

Quick Guide to Continuing Professional Development

CPD requirements

All members of the Institute are required to complete at least 120 hours of relevant professional development activities in each rolling three-year period, of which 60 hours should be verifiable. A minimum of 20 hours (either verifiable or non-verifiable) should be completed each year. Except for Practising Certificate holders or HKICPA Specialist Designation holders, members of HKICPA who are also holders of an active license issued by a State Board of Accountancy ("State Board") of United States of America or members of seven GAA Institutes need only fulfil the CPD requirements of that State Board or of one of those GAA Institutes (of which the HKICPA member is also a member) and, in so doing, shall be deemed to satisfy HKICPA's CPD requirements. Exemptions granted by a State Board or the GAA Institutes are not recognized by the Institute.

Relevant CPD activities

It is the responsibility of members to exercise their professional judgement in deciding the type of CPD activities they undertake according to their individual needs. Such learning activities should develop their professional knowledge, professional skills and professional values, and should be relevant to the individual member's current and future work, professional responsibilities, helping them to enhance their understanding of the trends and environment in which they are working as a CPA. Learning activities to improve business skills, such as leadership, negotiation, management and presentation skills can also be recognized relevant CPD activities.

Verifiable CPD Hours

What comprises verifiable CPD hours? Meeting verifiable CPD requirements is much easier than many members may think. Learning activities will be counted as verifiable CPD hours so long as they can be *objectively verified by a competent source*. Such sources include attendance records, examination result slips, confirmation of registration for HKICPA online courses etc. Evidence may also include independent assessment that a learning activity has occurred e.g. certificates of achievement; confirmation by an instructor, mentor or tutor of participation; or confirmation by an employer of participation in an in-house programme.

Training provided by service providers other than HKICPA can also be counted for CPD hours

The Institute provides a wide range of learning activities to promote lifelong learning and facilitate members' commitment to CPD. However, to meet [Statement 1.500 \(March 2021\)](#) requirements, training organized by other providers may be counted as well. It is up to members to decide what learning activities are relevant and appropriate to their work and professional responsibilities. Members are therefore free to choose relevant training programmes provided by other course providers or professional bodies as they see fit.

No territorial boundary for meeting CPD requirements

Members outside Hong Kong may meet the Institute's [CPD requirements](#) by attending training courses or conferences outside Hong Kong. Online programmes are another excellent way of earning verifiable CPD hours because members can earn their CPD hours anytime and anywhere. In addition to the e-Series, e-Seminars, e-Finance and e-Manager courses offered by the Institute, other relevant on-line training courses also count, some of them are free of charge.

Declarations of compliance

Members are required to submit annual declarations of CPD compliance to the Institute through the filing of the Annual Return for membership renewal (Annual Return). In the Annual Return, apart from completing the CPD declaration, members are also requested to update their membership data such as contact details and employment status. To minimize the risk of input errors of personal data by the Institute, members are requested to complete and submit their Annual Return online.

Examples of verifiable CPD activities

- Attending in-house training provided by the employers
- Attending online programmes (with supporting access time reports, online completion certificate or confirmation)
- Participating seminars, luncheon talks, workshops, etc
- Studying for an MBA or other post-qualification programmes offered by local or overseas universities and organizations
- Preparing for and sitting professional examinations
- Preparing for and speaking at seminars (repeated ones will not be counted)
- Writing technical articles, papers and books
- And more...If a competent source/course provider can verify your attendance/engagement of those CPD learning activities you attend

Visit the Institute's CPD Learning Resource Centre for information about CPD events and online opportunities: <https://www.hkicpa.org.hk/en/Professional-development/Continuing-professional-development/Continuing-professional-development-programmes>

For enquiries in relation to CPD requirements, please contact the Institute via email at: cpdcompliance@hkicpa.org.hk.