



24 February 2017

Our Ref.: C/RPG, M/NC

Dear Graduate,

## **Application for Registration as a Certified Public Accountant ("CPA")**

We are pleased to learn that you have successfully completed the Institute's Qualification Programme ("QP").

### **Practical experience requirement**

You may wish to note that you have now fulfilled the examination requirement for registration as a CPA. Upon satisfying the practical experience requirement, you are eligible to apply for registration as a CPA and become a member of the Institute.

At present, you are required to possess at least 3 years of full-time relevant experience in accountancy for membership admission. Under the [competency-based Practical Experience Framework](#) ("PEF") that became **mandatory on 1 January 2005**, you are required to acquire your practical experience under an Authorized Employer ("AE") / Authorized Supervisor ("AS") from that date onwards. Please further note that under the PEF requirement, you must meet the minimum requirement of 150 working days' experience per annum and a minimum of 600 working days acquired in a period of not less than 3 years before submission of your membership application to the Institute for consideration. Please visit the Institute's website at [www.hkicpa.org.hk/en/](http://www.hkicpa.org.hk/en/) for details on the PEF requirements and the [updated PEF Training Package](#). If you have any questions relating to the PEF requirement, please call the PEF team on 2287-7353 or email [pef@hkicpa.org.hk](mailto:pef@hkicpa.org.hk).

Non-AE/AS practical experience gained before 1 January 2005 may also be recognized for the Institute's membership admission on a case-by-case basis.

Please be reminded that the 3-year experience is a legal requirement and any shortfall, however small it is, cannot be accepted and will render your membership application unsuccessful. Please bear this in mind in your career planning.

### **Membership application procedures**

After satisfying the practical experience requirement, please complete and return the Institute's membership application [Form R-3](#), which is downloadable from our website: <http://www.hkicpa.org.hk>, along with relevant supporting documents and [appropriate application/ annual fees](#) to the Institute for our processing.



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

For information, the forthcoming membership application [submission deadline](#) is **Monday, 13 March 2017**. Applications with full supporting documents and appropriate application fees received on or before this date will be processed in May 2017.

At present, the annual fee you have paid as a QP student will be refunded in full upon your admission as a CPA, provided that your membership application is received and approved unconditionally on or before 30 June in the same year.

Please refer from time to time to the relevant section in our website for the latest information on the Institute's [membership admission requirements](#) and application procedures.

If you have any questions concerning membership admission requirements and application procedures, please feel free to email the Institute's Admission Department [admission@hkicpa.org.hk](mailto:admission@hkicpa.org.hk) or call (852) 2287-7255/ 2287-7091/ 2287-7042 in the first instance.

We look forward to welcoming you as a new member of the Institute.

Yours sincerely,

**Tracy W.T. Wong**  
Director, Admission  
Hong Kong Institute of CPAs

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