

# Qualification Programme



Hong Kong's  
CPA Qualification  
香港會計師專業資格

Accreditation of training organisations –  
a guide for employers



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

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# Qualification Programme

## Accreditation of Training Organisations – a Guide for Employers

### Introduction

The Hong Kong Institute of Certified Public Accountants (The “Institute”) has established a scheme for employers to organise the workshop element of the Qualification Programme (QP) examinations. The scheme will allow for an employer to take over the management of the workshop schedule and the facilitation of workshops for groups of employees. Employers must be able to meet the criteria for accreditation as workshop organisers.

This guide aims to assist employers in obtaining the status of "accredited workshop organisers" from the Institute. The detailed procedures for accreditation are included in this guide along with useful reference materials.

The guide covers various aspects of the process in the following sections:

Section 1 - Accreditation Criteria

Section 2 - Organisational and Programme Review

Section 3 - Assessment and Quality Control Mechanisms

Section 4 - Accreditation Procedures

Additional materials are included in the appendices as follows:

Appendix 1 - Conduct of Workshops

Appendix 2 - Competencies and Assessment

Appendix 3 - Module Syllabuses

Appendix 4 - Accreditation Questionnaire

Appendix 5 - Supplement

# Section 1

## *Accreditation Criteria*

### **Introduction**

#### **Concept of Accreditation**

The Institute recognises that many employers have significant resources and infrastructure invested in their internal training functions. Internal training programmes are the means by which staff acquire the necessary knowledge and skills for them to perform the duties required by organisations and their customers.

The Institute further recognises that the skills required by organisations and the competencies established by the Institute for membership admission purposes have a significant degree of overlap. The Institute wishes to utilise the expertise of organisations in developing these skills in their people and has created a process by which organisations can be accredited to organise QP module workshops. The Institute's primary focus in this accreditation scheme is to ensure that QP candidates have met the standards of competency set for membership.

The function of assessing competency for membership admission is normally performed solely by the Institute and the Institute is concerned to ensure that a fair and equitable system of assessment is used for all candidates. As a result the Institute has set strict criteria that need to be met by organisations seeking to perform the responsible function of assessment of the workshop element. These are more fully explained below.

#### **Definition of Terms**

In order to ensure that employers are clear as to the terms used in this guide the following definitions are explained and will apply throughout the document.

#### **Competencies**

The concept and philosophy that has been a fundamental principle of the QP as set out in all the public documentation is that the programme is designed to generate the competencies required of accountants in the work place. The competencies are split into two broad categories, being the ability to communicate in writing technical knowledge of the core subjects of accountancy and the application of that knowledge to practical situations (technical competencies), and the ability to communicate this knowledge and understanding to others orally (generic competencies).

#### **Technical Competencies**

The ability to communicate in writing the solutions to practical problems and set out technically sound arguments within the discipline of accountancy as defined by the standards, guidelines, legislation, rules, regulations, fundamental concepts, and generally accepted practices that govern the four core disciplines of the profession. These disciplines being: auditing and information management, financial reporting, financial management and taxation.

### **Technical Competency Assessment**

The module examinations and final examination of the QP are designed to assess the candidates' ability to display technical competencies.

### **Generic Competency Assessment**

The workshop assessment element is designed to assess the candidates' ability to display generic competencies.

### **Methods of Learning and Skills Acquisition**

The Institute has designed the QP Modules to be able to assist candidates to learn the body of knowledge and acquire the skills necessary to meet its standards of competency.

### **Technical Knowledge**

The study of the Candidate Learning Pack and the texts to which it directs candidates builds on the pre-entry education to be the primary source of the acquisition of the knowledge defined by the syllabus of the four modules of the QP.

The workshops will also aid in the development of learning the body of knowledge by going through questions and problems based on the syllabus topics.

### **Generic Skills**

Workshops are designed to enable candidates to learn and practice their communication, presentation and reasoning skills.

## **Accreditation Criteria**

The Institute will perform an accreditation exercise for organisations that can meet the basic criteria set out below.

### **Criteria for Accredited Workshop Organisers**

An accredited workshop organiser of the Institute's QP module workshops is an employer of registered students of the QP who can:

- Organise a 'workshop group' of registered students to attend the same module during a given QP session (see definition of 'workshop group' below).
- Demonstrate that they are able to provide two workshop facilitators per workshop group who can meet the requirements as specified by the Institute for workshop facilitators (see Section 3)
- Demonstrate that they can meet the requirements for accreditation as an organisation as set out in more detail in Section 2.
- Demonstrate that they will provide a programme that will meet the accreditation review of programmes as set out in more detail in Section 2.
- Demonstrate that they are capable of providing suitable training venues and other logistics as may be required for conducting group registration, administration and delivery of the QP module workshops.

- Capable to schedule their own venue, meeting time and date of module workshops provided that they meet the requirements set out below specified by the Institute for the organisation of the workshops.

## **Responsibilities of an Accredited Workshop Organiser**

The responsibilities of an accredited workshop organiser can be summarised as:

- Follow and abide by the terms agreed with the Institute in conducting the QP module workshops.
- Provide training venues for their workshop groups.
- Allocate two workshop facilitators (who may or may not be their own staff) to each workshop group that they organise. The accredited workshop organiser must ensure these workshop facilitators to observe the Guidelines for Workshop Facilitators, the Workshop Facilitator Guidance Notes and the Confidentiality Guidelines for Workshop Facilitators and perform any other duty including telephone counseling as required by the Institute for workshop facilitators.
- Provide the Institute with a schedule of the workshop group sessions to be conducted and the name list of the participants in each group at least one month prior to the commencement date of the module. Staff attending the workshops must be the Institute's registered students and have already enrolled or submitted their enrolment for the module.
- Arrange make-up sessions, as and when necessary. Candidates are not allowed to switch workshop groups and if a candidate does not attend a workshop, no marks are awarded for that workshop. However, a candidate who has missed the workshop in which he or she is required to have the 'individual presentation' assessed may request for a make-up session in exceptional circumstances, such as absence due to illness, supported with a doctor's certificate. The Institute should be informed prior to the make-up session.
- Allow any "Workshop Quality Assurance" personnel appointed by the Institute's Examinations Board such as workshop observers to attend the workshops, as and when required, for quality assurance purposes and ensuring that workshop assessment is properly and fairly carried out.

