



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



Qualification Programme (QP)

Practical Experience Online System (Online Training Records for QP student)

User Guide

Online Training Records (QP student)

User Guide

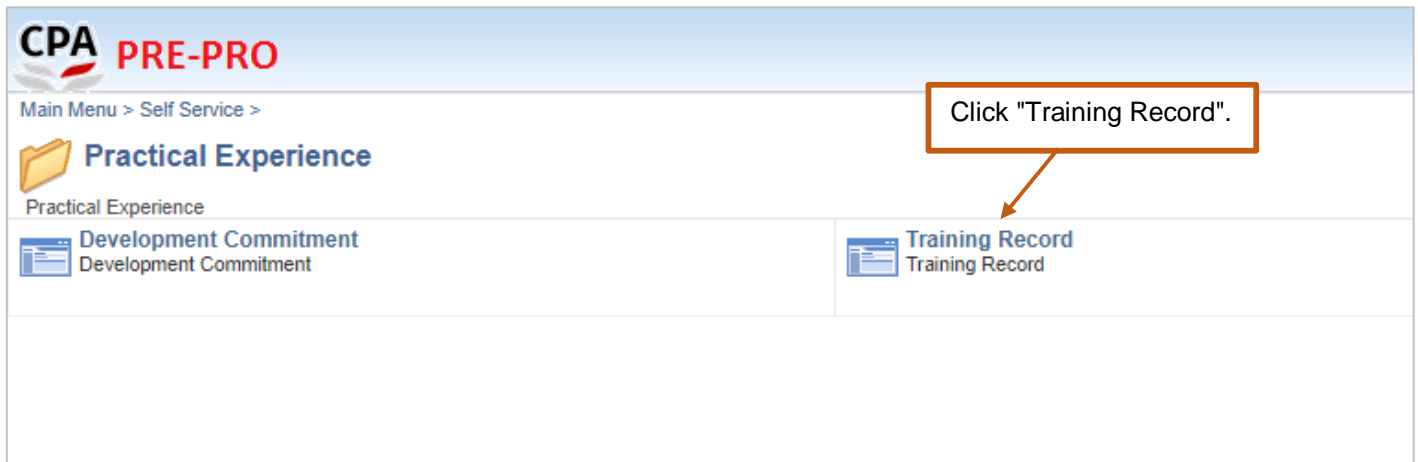
This user guide shows how QP students complete the following tasks via the online system.

When to access

- (1) **Completion and submission of Training Records** for annual sign-off (refer to P.2 for details);
- (2) **Monitoring of the practical experience progress** (refer to P.7 for details);
- (3) **Request for final sign-off** of Training Records (refer to P.9 for details); and
- (4) **Update of the end date of supervision** due to the departure of Counselor (refer to P.10 for details).
Note: only for QP student who is supervised by a Counselor under the AE scheme

Where to access?

To access the online Training Records, please login to the Landing page.



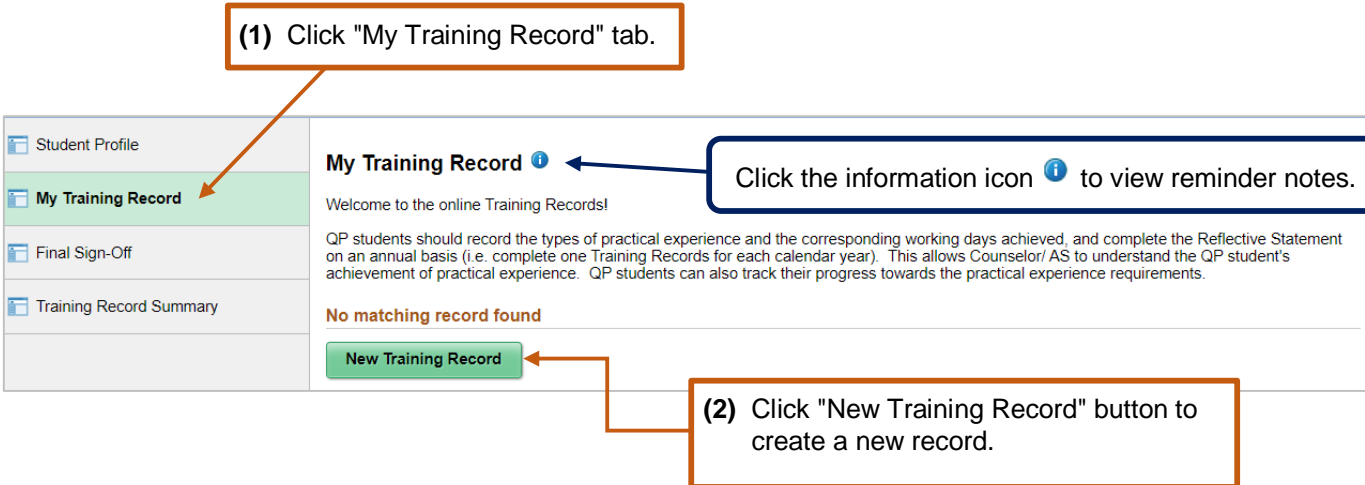
After login, please follow the steps below to complete the online Training Records.

