



Hong Kong Institute of
Certified Public Accountants
香港會計師公會



Hong Kong Institute of **Certified Public Accountants**

(Incorporated by the Professional Accountants Ordinance, Cap. 50)

CPA

**Application for
Registration as an Authorized Employer**

Hong Kong Institute of
Certified Public Accountants
香港會計師公會

IMPORTANT:

- Please read the Notes carefully before completing this Form.
- Please complete this form in **BLOCK LETTERS** using black or blue ball pen.
- **Personal Data (Privacy) Ordinance:** All information provided in this form will be used for purposes relating to the administration of the Hong Kong Institute of Certified Public Accountants ("Institute")'s practical experience requirements for membership admission under the Professional Accountants Ordinance. In addition, 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 rejection of an application. Data collected is accessible to officers, committees or persons processing the application and related matters.

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. Please refer to the Institute's privacy policy and personal information collection statement on its website at: <http://www.hkicpa.org.hk/en/>.

Applicants may access their personal data kept by the Institute and if applicable correct or update it. Please contact the Education & Training Department at 27th Floor, Wu Chung House, 213 Queen's Road East, Wan Chai, Hong Kong or on (852) 2287 7228 for the purpose.

Section 1 – NAME OF ORGANIZATION

(in English) _____

(in Chinese, if any) _____

Section 2 – CONTACT DETAILS (TO BE COMPLETED BY NON-CPA ORGANIZATION ONLY) (see Note 1)

Address : _____

Tel. no. : _____ Fax. no. : _____

Website : _____ Email address : _____

Section 3 – NATURE OF BUSINESS #

- | | |
|---|--|
| <input type="checkbox"/> Commerce | <input type="checkbox"/> Industry |
| <input type="checkbox"/> CPA practice | <input type="checkbox"/> Not-for-profit organization |
| <input type="checkbox"/> Education institution | <input type="checkbox"/> Others (please specify) |
| <input type="checkbox"/> Government / Public sector | _____ |

Section 4 – SIZE OF ORGANIZATION #

Please specify

Total number of employees in the organization # : 1 - 10 11 - 50 51 - 100 101 - 200 _____

HKICPA members and accounting staff employed by the organization # : 1 - 10 11 - 50 51 - 100 101 - 200 _____

HKICPA registered students / other prospective members^ employed by the organization # : 1 - 4 5 - 10 11 - 20 21 - 50 _____

Annual intake : _____

Please "✓" in the appropriate box.

^ Registered student(s) : HKICPA QP student(s)

Prospective member(s) : Member(s) / student(s) of other accountancy bodies or those prospective student(s) intending to enroll in the QP, who are required to acquire practical experience under an Authorized Employer / Authorized Supervisor for HKICPA membership admission.

Section 6 – TRAINING PERSONNEL # (see Notes 2 – 4)

Details of Member-In-Charge

Name in English: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ HKICPA membership no.: _____

Tel. no.: _____ Fax. no.: _____ Email address: _____

Details of nominated Scheme Co-ordinator

Name in English: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ Service since: _____
 (yyyy/mm/dd)

Tel. no.: _____ Fax. no.: _____ Email address: _____

Professional qualification: HKICPA membership no.: _____
 Other accountancy body (Please specify: _____)

Details of nominated Counselor(s) (Please use separate sheets if space is not sufficient)

1. Name in English: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ Service since: _____
 (yyyy/mm/dd)

Professional qualification: HKICPA membership no.: _____
 Member of other accountancy body
 - Name of Institute: _____
 - Date of admission: _____
 (yyyy/mm/dd)
 - Membership no.: _____

2. Name in English: (Mr./Mrs./Ms.*) _____ (_____)
 (Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ Service since: _____
 (yyyy/mm/dd)

Professional qualification: HKICPA membership no.: _____
 Member of other accountancy body
 - Name of Institute: _____
 - Date of admission: _____
 (yyyy/mm/dd)
 - Membership no.: _____

* Please delete as appropriate.

Please "✓" in the appropriate box.

