1.1 Overview

The Hong Kong Institute of Certified Public Accountants ("the Institute") introduced the Practical Experience Framework which took effect on 1 September 2002 on a voluntary basis and became mandatory for all registered students of the Institute on 1 January 2005. The Institute wishes to strengthen the effectiveness of the Practical Experience component of its requirements for admission to membership. This follows the Institute’s policy of ensuring that it implements best international standards in the interests of the community, employers and members.

An important feature is to make even closer the key tripartite relationship between registered students, their supervisors/employers and the Institute.

The Institute’s Qualification Programme ("QP") is an internationally recognized and comprehensive training programme that provides the knowledge and skills necessary to become a Certified Public Accountant ("CPA"). The QP builds on an accounting degree and progresses to course work and examinations (the “knowledge” side of the pyramid). On the practice side, students participate in workshops and gain real-world-experience under the tutelage of the Institute-authorized employers/supervisors (the “practice” side of the pyramid).

In respect of the practical experience for membership admission, more effective guidance will be given to registered students regarding the competencies they are expected to achieve from their practical experience. This will be done by extending the competency-based framework already applied to prerequisite university degree and knowledge components of the QP to the daily work of the registered students. Both technical or accounting related and broader generic competencies such as communication skills are defined. Provision is made for the widest possible range of eligible practical experience, while still retaining a common core in the fundamentals of accounting.

The importance of the training environment and supervision in developing professional competencies is recognized by formalizing the role of employers and supervisors through the Institute accrediting Authorized Employers and Authorized Supervisors.

The use of competency standards will permit more informative documentation, which should give greater guidance to registered students as well as their supervisors and employers as to the competencies to be developed and demonstrated. Supervisors and employers are encouraged to monitor the progress of registered students in terms of demonstrated competencies more frequently.

The Institute fully recognizes the resource implications for employers and supervisors in training registered students and monitoring their progress and every effort will be made to minimize such implications.
1.2 Introduction

1.2.1 Guidelines for practical experience

The Institute has drawn up these Guidelines, endorsed by the Council, for the benefit of registered students, supervisors and employers alike. These Guidelines provide guidance on the Practical Experience Framework, which has become mandatory for all registered students with effect from 1 January 2005, governing the attainment of practical experience for membership admission purpose. They build on the current legal requirements and policies, and contain a description of how the competency standards would be used in assessing membership applications in an authorized training environment. A Prospective Member’s Record of Practical Experience for Membership Admission (“Training Records”) has also been drawn up to facilitate the implementation of the framework.

For practical experience gained on or before 31 December 2004, registered students had a choice of using the old system or the Practical Experience Framework for membership application. In either case, the Application Form for Registration as a CPA (Form R-3) should be used. However, official testimonial(s) will not be required when using the Training Records.

1.3 Competency Standards for Practical Experience

1.3.1 Existing legal framework

The Professional Accountants Ordinance (“PAO”) and By-laws charge the Hong Kong Institute of Certified Public Accountants with the responsibility for developing and maintaining high professional standards in the Hong Kong accountancy profession. To meet this objective in the area of training, the Council aims to ensure that registered students of the Institute receive a high and uniform quality of practical training, regardless of where they are employed.

The requirements for practical experience for membership admission to the Hong Kong Institute of Certified Public Accountants are set out in section 24 and By-law 41 of the PAO.

1.3.2 Agreed principles

The legal provisions state clearly that there are two principles that need to be established with regard to practical experience. These are:

- Duration of experience (number of years); and
- Coverage (type) of experience.

The overall duration of practical experience required remains the same under the old system and the Practical Experience Framework. We are taking the opportunity to define the calculation of the practical experience in more definite terms.

What the framework hopes to do is to define better, in competency terms, the coverage and type of practical experience gained by our members en route to qualification. In so doing, it
should simplify the old system for the assessment of the type of practical experience that is acceptable, particularly when it comes to the assessment against precedent cases. In addition, registered students and their supervisors and employers would have a clearer idea of the types of experience, defined in competencies, which qualify for membership admission. The existing legal framework remains basically intact.

