

**HONG KONG INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**  
**(“the Institute”/“HKICPA”)**

**Recognition of practical experience acquired in  
the Mainland by membership applicants under the  
Mutual Examination Paper Exemptions Agreement (“MEPE”)  
for Mainland and Hong Kong Accountants**

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- A. The HKICPA membership applicant who is a CPA Qualification Programme (“QP”) graduate under the MEPE, i.e. members of the Chinese Institute of Certified Public Accountants (“CICPA”), and working in the Mainland should, like all HKICPA registered students, acquire their practical experience under Authorized Employers (“AE”) or Authorized Supervisors (“AS”) complying with the Practical Experience Framework. The following alternative policy for recognizing practical experience acquired in the Mainland should apply only if the employer/supervisor of the QP graduate is not eligible for registration as AE/AS.

For details of the AE/AS Practical Experience Framework, please visit the Institute’s website at

<https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/New-QP/Practical-Experience-Framework/Competency-based-Practical-Experience-Framework>

- B. The HKICPA membership applicant who is a QP graduate under the MEPE, i.e. CICPA members, and working in the Mainland will be regarded as having worked under a structured training environment of a standard equivalent to the AE/AS Practical Experience Framework if all of the following criteria are met:-
- (i) He complies with the competency requirements of the Practical Experience Framework and completes the Prospective Member’s Record of Practical Experience for Membership Admission (“HKICPA Training Records”) duly certified by his supervisor AND a member of CICPA or HKICPA or an accountancy body which has entered into a Reciprocal Membership Agreement (“RMA”) with the Institute (please refer to the Institute’s website at [http://app1.hkicpa.org.hk/oldsite/recognition\\_overseas/Brief\\_Description.pdf](http://app1.hkicpa.org.hk/oldsite/recognition_overseas/Brief_Description.pdf) for details of the RMA bodies); AND
  - (ii) The employer/supervisor in the Mainland meets the following quality assurance criteria which will be used to deem that the applicant has worked under a structured training environment of a standard equivalent to the AE/AS Practical Experience Framework in Hong Kong:-
    - 1. The applicant’s employer or employing organization in the Mainland (“Mainland Entity”) must fulfill any one of the following conditions:-
      - (a) the Mainland Entity is that of (i) a Hong Kong entity or a branch/ subsidiary thereof, or (ii) an entity operating in a recognized jurisdiction or a branch/ subsidiary thereof (the current recognized jurisdictions are Australia, Canada, Ireland, New Zealand, South Africa, United Kingdom and Zimbabwe), or (iii) a joint venture with a Hong Kong entity or an entity operating in a recognized jurisdiction; or

- (b) in the case of a CPA practice in the Mainland, it is affiliated to an international CPA practice or a CPA practice in Hong Kong or a recognized jurisdiction AND the applicant's work related to the accounting practices of Hong Kong or those of a recognized jurisdiction; or
  - (c) the applicant works under the direct supervision of a member of the Institute or a recognized institute. Please refer to the Institute's website at <https://www.hkicpa.org.hk/en/Membership/Registration-and-licensing/Recognition-of-overseas-bodies> for details of the bodies currently recognized by the Institute for membership admission.
2. The supervisor within the Mainland entity must be able to provide adequate coaching, guidance and sufficient opportunities to the applicant to acquire the appropriate breadth and depth of practical experience and develop the technical and generic competencies under the Practical Experience Framework.
  3. The supervisor is required to be a current full member with voting rights of a full member body of the International Federation of Accountants ("IFAC"). Please refer to the IFAC website at <https://www.ifac.org/who-we-are/membership> for a list of its full member bodies.
  4. To demonstrate that it has a training framework in place, the Mainland entity is required to:-
    - (i) have a strong commitment to provide appropriate work experience to the applicant(s) for HKICPA membership admission purpose;
    - (ii) have appropriate professional, organizational and information technology resources to provide quality staff development and training to the applicant(s);
    - (iii) be committed to staff development and keeping all staff up to date;
    - (iv) display a professional approach to accounting with supportive senior management attitude towards modern systems, compliance with best practice and continuous improvement; and
    - (v) have internal procedures for monitoring and supervision, including on-the-job training, counseling and development of both technical and generic competencies, of the applicant(s).

The Mainland entity will be required to complete a questionnaire on the above aspects of the training framework and where relevant, existing documentation and documents relating to training of the applicant(s) may be used to support the questionnaire. The membership applicant will be required to submit this questionnaire along with the HKICPA Training Records as supporting documents of his/her application.

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