3. Name in English: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ Service since: _____
(yyyy/mm/dd)

Professional qualification: HKICPA membership no.: _____

Member of other accountancy body

- Name of Institute: _____
- Date of admission: _____
(yyyy/mm/dd)
- Membership no.: _____

4. Name in English: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ Service since: _____
(yyyy/mm/dd)

Professional qualification: HKICPA membership no.: _____

Member of other accountancy body

- Name of Institute: _____
- Date of admission: _____
(yyyy/mm/dd)
- Membership no.: _____

5. Name in English: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ Service since: _____
(yyyy/mm/dd)

Professional qualification: HKICPA membership no.: _____

Member of other accountancy body

- Name of Institute: _____
- Date of admission: _____
(yyyy/mm/dd)
- Membership no.: _____

6. Name in English: (Mr./Mrs./Ms.*) _____ (_____)
(Full name in BLOCK letters) (Name in Chinese, if any)

Job position: _____ Service since: _____
(yyyy/mm/dd)

Professional qualification: HKICPA membership no.: _____

Member of other accountancy body

- Name of Institute: _____
- Date of admission: _____
(yyyy/mm/dd)
- Membership no.: _____

Section 7 – DECLARATION

We agree to abide by the following principles/requirements and others to be prescribed by the Hong Kong Institute of Certified Public Accountants from time to time for the registration as an Authorized Employer: -

1. Have a strong commitment to provide appropriate work experience to HKICPA registered students/prospective members for membership admission purpose.
2. Have appropriate professional, organizational and information technology resources to provide quality staff development and training to registered students/prospective members.
3. Be committed to staff development and keeping all staff up to date.
4. Display a professional approach to accounting with supportive senior management attitude towards modern systems, compliance with best practice and continuous improvement.
5. Have undertaken due procedures to ascertain from the nominated Counselor(s) whether he/she has been subject to disciplinary action by the Institute or other accountancy bodies and will provide in writing, details of the disciplinary action to the Institute if any nominated Counselor(s) has(ve) been subject to any disciplinary action.
6. Ensure registered students/prospective members can obtain appropriate breadth and depth of practical experience and develop the technical and generic competencies as prescribed by the HKICPA from time to time.
7. The Institute may publish our information, including the name of the organization, contact details and appointment period in any relevant publications and its website.

After the registration as an Authorized Employer, we undertake:

1. that member(s) of the HKICPA or a recognized professional accountancy institute in the organization will assume the role of Counselor(s) to train registered students/prospective members and sign off HKICPA Training Records of the registered students /prospective members **at least on an annual basis.** (NOTE 4.4)
2. to ensure that each Counselor can **at most** supervise **8** students/prospective members **at any one time.** (NOTE 4.6)
3. to notify the Institute in writing, details of the disciplinary action to the Institute if any of the nominated Counselor(s) has/have been subject to disciplinary action by the HKICPA or other accountancy bodies. (NOTE 2.5)
4. to have internal procedures for monitoring and supervision, including on-the-job training, counseling and development of both technical and generic competencies, of registered students/prospective members.
5. to make arrangements for the registered students/prospective members to be supervised by another Counselor, in case of the resignation, reassignment, reallocation, etc. of the supervising Counselor.
6. to render assistance to help the registered students/prospective members prepare for the HKICPA Qualification Programme.
7. to complete an annual update/declaration to the Institute concerning our training framework and to update HKICPA on any changes to the training personnel and HKICPA registered students/prospective members under our supervision.
8. to undergo a HKICPA review for renewing our registration as an Authorized Employer before the expiry of the appointment period.
9. to fully co-operate with any enquiry, briefing, interview or investigation conducted by the Institute in relation to our registration and role as an Authorized Employer.

We understand that the Institute has the right to terminate our registration as an Authorized Employer if the Qualification and Examinations Board is of the view that we are unfit to continue our registration (NOTE 7). We declare that the above information is true and complete to the best of our knowledge and belief, and we waive all claims against the HKICPA for any loss or damage we may suffer arising from this application.

For and on behalf of :

Name of the organization★

Signature

Organization chop

Name of the Member-In-Charge

Date

- ★ (i) For an organization which is not a CPA practice registered with the HKICPA, please submit a copy of the organization's Business Registration Certificate together with the application.
- (ii) For an organization applying for registration of a group of entities (i.e. a holding company/entity with its subsidiaries/affiliates) as an Authorized Employer, please also submit a letter and 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/prospective members of the Institute.
(Please see NOTE 5.3)

Please return the completed application form **by post or in person** to:

The Education & Training Department – **PEF Team**, Hong Kong Institute of Certified Public Accountants, 27th Floor, Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.