1.3.3 Technical competency areas

The main technical areas where experience is gained are:

- Financial accounting and external reporting;
- Auditing and internal auditing;
- Financial management; and
- Taxation.

In addition, three other areas are also defined as areas where a significant proportion of members gained practical experience:

- Management accounting;
- Information management and technology; and
- Insolvency.

Under the Practical Experience Framework, a minimum set of competencies is used to define the skills that all CPAs in training are expected to achieve. Further competencies covering all of the above technical competencies are proposed in addition to generic competencies. These are the personal and professional qualities individuals should gain, if they are working extensively in those areas.

Competency standards are defined in terms of:

- the stage of completion of the period of practical experience (two categories: basic and principal); and
- the level of attainment of the skill (three levels: supervised, independent and leader).

The Practical Experience Framework is set out in further detail in Section 1.4.

1.4 Practical Experience Framework

1.4.1 Legal framework

Under the Practical Experience Framework, the length of service requirements and relevant rulings are as follows:

- For the calculation of relevant practical experience, full-time employment can be obtained in one or more of the following categories:
- with a certified public accountant (practising) or in a firm of certified public accountants (practising) or a corporate practice;
- in an accountancy role in industry, commerce or the public sector; or
- in accounting or related services in government, quasi-governmental organizations or other non-commercial establishments.

- Depending on the academic qualifications of the employee, the period of full-time practical experience will be three, four or five years:

  Approved degree holders or HKIAAT graduates who have passed the QP | 3 years
  Approved accountancy diploma holders | 4 years
  Holders of other academic qualifications | 5 years

- Experience must be acquired within 10 years after their registration as a QP student of the Institute. Such experience may be consecutive or spread throughout the ten-year period. Practical experience acquired under an Authorized Employer/Supervisor and complying with the Practical Experience Framework before his/her registration as a QP student will also be counted for membership admission purpose.

- Within the required length of full-time practical experience for membership, an applicant can 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.

- Depending on the academic qualifications of the applicant, the respective requirements are:

  | Approved degree holders or HKIAAT graduates who have passed the QP | 3 years | 4 | 2
  | Approved accountancy diploma holders | 4 years | 5 | 2
  | Holders of other academic qualifications | 5 years | 6 | 2

- “Part-time” experience will not be counted as part of the practical experience.

Under the Practical Experience Framework, the Institute will accredit or authorize supervisors/employers to provide appropriate practical experience to prescribed standards, corresponding to the competencies specified in the Training Records.
1.4.2 Authorized training environment and assessment of practical experience

The quality and contribution of practical experience can be substantially influenced by the nature and standard of supervision received by the registered student. This relates both to the acquisition and development of generic competencies and professional attitudes and to more specific technical competencies.

In line with practices of many overseas professional accountancy bodies, the Practical Experience Framework is a more structured system of supervision of practical experience and guidance. A far greater emphasis will be placed on the tripartite relationships between the registered student, his/her employer and the Institute.

The scheme will involve the Institute accrediting or authorizing employers on 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. This approach provides additional quality assurance and control where the “Authorized Employer” will have a detailed training framework in place to assess the registered students’ competencies. Details of the Authorized Employer are described in Section 1.6.

The Institute is mindful that any system of accrediting an Authorized Employer should not be unduly onerous to all concerned. This will involve authorizing employers through a review conducted by one to two secretariat executive staff, for consistency. Such a review will generally be desktop reviews, conducted once every five years, and supplemented by site visit(s). The results of the review will then be approved by a standing committee.