(1) How to complete and submit for annual sign-off

Note: You can click the information icon  to view reminder notes under different sections.


For the sample of Training Records can be referred to Appendix D of [Practical Experience Framework Support Manual](#).

Step 1: Create a new online Training Records



The screenshot shows a user interface for 'My Training Record'. On the left is a navigation menu with four items: 'Student Profile', 'My Training Record' (highlighted in green), 'Final Sign-Off', and 'Training Record Summary'. The main content area has a header 'My Training Record' with an information icon. Below the header is a welcome message and a paragraph of instructions. A status message 'No matching record found' is displayed, followed by a green 'New Training Record' button. Three callout boxes provide instructions: (1) points to the 'My Training Record' tab; (2) points to the 'New Training Record' button; and a third points to the information icon.

(1) Click "My Training Record" tab.

Click the information icon  to view reminder notes.

(2) Click "New Training Record" button to create a new record.

Note: You need to create a new Training Records for **every year**.

Step 2: Complete the online Training Records

Step 2(a): Review and update the information in **Training Records Details**. Click "Save" button before moving to the next section.

TRAINING RECORDS DETAILS <input type="radio"/> Visited	TRAINING RECORDS DETAILS <input type="button" value="Save"/>
INTERIM REVIEW <input type="radio"/> Not Started	Note: Please click the "Save" button before moving to the next section.
TECHNICAL COMPETENCES <input type="radio"/> Not Started	Student No. S213200
ENABLING COMPETENCES <input type="radio"/> Not Started	Student Name CHAN Siu Siu
REFLECTIVE STATEMENT <input type="radio"/> Not Started	*AE/AS No. <input type="text" value="AE202206"/> <input type="button" value="Q"/>
ANNUAL SIGN-OFF <input type="radio"/> Not Started	*Organization Name <input type="text" value="PEF Limited"/> <input type="button" value="Q"/>
	Start Date <input type="text" value="01/01/2020"/> <input type="button" value="Calendar"/>
	End Date <input type="text" value="31/12/2020"/> <input type="button" value="Calendar"/>
	*Counselor ID <input type="text" value="C1"/> <input type="button" value="Q"/>
	Counselor/ AS Name CHEUNG Susan
	AE/ AS Remarks
	Status Saved

Input the covering period of **Training Record**.
Note: You can leave the end date blank until you submit Training Records for Counselor/ AS review and sign off.

Step 2(b): Fill in the date of **Interim Review**. Click "Save" button before moving to the next section.

INTERIM REVIEW <input type="button" value="Save"/>
<p>An interim review on the QP students' training progress should be conducted while the QP students' performance and achievement of competences are still fresh in mind. Regular communication with Counselor/ AS can ensure that the training progress is on the right track.</p> <p>Please fill out the "Interim Review Date" after the interim review meeting. The interim review can take place at any time throughout the year.</p>
Interim Review Date <input type="text"/> <input type="button" value="Calendar"/>

Step 2(c): Fill in **Technical Competences** acquired.
Click "Save" button before moving to the next section.

Illustrative example:

TECHNICAL COMPETENCE ⓘ Save

- ▶ **Financial Accounting and Reporting (FAR)**
- ▶ **Audit and Assurance (AA)**
- ▶ **Taxation (T)**
- ▶ **Management Accounting, Finance and Financial Management (MF)**
- ▶ **Governance, Risk Management and Internal Control (GRI)**
- ▶ **Information Technology, Business Strategy and Management, and Insolvency and Reconstruction (IBR)**

(1) Click the core area of competence that you have been acquired.

(2) Identify the relevant technical elements.

(3) Click the magnifier icon to view the sub-elements.

▼ **Financial Accounting and Reporting (FAR)**

FAR1: Accounting for Transactions 1 row

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 <input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>

FAR2: Preparing Financial Reports 1 row

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 <input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>

FAR3: Analysing Financial Statements

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 <input type="text"/>	<input type="text"/>		<input type="text"/>	<input type="text"/>

Select	Sub Element Code	Sub-Element
<input type="checkbox"/>	FAR1.1	Evaluate financial statement information (routine and non-routine) and estimates by reference to the entity's books, records and events
<input type="checkbox"/>	FAR1.2	Design systems to capture and process accounting data
<input type="checkbox"/>	FAR1.3	Prepare and/or evaluate reconciliations of financial information
<input type="checkbox"/>	OTH	(Please Specify)

(4) Select the appropriate sub-elements.

