



HKICPA Practical Experience - Highlights

Completing practical work experience with guidance is mandatory to qualify as a Hong Kong CPA. Qualification Programme ("QP") students are required to gain real-world-experience under the supervision of Institute-authorized employers or supervisors.

Practical experience requirements are a combination of time (input based) and competences (output based). On the output side, competences encompasses both Technical and Enabling competences. Meanwhile, the input side represents the time requirement and measurement of working days.

QP students may choose to:

- complete the QP examinations first and then acquire practical experience or vice versa; or
- enroll for the examinations and acquire practical experience concurrently

The tripartite relationship between QP students, Authorized Employers ("AEs") /Authorized Supervisors ("ASs") and the Institute

An AE/AS is responsible for supervising the working experience and signing off the record of achievements of QP students during the Practical Experience Period.

The Institute remains closely involved, to provide direction and support through communications and providing guidance for AEs/ASs, in order to ensure QP students are working in a professional and ethical environment with adequate opportunities to develop the competences required by the Institute.

What you need to do before kick starting your practical experience journey

1. Understand the time requirements and measurement of working days
2. Understand the required competences
3. Find an eligible employer/ supervisors authorized by the Institute

The role and responsibilities of QP students include:

- a) Working for an AE/AS under a Development Commitment;
- b) Working closely with the AE/AS to acquire the necessary experience to meet both the time and competence requirements;
- c) Documenting the achievement of competences in the Training Records;
- d) Meeting with Counselors or Supervisors as required by the Institute to discuss progress and sign off the Training Records; and
- e) Ensuring that the AE/AS signs off the Training Records upon completion of the practical experience requirements.



ENQUIRIES

Email: pef-enquiry@hkiipa.org.hk



Overview for QP students