For registered students who are not working for an Authorized Employer, they may apply to be trained under an “Authorized Supervisor” who should preferably be an Institute’s member, or if not, qualified from one of the professional accountancy institutes recognized by the Institute. This should provide a more flexible approach whereby any Institute’s members or members from the recognized institutes could be an Authorized Supervisor by applying to the Institute for supervising the training of registered students in their own organization. This system should cater to the needs of those registered students working for sole practitioners and those working in commerce and industry where employer authorization may not be appropriate. After registration, the Authorized Supervisor will be subject to a review by the Institute once every three years.

The Practical Experience Framework also involves registered students judging for themselves when they have achieved all the competencies necessary for membership through their completion of the Form R-3 and Training Records. In the Training Records, there are records of practical experience components, against which the registered students can fill in the corresponding details on the duration and type of experience that will count towards his/her meeting the practical experience requirements. This is then provided to the students’ employer/supervisor for signature at the appropriate intervals. Please refer to Section 1.6 for more details.
1.4.3 Total working days’ experience requirement

Rather than just using the legal time frames of years of experience, a "total working days’ experience requirement" will be defined.

This is to be a minimum of 150 working days per annum during the normal period of practical experience required by law, i.e. three to five years, and a minimum of 600 working days acquired in a period of not less than 3 years. All registered students will need to complete a minimum of 600, 800 or 1,000 working days’ experience to mirror the three, four or five years’ requirement as the case may be.

A “working day” is defined as a minimum of seven working hours per day. Overtime hours will be counted as part of the practical experience for membership purpose based on a 7-working-hour-equivalent concept. In other words, 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.

The 150-day-per-annum requirement allows much more flexibility to allow for holidays, study leave, sickness, etc.

1.4.4 Practical experience component

A “practical experience component” will comprise 100 working days of experience. Each component will be made up of a number of technical competency units in each of the disciplines of accounting. Registered students will have to demonstrate that they have gained these technical competencies to the satisfaction of the person who supervises their practical experience. Relevant in-house training days may be counted as part of relevant practical experience.

The practical experience components are divided into two levels: basic experience components and principal experience components. These are shown in the following diagram:

<table>
<thead>
<tr>
<th>Principal</th>
<th>Management Accounting</th>
<th>Information Management and Technology</th>
<th>Insolvency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Financial Accounting and External Reporting</td>
<td>Auditing and Internal Auditing</td>
<td>Financial Management</td>
</tr>
<tr>
<td></td>
<td>Auditing and Internal Auditing</td>
<td>Financial Management</td>
<td>Taxation</td>
</tr>
<tr>
<td>Basic</td>
<td>Financial Accounting and External Reporting</td>
<td>Auditing and Internal Auditing</td>
<td>Financial Management</td>
</tr>
<tr>
<td></td>
<td>Auditing and Internal Auditing</td>
<td>Financial Management</td>
<td>Taxation</td>
</tr>
<tr>
<td></td>
<td>Fundamentals of Accounting</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The basic experience components generally refer to foundation skills of a CPA 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 12-18 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.

The technical competencies in each of these components are set out in Section 2.1 and the Training Records in Section 3. It should be noted that the competencies are assigned levels of achievement. These are:

**Supervised level** - Means competent performance under the supervision or guidance of an experienced senior.

**Independent level** - Means competent performance working independently.

**Leader level** - Means competent performance as a supervisor, manager, team leader or instructor/trainer.

Generally, the expectations are that for “Fundamentals of Accounting”, registered students will have achieved an independent level in most of the competencies and a supervised level in others.

The other basic experience components that build from “Fundamentals of Accounting” require attaining leader level in some areas, and for other components, such as tax, attaining an independent level.

### 1.4.5 Generic competencies

In addition to the technical components, registered students will have to acquire generic skills during the completion of basic and principal levels of experience training.

These generic competencies are grouped into the following skill areas:

- Creative thinking, reasoning and analysis;
- Communications and interpersonal relationships;
- Organization-specific competencies;
- Personal and behavioural; and
- Information technology.