You can **add/ remove** sub-element(s) if appropriate.

▼ **Financial Accounting and Reporting (FAR)**

FAR1: Accounting for Transactions 1 row

Sub Element Code	Sub-Element	Required Proficiency Level	Achieved Proficiency Level	*Working Days Acquired
1 FAR1.1 <input type="text"/>	Evaluate financial statement information (routine and non-routine) and estimates by reference to the entity's books, records and events	3	<input type="text"/>	<input type="text"/>

(5) Select "Achieved Proficiency Level" from the drop down list.
Note: At the end of the entire practical experience period (normally of 3 years), the QP student should attain the required proficiency level.

(6) Input the number of Working Days spent on the selected sub-element.

Step 2(d): Fill in **Enabling Competences** acquired.
Click "Save" button before moving to the next section.

Illustrative example:

ENABLING COMPETENCE ⓘ

- ▶ Professional Values, Ethics and Attitudes
- ▶ Professional Skills

(1) Click the core area of competence that you have been acquired.

Save



ENABLING COMPETENCE ⓘ

- ▼ Professional Values, Ethics and Attitudes

A1 Professional Scepticism and Professional Judgement

Acquired No

2 rows

Sub Element Code	Sub-Element	Required Proficiency Level
1 A1.1	Apply a questioning mindset critically to assess	2
2 A1.2	Evaluate and recommend reasonable alternatives in different circumstances	3

A2 Ethical Principles

Acquired No

5 rows

Sub Element Code	Sub-Element	Required Proficiency Level
1 A2.1	Demonstrate the nature of ethics	2
2 A2.2	Justify the advantages and disadvantages of rules-based and principles-based approaches to ethics	2

(2) Identify the relevant enabling elements.

(3) Choose "Yes" under "Acquired" if you have acquired the respective sub-elements.

Save

Step 2(e): Complete the **Reflective Statement**.
Click "Save" button before moving to the next section.

REFLECTIVE STATEMENT Save

QP students should complete all of the following three parts in the "Reflective Statement" before the submission of Training Records.

Reflective Statements

*1. The main areas of work and activities undertaken during the Practical Experience Period.

*2. An evaluation of the particular skills developed with reference to the competence(s) achieved during the Practical Experience Period.

*3. Identification of improvement areas or further development needs for the forthcoming year and plans to tackle them (e.g. elements of competence(s) planned to be developed and demonstrated).

Step 3: **Submit** the Training Records for Counselor/ AS review and annual sign off.

ANNUAL SIGN-OFF Save

Comment (Optional)

I confirm to submit the Training Records for my Counselor/AS review and sign off.

Submit

(2) Click "Submit" button to **submit** the Training Records .

Note:

1. You can update the progressive development of competences in the Training Records anytime before submission to your Counselor/ AS.
2. After submission, the Training Records status will change to **"Pending for Sign Off"**.
3. After the Counselor/ AS signs off on your Training Records, you will receive a confirmation email and the Training Records status will change to **"Signed Off"**.
4. In case your Counselor/ AS push back the Training Records to you, you will receive an email notification and the Training Records status will change to **"Push Back"**.

(2) How to monitor the practical experience progress

The online system can help you keep track on your progress of satisfying the practical experience requirements.

(A) Export summary of the yearly Training Records

QP student can export a pdf file of the **Training Records**.

Illustrative example:

(1) Click "My Training Record" tab.

AE/AS No.	Organization Name	TR Start Date	TR End Date	AS/Counselor Name	Status	Annual Sign Off Date	Print
AE202206	PEF Limited	01/01/2019	31/12/2019	CHEUNG Susan	Signed Off	11/07/2022	Print >
AE202206	PEF Limited	01/01/2020	31/12/2020	CHEUNG Susan	Pending for Sign Off		Print >
AE202206	PEF Limited	01/01/2021		CHEUNG Susan	Saved		Print >

(2) Click "Print" button to export Training Records.

(B) Training Records Summary

QP students can compile all practical experience information already input in a single summary report anytime. There are 2 types: Status Checking and Completed Training Records.

Status Checking

- Available for all Training Records.
- Serve as a tool for monitoring of your practical experience progress.

Completed Training Records

- Available for Training Records with **final sign off** only.
- Serve as a summary report regarding the acquired practical experience for membership admission.