Applicants may also submit their applications by hand to the Institute's service counter at the above address during office hours.

NOTES

PLEASE READ THESE NOTES CAREFULLY BEFORE COMPLETING FORM AEMP

NOTE 1 – CONTACT DETAILS

The contact details for the Authorized Employer ("AE") registration of CPA practices and practising certificate holders are tie in with the CPA practices' records.

NOTE 2 – MEMBER-IN-CHARGE ("MIC")

- 2.1 The MIC must be a HKICPA member and hold a senior management position in the organization, such as the proprietor or partner of a CPA practice or a director of a commercial organization.
- 2.2 The application **must be** signed by the MIC for and on behalf of the organization.
- 2.3 The MIC will have the overall responsibility for the Authorized Employer registration.
- 2.4 The MIC can also register as a Counselor to train registered students/prospective members.
- 2.5 The MIC should notify the Institute if he/she has information that the nominated Counselor(s) has/have been subject to disciplinary action by the HKICPA or other accountancy bodies. A disciplinary record with HKICPA or other accountancy bodies of a Counselor will not automatically result in rejection of the nomination of the Counselor concerned. The Institute may, however, wish to make further enquiries before approving the nomination of the Counselor.

NOTE 3 – SCHEME CO-ORDINATOR ("SC")

- 3.1 The SC will serve as a communication channel with the HKICPA.
- 3.2 The SC will be responsible for the co-ordination of the Authorized Employers Scheme within the organization.
- 3.3 The SC is not required to possess a professional qualification if s/he will only take up a communication and co-ordination role.
- 3.4 The SC who is also nominated as a Counselor has to satisfy the corresponding qualifying requirements before s/he is eligible to sign off HKICPA Training Records of registered students/prospective members under the Authorized Employer's employ.

NOTE 4 – COUNSELOR

- 4.1 An Authorized Employer is required to nominate suitable staff member(s) who has at least three years' membership with HKICPA or an accountancy institute accepted by the Council of the Institute to serve as Counselor(s). Full members of the following accountancy bodies currently accepted by the Council are eligible to become a Counselor of the Authorized Employer:-

Institute of Chartered Accountants in Australia	Institute of Chartered Accountants of Zimbabwe
Institute of Chartered Accountants in England and Wales	New Zealand Institute of Chartered Accountants
Institute of Chartered Accountants in Ireland	South African Institute of Chartered Accountants
Institute of Chartered Accountants of Scotland	Canadian Institute of Chartered Accountants
CPA Australia*	U.S. CPA**

* CPA Australia ("CPAA") members who fall under the 2005 and 2010 Mutual Recognition Agreements ("MRA") between the Institute and CPAA have to meet the requirements for HKICPA membership in order to be eligible to become a Counselor of the Authorized Employer.

** Designation granted by relevant U.S. State Board of Accountancy.

For the details of the MRAs between the Institute and overseas accountancy bodies, please refer to the HKICPA website at: <http://www.hkicpa.org.hk/en/become-a-hkicpa/recognition-of-overseas-bodies/>.

- 4.2 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 become a Counselor of the Authorized Employer.
- 4.3 Practising members of the Chinese Institute of Certified Public Accountants with at least four years' membership are also eligible to become a Counselor of the Authorized Employer.
- 4.4 Counselors are delegated with the responsibilities to train registered students/prospective members under the employ of the Authorized Employer and sign off HKICPA Training Records of the registered students/prospective members **at least on an annual basis**.
- 4.5 The Counselor does not have to be the immediate supervisor of the registered student(s)/prospective member(s) but s/he is required to be available and able to motivate, counsel and advise the registered student(s)/prospective member(s) under his/her supervision to prepare effectively to meet the HKICPA's practical experience requirements for membership admission purpose.
- 4.6 Each Counselor 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 and the Institute will consider such applications on an individual merit basis.
- 4.7 HKICPA members who have registered as a Counselor will be entitled to 5 verifiable CPD hours per annum for supervising a registered student. At most 20 verifiable CPD hours per year can be claimed under such role.