It will be up to the individual to demonstrate to the person who supervises their practical experience that they have acquired a reasonable level of these skills within a framework of sound professional values, as part of gaining the technical competencies set out in each of the practical experience components. These generic competencies are not tasks in themselves but by-products of gaining in maturity and experience while performing their work.
The specific generic skills to be acquired are listed in Section 2.2 and the Training Records in Section 3.

1.4.6 Recognition of practical experience prior to the date of registration as an Authorized Employer/Authorized Supervisor

Practical experience gained by registered students under the Institute’s Authorized Employer/Authorized Supervisor will only be counted for membership admission from the date that his/her employer registered as an Authorized Employer/Authorized Supervisor with the Institute. Special consideration may be allowed on a case-by-case basis if certain criteria are met and the registered students are able to submit evidence to support:

- The registered student was under the supervision of the same Authorized Employer/Authorized Supervisor during the whole period of experience;
- The Authorized Employer/Authorized Supervisor has reviewed the experience gained prior to the Authorized Employer/Authorized Supervisor’s registration as meeting the same practical experience requirement under the scheme, and has signed off the training records to confirm; and
- The Authorized Employer/Authorized Supervisor was qualified for registration as Authorized Employer/Authorized Supervisor in the period prior to their formal registration.

The experience which satisfied the above three criteria may be recognized for up to 18 months, equivalent to 300 working days, for membership admission. This case-by-case consideration will not apply to registered students under the External Authorized Supervisor assignment as the External Authorized Supervisor will not be in a position to assess the student’s performance before their assignment.

1.4.7 Experience gained outside Hong Kong

For relevant experience gained by registered students on or after 1 January 2005, such experience gained outside Hong Kong will be recognized only if it is gained under an Authorized Employer/Supervisor. Experience gained in the branch office of an Authorized Employer situated outside Hong Kong will be recognized.

Moreover, practical experience acquired by registered students, who are required to obtain their practical experience under the supervision of an Authorized Employer/Supervisor, with a training organization accredited by an overseas accounting 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 would be required to provide training to the registered students in accordance with the competency requirements of the Institute’s Practical Experience Framework, and to complete the Institute’s Training Records.
1.5 Completion of Practical Experience Components

1.5.1 Basic and principal experience components

The diagram in Section 1.4.4 shows the overview of the two categories of experience components.

Registered students will have to achieve at least 300 working days’ experience in each of the Basic and Principal categories. Other than “Fundamentals of Accounting”, however, it may be acceptable if the registered students submit experience for work solely related to the Principal category.

Within each category registered students can choose the components within which they gain experience so long as they gain a minimum of 100 working days’ experience in the relevant competency units of that component. At least 3 competency units in any Principal component or in a combination of Principal components must be achieved by the registered student in order to demonstrate that s/he has acquired the expected breadth of knowledge in any particular technical area. All registered students must complete the “Fundamentals of Accounting” or basic “Financial Accounting and External Reporting” component.

This 100 working days’ worth of experience may be consecutive or spread throughout the entire three-year period (or pro-rated for four- or five-year periods as the case may be).

1.5.2 Fundamentals of Accounting/Basic Financial Accounting and External Reporting

The basic experience requirement of all accountants is to obtain a grounding in the fundamentals of accounting. Therefore, all registered students must have attained 100 working days’ practical experience in at least three out of four of the following competencies:

1. Able to identify and apply relevant accounting standards and pronouncements to a given task or situation relating to the preparation, presentation and reporting of information, both past and projected;
2. Able to prepare or analyze the annual reports of a company or other substantial organizations, including determination of accounting policies, appropriate selection and verification of input data, presentation and compliance, within required time frames;
3. Able to evaluate accounting and information systems; and
4. Able to analyze and explain variances between budgeted and actual financial results, including appropriate use of non-financial indicators.

Achievement of all competencies listed above is encouraged. Please note that experience needs only to be acquired in the context of his or her employer and therefore may vary due to the nature of the employer’s business. It may also include relevant in-house training.