(1) Status Checking

(2) Completed Training Records

<input type="checkbox"/> AE/AS Number	Organization Name	TR Start Date	TR End Date	Year(s)	Month(s)	Day(s)
<input type="checkbox"/> AE202206	PEF Limited	01/01/2019	31/12/2020	2	0	0

How to generate the Training Records Summary

Illustrative example: Status Checking

The screenshot shows the 'Training Record Summary' interface. At the top, there are two tabs: 'Status Checking' (highlighted in green) and 'Completed Training Records'. Below the tabs is a table with columns: AE/AS Number, Organization Name, TR Start Date, TR End Date, Year(s), Month(s), and Day(s). A single row is visible with the following data: AE202206, PEF Limited, 01/01/2019, 31/12/2020, 2, 0, 0. Below the table, there is a 'Generate Report' button (highlighted in green) and a 'View Report' link. Below the 'View Report' link, it says 'Generation Date 12/07/2022'. Four numbered callouts are present: (1) points to the 'Status Checking' tab; (2) points to the 'AE/AS Number' column header; (3) points to the 'Generate Report' button; (4) points to the 'View Report' link.

(1) Select the appropriate tab, "Status Checking" or "Completed Training Records"

AE/AS Number	Organization Name	TR Start Date	TR End Date	Year(s)	Month(s)	Day(s)
<input type="checkbox"/> AE202206	PEF Limited	01/01/2019	31/12/2020	2	0	0

(2) Select employment(s).

(3) Click "Generate Report" button.

(4) Click "View Report" to export the summary.

How to review the Training Records Summary

The "System Checking" section of the summary will list the unfulfilled requirements that you must achieve at the end of the practical experience period.

Illustrative example:

System Checking as of 12/07/2022 11:26:40

- Total achieved working days is less than 500 days
- Un-fulfilment of required proficiency level in technical element(s)
- Less than 75 working days in the selected technical elements(s)
- Less than 4 Technical Competences obtained
- Total practical experience duration is less than 3 years (i.e. 36 months)

Congratulation! You have attained all practical experience requirement if this section shows blank.

(3) How to make a request for Final Sign-Off of the Training Records

Please follow the steps below to submit the Final Sign-Off request.

(1) Click "Final Sign-Off" tab.

Final Sign-Off

QP student should request the MIC/ AS in the employing organization to perform final sign-off of the Training Records under the following circumstances:

1. Resignation of QP student in the AE/ AS employing organization;
2. Resignation of the AS in AS employing organization;
3. Completion of the practical experience period; or
4. Deregistration of AE/ AS.

Reminder for Final Sign off of Training Records:

1. All Training Records have been reviewed and signed off by Counselor/ AS (i.e. Training Records status = Signed Off)
2. You should print out the individual Training Records (for all relevant calendar years) as well as the Training Records Summary for retention.
3. Once you submitted the final sign-off request to AE/ AS, you are not able to edit any information in the Training Records.

Final Sign-Off Training Records and Development Commitment (DC) Termination

AE/AS No.	Organization Name	Commencement Date of Employment	DC Effective Date	DC End Date	End Date of Employment	DC Status	Final Sign-Off Status	Final Sign-Off
AE202206	PEF Limited	01/01/2020	01/01/2020			In Effect	Open	Request

(2) Click "Request" button under Final Sign-Off column.

Request Final Sign Off

Reason

Submit

(3) Select reason from the drop down list and fill in relevant information (if any).

(4) Click "Submit" button.

Note:

1. After submission, the Final Sign-Off status will change to **"Pending for Final Sign Off"**.

Final Sign-Off Training Records and Development Commitment (DC) Termination

AE/AS No.	Organization Name	Commencement Date of Employment	DC Effective Date	DC End Date	End Date of Employment	DC Status	Final Sign-Off Status	Final Sign-Off
AE202206	PEF Limited	01/01/2020	01/01/2020	31/12/2021	30/06/2022	In Effect	Pending for Final Sign Off	Request

2. After the MIC/ MIC Deputy/ AS completes the final sign-off, you will receive a confirmation email and the Final Sign-Off status will change to **"Completed"**. Meanwhile, the status of your Development Commitment will change to **"Ended"**.

3. In case your AE/ AS push back your request, you will receive an email notification and the Final Sign-Off status will change to **"Push Back"**.

(4) How to update the end date of supervision due to the departure of Counselor

Note: Only for QP student who is supervised by a Counselor under the AE scheme

Update procedure

AE Number	Organization Name	Supervision Start Date	Supervision End Date	Counselor Name	Status	
AE202201	Revised PEF Limited	01/01/2018		LO Paul	Active	End Supervision

(1) Click "Student Profile" to view the supervision details with the Counselor under the AE scheme.

(2) Click "End Supervision" button to proceed.

Reason

Supervision End Date

Important:

- In the case of "Departure of Counselor",
 - please fill in the required fields.
 - any outstanding Training Records should be duly signed off by your Counselor(s) ASAP.
 - please contact your AE for the assignment of a new Counselor as necessary.
- For other cases, please click "Request" button at the "Final Sign-Off" Page.

Submit

(3) Choose "Departure of Counselor" under the reason field.

(4) Input "Supervision End Date".

(5) Click "Submit" button.

Note: After submission, you will receive a confirmation email.

Enquiry

Please send email to pef-enquiry@hkicpa.org.hk .

END