



CPD Hours Recognition Policy

(A) Objective

To set out the criteria in recognizing CPD hours for attendees of CPD events/e-learning programmes offered by the Institute.

(B) Scope

This policy applies to all CPD events in Hong Kong, Macau, and mainland China, including seminars, live webinars, conferences, forums, workshops, study missions (e.g. visits to tertiary institutions), cocktails, and on-demand e-learning programmes. Collectively, these events are defined as “CPD courses” with verifiable CPD hours awarded by the Institute.

The delivery format of events can either be live or on-demand e-learning. Generally, live events include webinars, seminars, conferences, forums, workshops, study missions, forum, and networking events. On the other hand, on-demand e-learning courses refer to e-learning programmes that allow attendees to select their own convenient times for participation and completion.

(C) Policies

- (1) This policy applies to CPD courses for events which are held on or after the effective date.
- (2) The principle of considering what activities are eligible for CPD hours is whether such activities are relevant to individual's work as a CPA. These learning activities should enhance and broaden the relevant knowledge and skills to enable a CPA to competently carry out his or her professional duties and responsibilities.
- (3) The CPD hours available for each event is specified on the event flyer, which has formed the basis for the maximum CPD hours available.
- (4) For CPD courses with a duration of less than one day, the CPD hours are generally granted based on actual attendance. For programmes lasting more than one day, the criteria of granting CPD hours are determined by the individual programmes.

Live events (Face-to-Face)

- (5) Participants for live events are required to attend the event at a specific date and time. They are eligible to claim CPD hours based on their actual attendance.
- (6) The available CPD hours of each event are specified on the event flyer. If the event starts late or finishes early, no CPD hours will be deducted against the participants' overall attendance. Lunch hour and break time are not counted towards the overall CPD hours.
- (7) Attendees are required to clock-in and clock-out for all the face to face events.



- (8) The calculation of actual CPD attendance hours is based on the attendees' first clock-in time and last clock-out time.
- (9) Full CPD hours will be granted with absence of 15 minutes or less in an event.
- (10) Partial CPD hours will be awarded based on actual attendance, rounding up to the nearest 15 minutes. Please refer to the scenario examples in **Appendix 1**.
- (11) In any case of disputes, the Institute reserves the right of final decisions.

Live events (Live Webinars)

- (12) **For live webinars**, the CPD hours will be awarded based on actual log-in and log-out record, applying the same rule as mentioned above.

On-demand e-learning courses

- (13) Enrollees are given ample time to complete the on-demand e-learning courses, generally 180 days after registration.

Enrollees must attend the **entire programme** to be eligible for CPD hours. To earn CPD hours, enrollees must participate in the entire event, complete all course components, including quizzes or assessments (if provided), and be able to get a completion certificate. No partial CPD hour will be awarded for incomplete programme.

Other matters

- (14) The Q&A session forms part of the CPD training, the duration of Q&A session is therefore counted as CPD hours.
- (15) The CPD record can be found on HKICPA's MyCPA webpage. Attendees can check their awarded CPD hours, subject to certain criteria, on the CPD activity summary.
- (16) In any case of disputes, the Institute reserves the right of final decisions.



Appendix 1

Scenario examples for awarding CPD:

<i>Duration of event</i>		<i>Grace absence</i>	<i>Minimum minutes to attend to gain full CPD</i>
1 hour	Or 60 minutes	15 minutes	45 minutes
1.5 hours	Or 90 minutes		75 minutes
2 hours	Or 120 minutes		105 minutes
2.5 hours	Or 150 minutes		135 minutes
3 hours	Or 180 minutes		165 minutes
3.5 hours	Or 210 minutes		195 minutes
4 hours	Or 240 minutes		225 minutes

Scenario 1:

An attendee who is late by 12 minutes of a 2-hour event, he/she will be awarded a full CPD hours.

Scenario 2:

An attendee who is late by 31 minutes of a 2-hour event; her actual attendance is 89 minutes. After rounded up to the nearest 15 minutes (e.g. **hour:mins.** – h:00 / h:15 / h:30 / h:45), he/she will be awarded **1.5 hours**.