Since Fundamentals of Accounting has the same competency units as Basic Financial Accounting and External Reporting, registered students can opt to fill out either one in the...
Training Records in order to demonstrate that s/he has completed the mandatory Fundamentals of Accounting component.

The competencies are more fully described in Section 2 and the Training Records in Section 3.

1.5.3 Examples of adequate experience in the practical experience components

<table>
<thead>
<tr>
<th>Component</th>
<th>Days of experience</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student A</td>
<td></td>
</tr>
<tr>
<td>Fundamentals of accounting (Basic)</td>
<td>300</td>
</tr>
<tr>
<td>Financial accounting and external reporting (Principal)</td>
<td>300 600</td>
</tr>
<tr>
<td>Student B</td>
<td></td>
</tr>
<tr>
<td>Fundamentals of accounting (Basic)</td>
<td>100</td>
</tr>
<tr>
<td>Auditing and internal auditing (Basic)</td>
<td>100</td>
</tr>
<tr>
<td>Taxation (Basic)</td>
<td>100 300</td>
</tr>
<tr>
<td>Financial management (Principal)</td>
<td>100</td>
</tr>
<tr>
<td>Management accounting (Principal)</td>
<td>100</td>
</tr>
<tr>
<td>Insolvency (Principal)</td>
<td>100 600</td>
</tr>
<tr>
<td>Student C</td>
<td></td>
</tr>
<tr>
<td>Fundamentals of accounting (Basic)</td>
<td>100</td>
</tr>
<tr>
<td>Taxation (Basic)</td>
<td>200 300</td>
</tr>
<tr>
<td>Taxation (Principal)</td>
<td>300 600</td>
</tr>
</tbody>
</table>

As can be seen from the above examples, there can be a great degree of flexibility in completing the technical practical experience components.

Student A will only have completed accounting work throughout his/her three years whereas Student C will have done only tax work except for the 100 days spent completing the “Fundamentals of Accounting”. (Both however must have achieved at least 3 competency units in the respective Principal component.)

By contrast Student B will have gained a wide range of different experience.

Some samples of completed Training Records are enclosed as Appendix 2 in Section 5 of this Manual for reference.

1.5.4 Evidence to support the Prospective Member’s Record of Practical Experience for Membership Admission

In filling out the Training Records, the registered students should keep appropriate evidence to support the statements made in the Records and to facilitate the Counselors of the Authorized Employers or Authorized Supervisors in reviewing the Training Records. The following criteria
may be considered as acceptable evidence of practical experience gained by the students:

- **Relevance** - whether the experience is relevant to the technical competencies as prescribed under the Practical Experience Framework.
- **Representativeness** – whether the evidence shown represents the complete area of competency as a whole.
- **Recency** – how recent is the work evidence and experience.
- **Reaching the right level** – whether the evidence demonstrates the right level of competencies as prescribed by the Practical Experience Framework.
- **Reuse** – whether the competencies demonstrated in one occasion can be reused in other similar situations, i.e. whether the skill set is transferable or not.

Examples of the evidence that students should keep on file include (but not limited to):

- Time sheets;
- Performance appraisal forms;
- Job specifications;
- Reports that the students have written;
- Summary of the projects that the students have worked on; and
- Training records.

It is also up to the Counselors of the Authorized Employers or Authorized Supervisors to agree on the type of evidence that would be suitable under different circumstances.

### 1.5.5 Assessment of practical experience for members of recognized professional accountancy bodies

Applicants for membership of the Institute who are current members of an accountancy body accepted by the Council in accordance with Section 24(1A) of the PAO and have passed the professional examinations of that body will be assessed separately pursuant to the recognition agreements signed between the Institute and these bodies. Please refer to the Institute’s homepage at [www.hkicpa.org.hk](http://www.hkicpa.org.hk) for the Institute’s current recognition status of overseas accountancy bodies.

