



## Continuing Professional Development (CPD) Record Form

### PART I :

**Summary of CPD Activities for a rolling three-year period from 1 December 2020 to 30 November 2023**  
 (This section is not required for members who declared CPD compliance by using State Board or GAA facility.)

	<b>1<sup>st</sup> CPD Year *</b> (1 December <u>2020</u> to 30 November <u>2021</u> )	<b>2<sup>nd</sup> CPD Year *</b> (1 December <u>2021</u> to 30 November <u>2022</u> )	<b>3<sup>rd</sup> CPD Year *</b> (1 December <u>2022</u> to 30 November <u>2023</u> )	<b>Total</b>
No. of verifiable CPD hours				
No. of non-verifiable CPD hours				
<b>TOTAL CPD HOURS</b>				

\* A detailed record of the CPD activities for each CPD year is listed in the subsequent pages.

Name : \_\_\_\_\_

Membership No. : \_\_\_\_\_ Insolvency SD No. : \_\_\_\_\_  
 (if applicable)

Email Address : \_\_\_\_\_

Contact No. : (Mobile) \_\_\_\_\_ (Office / Residence) \_\_\_\_\_

Signature : \_\_\_\_\_ Date : \_\_\_\_\_

**Summary of job details during the rolling three-year period from 1 December 2020 to 30 November 2023**  
 (This section helps the Institute to assess the relevance of CPD activities to member's professional responsibilities.)

<b>Employment period</b> (from <u>MM/YY</u> to <u>MM/YY</u> ):	<b>Employer</b>	<b>Position</b>

### Notes:

- (1) The CPD activities as listed on this record form must be closely aligned with the responsibilities of a member's role and helps to develop and maintain the professional competence necessary to perform that role.

**PART II :**

**For members of HKICPA who are holders of an active license issued by a State Board of Accountancy of the United States of America ("State Board") or members of an institute that is a member body of the Global Accounting Alliance ("GAA")**

Members of HKICPA (except for PC or SD holders) who are also holders of an active license issued by a State Board or members of one or more GAA institutes need only fulfill the CPD requirements of that State Board or of one of those GAA institutes (of which the HKICPA member is also a member) in order to meet HKICPA's CPD requirements. If you are using this facility, you are NOT required to fill in PART I above. Instead, please (i) send to HKICPA your CPD records and (ii) complete the following:

(a) **Name of State Board / GAA institute** : \_\_\_\_\_

(b) **Year joined** : \_\_\_\_\_ (c) **State Board's license no. / GAA institute's membership no.** : \_\_\_\_\_

**Name** : \_\_\_\_\_

**Membership No.** : \_\_\_\_\_ **Contact No.** : \_\_\_\_\_

**Email Address** : \_\_\_\_\_

**Signature** : \_\_\_\_\_ **Date** : \_\_\_\_\_

Please note that the Institute would seek relevant confirmation of CPD compliance with the relevant State Board / GAA Institutes. For further information, please refer to [Q28](#).

**IMPORTANT**

Personal Data (Privacy) Ordinance: personal data collected from CPD Audit will be used for purposes relating to the administration of the CPD compliance matters including CPD Audit. In addition, the Hong Kong Institute of Certified Public Accountants (the "Institute") may use the collected data for statistical research and analysis. The provision of personal data by means of this form is voluntary. However, insufficient information may result in an inability to process your CPD compliance audit. When a State Board or GAA institute requests information about a member's CPD compliance status with the Institute or vice versa, the Institute will disclose the relevant information to the State Board or GAA institute concerned unless the member has stated in writing during information submission that they do not want the information to be disclosed to that State Board or GAA institute. If a government department or authority which is empowered to require information about a member's CPD compliance status with the Institute and requires such information, the Institute will disclose the relevant information to the government department or authority concerned.

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. For details, please refer to the Institute's privacy policy at [www.hkicpa.org.hk/en/service-tools/privacy-policy/](http://www.hkicpa.org.hk/en/service-tools/privacy-policy/).

# Continuing Professional Development (CPD) Record Form

## Information Kit

Please read this page before submitting your CPD Record form.

(1) CPD requirements (Paragraph 10 of Statement 1.500)

All members are required to complete a total of **120 hours** of relevant CPD activity in each rolling three-year period, of which **60 hours should be verifiable**, and a minimum of **20 CPD hours** (verifiable or non-verifiable) **each year**.

(2) Relevant CPD Activities (Paragraph A8 of Statement 1.500)

Relevant CPD activities are those **closely aligned with your professional responsibilities** and essential for developing and maintaining the professional competence needed for **your role as a CPA**, whereas the application of existing knowledge and skills does not count.

(3) Verifiable CPD activities (Paragraph A17 of Statement 1.500)

Verifiable CPD activities can be objectively verified by a competent source, which can demonstrate that the specified number of hours of learning and development activity has been **undertaken**. For example:

- (a) Course outlines, teaching materials, storyboards;
- (b) Confirmation that a learning and development activity has been completed by a provider, instructor, employer, mentor, or tutor;
- (c) Transcript, examination result slips;
- (d) Independent assessments that a learning activity has occurred;
- (e) Confirmation by organizers of participation in activities where learning outcomes have been achieved;
- (f) Confirmation by organizers of seminar/talks in which one was engaged as a speaker;
- (g) Meeting agenda objectives and meeting minutes that verify the relevance of the content; and
- (h) Publication of a professional article or of the results of a research project.