NOTE 5 – REGISTRATION PROCEDURES

- 5.1 No application fee is required.
- 5.2 Application will be considered and approved by the Qualification and Examinations Board.
- 5.3 An organization eligible for registration as an Authorized Employer can be a CPA practice, a commercial or public entity. A holding company of a group together with its subsidiaries or an entity with its affiliates which will be training registered students/prospective members of the Institute under the Practical Experience Framework for HKICPA membership purpose 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/prospective members. The organization is required to submit a letter certifying by MIC the above relationship of the group companies and 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/prospective members of the Institute for HKICPA membership admission.
- 5.4 The result of an application will normally be available 4-6 weeks after the date of receipt by the Institute unless further information or clarification is required for the Board's deliberations.
- 5.5 The Institute reserves the right to verify where necessary the information furnished by the applicant with any third parties concerned.
- 5.6 Upon the Board's approval, a notification and a registration certificate indicating the validity of appointment period will be posted to the Member-In-Charge of the successful applicant by ordinary mail.
- 5.7 Successful applicants who have completed the registration in the first half of the year, the date of expiry of their registration as an Authorized Employer will be 30 June after a 5-year period. For those who have completed the registration in the second half of the year, the date of expiry of their registration as an Authorized Employer will be 31 December after a 5-year period.
- 5.8 Unsuccessful applicants will be given advice as to how they can be registered.
- 5.9 The Institute reserves the discretion to invite/not invite the Authorized Employer/Counselor to renew the registration/nomination when the appointment/nomination period expires.

NOTE 6 – RECOGNITION AND BENEFITS

- 6.1 After registration, an Authorized Employer is welcome to mention its status as “An Authorized Employer of the Hong Kong Institute of CPAs” in its recruitment advertisements and materials to attract budding accountants to join the organization. With regard to publicity for any other purposes, prior approval should be obtained from the Institute for any reference made to and/or the use of the Institute’s name in any promotional materials.
- 6.2 A list of newly-registered Authorized Employers will be posted on the HKICPA website and updated from time to time.
- 6.3 A full list of Authorized Employers with their name, address and contact details will be posted on the HKICPA website.
- 6.4 The Institute will provide guidelines and information to Authorized Employers from time to time to assist them in carrying out their responsibilities under the Scheme.

NOTE 7 – TERMINATION OF REGISTRATION

The registration of an Authorized Employer will be subject to the Qualification and Examinations Board’s review on a case-by-case basis, which may result in termination if the Authorized Employer fails to meet the registration requirements or responsibilities of an Authorized Employer; the Board is of the view that the Authorized Employer has abused its status, or that it is unfit to provide structured training to the Institute’s registered students/prospective members; the Authorized Employer misuses the Institute’s logo or uses it for misleading marketing beyond the authorization of the Institute; or the Authorized Employer does not fully co-operate in any enquiry, briefing, interview or investigation conducted by the Institute.

NOTE 8 – CHANGE OF PARTICULARS

- 8.1 Any change in contact details and training personnel after the submission of the application should be notified to the Institute in writing within one month thereof. A notification without signature or via email is not accepted for the purpose.
- 8.2 After registration, an Authorized Employer should notify the Institute of any change in contact details (for Non-CPA organizations only; for CPA practices please refer to Note 8.3) and training personnel by completing and returning an "Authorized Employer – Information Update Form" (FORM AEMP-U) which can be downloaded from the HKICPA website (www.hkicpa.org.hk): Homepage→ Become a Hong Kong CPA→ Practical Experience Framework→ Competency-based practical experience framework→ Form AEMP-U or from our service counter.
- 8.3 For CPA practices, if there is any change in the particulars of Firm/Corporate Practice, including name, registered office or composition of Partners/Directors etc., they are required to file with the Institute a duly completed FORM RF-3 (for Firm) or FORM RCP-3A/3B (for Corporate Practice) as appropriate.

NOTE 9 – ENQUIRIES

Please contact the Education and Training Department of the Institute via email; pef@hkicpa.org.hk; telephone: (852) 2287 7228; or fax: (852) 2147 3293.