### 1.6 Role of Authorized Employers/Authorized Supervisors

#### 1.6.1 Tripartite relationships

The relationships between the prospective member, the employer and the Institute represent a tripartite arrangement. The objective is to strengthen the level of organized supervision and training to registered students of the Institute as a matter of mutual benefit. In committing the employing organization to provide a formal support structure under which registered students attain the required competencies, the employer will reap the benefits of grooming a CPA, as well as an organized and well-planned training programme. The employer will also be in a
position of attracting better quality staff that will, as a direct result of organized training, perform better and more readily develop a sense of belonging to the organization.

**Authorized Employers** are accredited by the Institute on a corporate level. They are required to appoint a Member-In-Charge (“MIC”) to take overall responsibility of the Authorized Employer registration and a Scheme Co-ordinator as a direct channel of communication with the Institute. They are also required to nominate staff to serve as Counselors responsible for the training of the students. The requirements and role of a Counselor are set out in Section 1.6.2.

Under the Practical Experience Framework, registered students who are not working for an Authorized Employer should gain their practical experience under the supervision of an Authorized Supervisor. An Authorized Supervisor is accredited by the Institute on an individual level and should be a member of the Institute or a recognized professional accountancy institute who is supervising the registered student in the same organization. This system should cater to the needs of those registered students working for sole practitioners and those working in commerce and industry where employer authorization may not be feasible or appropriate. For the Institute and the registered student, this would address the major concern that the registered student nevertheless is exposed to professional attitudes and ethics, while also having a point of reference for advice on both professional and personal issues relevant to attaining professional competencies. The requirements and role of an Authorized Supervisor are set out in Section 1.6.2.

Organizations and individuals interested in registering with the Institute as an Authorized Employer/Authorized Supervisor may do so by application. The application will be vetted by one to two secretariat executive staff, to ensure that the criteria for registration are met. Upon approval, the registration will be valid for five and three years for Authorized Employers and Authorized Supervisors respectively, renewable subject to review on expiry. Please refer to the Institute’s homepage at [http://www.hkicpa.org.hk](http://www.hkicpa.org.hk) for the latest registration requirements and the updated application form.

Employers are encouraged to grant study leave to their staff who are taking the Institute's QP. These tests of professional competence are demanding and prospective candidates need to have strenuous commitments to their studies beforehand and may need to take leave on their examination dates.

A certificate of appointment will be issued to Authorized Employers and Authorized Supervisors. The list of Authorized Employers and Authorized Supervisors will be publicized through the Institute’s homepage periodically.

To cater for the needs of the registered students who are not working under an Authorized Employer/Authorized Supervisor but are engaged in accounting related duties, these students are allowed to 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. Applications will be considered by the Institute on an individual merit basis provided that the following basic criteria are met:

- The applicant must be the Institute’s registered student who is not under the employ of an Authorized Employer/Authorized Supervisor registered with the Institute and will complete QP in full for membership admission purpose.
- The student must be supported by his/her employer (Sponsoring Employer).
The Sponsoring Employer is required to ensure that

1. there is a supervisor (Sponsoring Supervisor) within the organization who, though not qualified as an Authorized Supervisor, is able to provide adequate coaching and guidance to the student;
2. the student is given adequate opportunities to acquire the required competencies; and
3. both the Sponsoring Employer and the Sponsoring Supervisor will co-operate with the assigned External Authorized Supervisor as and when necessary.

Please refer to the Institute’s homepage at http://www.hkicpa.org.hk for the latest assignment requirements and the updated application form.