(4) Summary of CPD activities with capped CPD hours ([FAQ 17](#)):

Types of activities	Max. CPD hours claimed
<i>Verifiable CPD activities</i>	
Participation in non-technical or other committee's meeting	4 hours per year
As an Authorized Supervisor (AS) / an External Authorized Supervisor (EAS) / a Counsellor (C) of an Authorized Employer	5 hours per registered student or prospective member; maximum 20 hours per year
QP Facilitator	Legacy QP: 2 workshops of total 14 contact hours and actual preparation time  QP: Introductory/Professional Module: 8 contact hours and actual preparation time; Capstone: 24 contact hours and actual preparation time
Approved mentor under HKICPA's Mentorship Programme	3 hours for attending mentorship related briefings organized by HKICPA
<i>Non-verifiable CPD activities</i>	
Reading Financial Newspapers	5 hours per year
"Networking" and "Observation, feedback and reflection"	5 hours per year
Approved mentor under HKICPA's Mentorship Programme	5 hours for each approved mentorship & at most 10 hours if a mentor has been assigned 2 mentees during any one mentorship cycle

(5) Useful Resources

[Statement 1.500 Continuing Professional Development](#)

[Quick Guide to Continuing Professional Development](#)

[Specimen CPD Record Form](#)

[Frequently asked questions](#)

Illustration on "[How to Achieve CPD Hours](#)"

A-plus article in January 2023 "[Refresher on CPD requirements](#)"

A-plus article in July 2023 "[Get prepared for CPD compliance audit](#)"



### Verifiable CPD Record

**VERIFIABLE** CPD Record Form for CPD Year \_\_\_\_\_ :

1 December \_\_\_\_\_ to 30 November \_\_\_\_\_

Name: \_\_\_\_\_

Membership No.: \_\_\_\_\_

**Note:**

- (1) **All verifiable** CPD hours should be **cross-referenced** with **supporting documents** submitted together with the CPD Record Form.
- (2) If you have been selected for the previous CPD Audit, you will only be required to complete the CPD Record Form and provide the documentation to support your attendance or completion of your verifiable CPD activities for the period not previously audited.

If you registered as a member on/after 1 December 2020, you will only be required to complete the CPD Record Form and provide the documentation to support your attendance or completion of your verifiable CPD activities for the period after registration as a member.

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours	Supporting Document Reference (Note 1)
(1)					
(2)					
(3)					
(4)					
(5)					
<b>Total CPD Hours</b>					



### Non-Verifiable CPD Record

**NON-VERIFIABLE** CPD Record Form for CPD Year \_\_\_\_\_ :

1 December \_\_\_\_\_ to 30 November \_\_\_\_\_

Name: \_\_\_\_\_

Membership No.: \_\_\_\_\_

**Note:**

- (1) **Non-verifiable** CPD hours are those learning activities that cannot be objectively verified by a competent source but contribute to relevant CPD activities if they can develop and maintain members' professional competence necessary to perform their roles as CPAs.
- (2) If you have been selected for the previous CPD Audit, you will only be required to complete the CPD Record Form of your non-verifiable CPD activities for the period not previously audited.

If you registered as a member on/after 1 December 2020, you will only be required to complete the CPD Record Form of your non-verifiable CPD activities for the period after registration as a member.

	CPD Activities	Organizer & Title	Dates / Period	CPD Hours
(1)				
(2)				
(3)				
(4)				
(5)				
<b>Total CPD Hours</b>				



**Statement on the relevancy of the CPD activities**

Relevancy of the CPD activities for CPD Year \_\_\_\_\_ :

1 December \_\_\_\_\_ to 30 November \_\_\_\_\_

Name: \_\_\_\_\_

Membership No.: \_\_\_\_\_

Based on the CPD Activities for the CPD period from 1 December \_\_\_\_\_ to 30 November \_\_\_\_\_, please provide your justification as to why you consider the CPD activities are relevant in developing and maintaining your professional competence in performing your role as a professional accountant<sup>1</sup>.

**Guidance on the statement on the relevancy of the CPD activities**

**Relevancy:**

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 members 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.

**Suggested reflection questions to elaborate your justification:**

- How did the CPD activities undertaken develop your professional knowledge?
- How did the CPD activities undertaken develop your professional skills?
- How did the CPD activities undertaken develop your professional values?
- How was the CPD activities undertaken relevant to your current or future work and professional responsibilities?
- How did the CPD activities undertaken enhance your understanding of the trends and environment in which you are working as a CPA?

**Statement on the relevancy of the CPD activities**

\_\_\_\_\_

<sup>1</sup> Professional accountant, professional accountant in business and professional accountant in public practice are defined in the Code of Ethics for Professional Accountants in the Members' Handbook.