

Ans. Forms should be completed by registered students and duly reviewed and signed off by their Authorized Supervisor/Counselor of an Authorized Employer periodically, at least on an annual basis.

Q45. *If the registered student's employment period with an Authorized Employer /Supervisor is less than one year, is it necessary for the Authorized Employer/Supervisor to sign the Forms?*

Ans. Since a membership applicant can have up to two employments, each of which is less than 12 months long with the same employer, within the required length of full-time practical experience for membership, the Authorized Employer/Supervisor should review and, if he deems appropriate, sign off the Forms for the registered student's record and future use.

Q46. *If a registered student starts working under the supervision of an Authorized Supervisor/Counselor some time after s/he joined the practice/organization, should the Authorized Supervisor/Counselor sign the Training Record from the date the registered student joined the practice/organization or after the registered student works under the supervision of that Authorized Supervisor /Counselor?*

Ans. The Authorized Supervisor/Counselor should sign off Training Records from the date the registered student starts to work under his/her supervision.

Q47. *Is it appropriate for a Counselor or an Authorized Supervisor to issue Training Records of a registered student who works under his/her supervision for less than 1 year but who has been working with the organization for over 1 year under other colleague(s) who are not Authorized Supervisor/Counselor?*

Ans. The Authorized Supervisor/Counselor should only sign off Training Records from the date the registered student is under his/her supervision.

Q48. *Who should keep the duly signed Training Records?*

Ans. The originals should be kept by registered students for future membership application purpose. Authorized Employers/Supervisors are however recommended to keep a copy of these documents for their administrative/record purposes.

Q49. *If the registered student cannot achieve the 150-workday-per-annum requirement in a particular year, is it appropriate for the Authorized Employer/Supervisor to certify the practical experience acquired in that year?*

Ans. Authorized Employer/Supervisor should sign off relevant Training Records as usual, but they are advised to add a "Remark" in the signature column or provide a supplementary sheet giving details of such deficiency for the Institute's consideration.

Q50. *If a registered student works for a period longer than the required period of practical experience for membership purpose (e.g. a degree holder works 1,000 working days in 5 years instead of the minimum 600 working days in 3 years), is it necessary for the Authorized Employer/Supervisor to continue signing the Training Records for him/her until s/he leaves the organization or apply for membership?*

Ans. No. Once an Authorized Employer/Supervisor has certified 600 working days of their supervised students within a period of not less than 3 years, they have fulfilled their obligation in the supervision of these students and may proceed to train other new students.

Q51. *In order to identify the training needs of newly recruited registered students, does Authorized Employer/Supervisor have the right to ask the student concerned to provide his/her past Training Records for reference or training purposes?*

Ans. The registered students should provide their past Training Records to the Authorized Employer/Supervisor for planning the training needs of the students.

Q52. If a Counselor or an Authorized Supervisor has been allocated to another department of the organization, should the supervisor continue to sign off Training Records of the registered students previously under their supervision?

Ans. If a Counselor or an Authorized Supervisor ceases to supervise a registered student, s/he should not sign off Training Records of the student concerned from that date onwards.

S/he should request the Authorized Employer/employing organization to delegate another Counselor/Authorized Supervisor who will supervise the registered students to take up the role.

Q53. I am a registered student and the only accountant in the company, can I ask the auditor to sign off my Training Records since s/he is an Authorized Supervisor/Counselor and will review my work?

Ans. No. As the auditor only reviews that part of the registered student's work relating to the preparation of financial statements, there is limited scope for the auditor to sign the Training Records, even though s/he is an Authorized Supervisor/Counselor.

The registered student should apply to the Institute for the assignment of an External Authorized Supervisor and the employer (i.e. the Sponsoring Employer) should sponsor the student for the purpose of meeting the Institute's practical experience requirement. Please see Q3 for details.

4.10 Other Matters

Q54. Will the Institute announce to the registered students about the details of an Authorized Employer/Supervisor?

Ans. Yes. Each Authorized Employer/Supervisor registered with the Institute will be awarded a registration certificate. A list of Authorized Employers and Authorized Supervisors will be posted on the Institute's homepage and updated from time to time.

For the Authorized Employers, their name, registered office and appointment period will be posted in the Institute's homepage. Their other contact details as those listed in the List of CPA Practices published in the homepage will also be posted. As for the Authorized Supervisors, their name, employing organization and appointment period will be listed in the homepage.

The Prospective Member's Record of Practical Experience for Membership Admission ("Training Records") can be downloaded from the Institute's homepage at: www.hkicpa.org.hk.

For further information on the membership admission requirements, please contact Admission Department on (852) 2287 7228.