1.6.2 Role of supervisors

Authorized Employers should assign one or more representatives of their organization who is a member of the Institute or a recognized professional accountancy institute to serve as Counselor(s) responsible for the overall supervision and progress of the registered student(s) under their employ. This Counselor may not necessarily have to be the immediate supervisor of the registered student. This person has to sign the Training Records of the registered students on behalf of the Authorized Employer. In the case of registered students training under an Authorized Supervisor, the latter should be the one signing the Training Records. Registered students would need to demonstrate to their employers/supervisors that they have acquired the required competencies. A self-assessment using the checklist provided in the Training Records should be used to assess whether the appropriate competencies have been achieved. It is highly advisable that registered students obtain their employer/supervisor’s signature on an annual basis as part of the performance evaluation. This process will provide a timely opportunity for the registered student to review with his/her supervisor/employer performance at the current job and discuss career development and training needs to fulfill more advanced competencies.

It will be the responsibility of the Authorized Employers/Authorized Supervisors to assess whether the individual has attained the appropriate practical experience components listed in the Training Records. Supervisors and employers are also urged to sign off on the Training Records annually while performance and views on whether appropriate competencies have been achieved are still fresh in mind.

Please note that while the Institute relies on the judgment and integrity of the Authorized Employers/Authorized Supervisors in signing off the Training Records, the Authorized Employers/Authorized Supervisors have the responsibility to ensure the information provided is authentic and they will be subject to disciplinary action if any information in the Training Records proves to be inaccurate or fraudulent.

Each Counselor of an Authorized Employer or each Authorized Supervisor can at most supervise 8 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/Authorized Supervisor and the Institute will consider such applications on an individual merit basis.

Once an Authorized Employer or an Authorized 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.
The External Authorized Supervisor should have the same responsibility as other Authorized Supervisors and is responsible for signing off the Training Records. The External Authorized Supervisor shall liaise with the Sponsoring Supervisor of the registered student to obtain feedback on the student’s performance.

Regarding the evidence in support of the Training Records (Section 1.5.4 refers), the Counselor of an Authorized Employer, Authorized Supervisor or External Authorized Supervisor who are non-immediate supervisors of the registered student may wish to observe the following guidelines:

1. In situations where the registered student’s Counselor/Authorized Supervisor works within the same organization,
   - try to obtain the same evidence to facilitate the review; and
   - Counselors/Authorized Supervisors are encouraged to discuss with the registered student’s immediate supervisor and gain information to ensure the students’ achievement of the competencies.

2. In situations where an External Authorized Supervisor is assigned,
   - try to obtain the same evidence as in (1).
   - However, in case there are practical difficulties that will prevent the External Authorized Supervisors from viewing information or evidence due to confidentiality and privacy reasons and where it is not possible for him/her to discuss with the registered student’s Sponsoring Supervisor, the registered student may need to provide additional documentary evidence with the support of his/her Sponsoring Employer.

1.7 Recognition of practical experience obtained prior to 1 January 2005

1.7.1 Effective dates

The Practical Experience Framework has been implemented on a mandatory basis on 1 January 2005. All registered students are required to acquire their practical experience under the supervision of an Authorized Employer/Authorized Supervisor on or after 1 January 2005 if that part of the experience is to be counted for the Institute’s membership admission purpose. They are allowed to use practical experience acquired before 1 January 2005 which may not be gained under the Practical Experience Framework to support their membership application.

1.7.2 Supporting documents

Completion of the Training Records by students who fall in both old system and Practical Experience Framework:

- They are encouraged to complete the Training Records for the whole training period.
- They can also choose to submit work testimonial(s) from employer(s) certifying the duration, job nature and title of employment for experience up to 31 December 2004 and complete the Training Records for experience gained after 1 January 2005.
1.8 Enquiries

Should you have any questions regarding any aspect of the Practical Experience Framework and this Training Package, please contact the Institute at:

Student Education & Training Department,  
Hong Kong Institute of Certified Public Accountants,  
27th Floor, Wu Chung House,  
213 Queen’s Road East, Wanchai, Hong Kong.  
Tel:  (852) 2287 7047 or (852) 2287 7373  
Fax:  (852) 2147 3293  
Email: etd@hkicpa.org.hk

September 2011