### **Definition of Workshop Group**

A workshop group consists of a group of QP registered students enrolled in the same module of a particular QP session. The optimal size of the group is 20 students for effective class interaction, particularly in terms of the amount of attention that facilitators can pay to each participant. Group size should not be lower than 18 nor exceed 30.

### **Definition of a Module Session**

A module session is defined as a block of time allocated within a year for the offering of QP Modules. The Institute is conducting three sessions a year, with each session offering two modules.

**Training Venues**

Training venues must meet the requirements as specified by the Institute.

As the workshops are expected to be held at the premises of an accredited workshop organiser, it is expected that all rental payments for providing training venues for its workshops will be absorbed by the accredited workshop organiser. That is, they will bear the costs in relation to providing venues for conducting the four workshops (totalling 13 hours) for each workshop group in-house.

**Workshop Facilitators**

A workshop facilitator or in some cases the accredited workshop organiser will be reimbursed an agreed rate of honorarium for each workshop facilitator. The payment rate for the first year is \$2,500 for each workshop conducted by each facilitator. That is, \$20,000 for the provision of two workshop facilitators for conducting four module workshops for one workshop group.

## Section 2

### *Organisational and Programme Review*

#### **Organisation Review**

##### **Overall Evaluation**

The first part of the accreditation exercise will be to consider the organisation as a whole, to assess the overall quality and standards the organisation uses for the development of its people.

The areas examined are set out below.

##### **Hierarchy and Structure of the Training Function**

The objectives established by the organisation for its learning and education programme, the resources and facilities which comprise both the professional and support staff and physical facilities and the financial provision available all contribute to the effectiveness of the training function.

##### **Training Staff / Workshop Facilitators**

The effectiveness of the staff conducting the workshops depends, among other things, upon their qualifications and experience - These can be demonstrated by their work experience, course design and leadership, course delivery, and other contributions to their profession. The effectiveness of facilitation will depend on the balance of senior and junior and full-time and seconded staff.

##### **Quality Assurance**

The monitoring, critical evaluation and maintenance of the training programme - It is expected quality assurance policies and procedures, which address those aspects of the educational process, have been established and documented.

##### **Staff Development**

The policies for and practice of staff development, the professional activity of staff, the potential for future development and training and the quality of programme leadership and management.

##### **Learning, Teaching Approaches and Assessment**

Including the effectiveness of the learning process, the quality of teaching and the performance of participants - Emphasis should be placed on the development of critical thinking, analytical reasoning, problem-solving skills, creativity and techniques that support the ability for lifetime self-learning. Interpersonal skills, leadership, ethical values, ability to work effectively in groups and both oral and written communications are regarded as essential features. Appropriate assessment methods should be used to assess different outcomes of the educational process.

##### **Independence**

The organisation should be able to demonstrate that its policies and procedures for monitoring the performance of facilitators guarantee that they maintain independence when making the assessment of the performance of candidates on the workshops.

A questionnaire will be used for the purpose of obtaining all of this information and this is set out in Appendix 4.



## **Programme Review**

The accredited workshop organiser will need to be able to demonstrate that they will run the workshop as designed and run by the Institute.

### **Overall Considerations**

In allowing organisations to run their own workshops the Institute has to satisfy itself that the same content is covered and also to ensure that the assessment of candidates' performance is consistent between those that attend the Institute-run workshops and those that attend a workshop run by their employer.

The content of the workshops for each module session are defined by the workshop preparation questions in the Candidate Learning Pack (CLP), and the additional questions set out in the Workshop Facilitator Guidance Notes (WFGN). The questions set for the workshops are linked to the questions set for the module examinations and both form the total assessment for the whole module.

The focus of the programme review will be to ensure that accredited workshop organisers will run the workshops as they are set by the Institute.

### **Format of the Workshop Events**

The Institute recognises that employers may wish to integrate workshops into their in-house training programme. One of the requirements placed on them by the Institute is that the workshop assessment element can be separately identified and accredited as a generic competency assessment that adopts the content and standards of assessment used by the Institute-run workshops.

Workshops must therefore be run as four separate 3 - 3.5 hours' sessions each using the questions and content described in the WFGN.

The WFGN are of highly confidential nature. It is meant for the eyes of workshop facilitators only and must be treated with the utmost confidentiality. Workshop facilitators are required to return the WFGN to the Institute upon the conclusion of the 4<sup>th</sup> workshop.

### **Workshop Facilitator Assessment**

The workshop facilitators assigned to a workshop group must be appointed by the Institute as workshop facilitators.

The facilitators, as part of the Institute training and accreditation, will be instructed as to how to use the Institute assessment matrix for awarding marks to workshop participants. The guidance is contained in the Guidelines for Workshop Facilitators to be provided by the Institute at the commencement of each QP session.

The employer must be able to demonstrate that their assessment process is independent and uses correctly the assessment marking guidelines issued by the Institute.

This will be monitored through regular quality assurance visits conducted by the Institute appointed workshop observers whose function is to ensure that all assessments are fair and reasonable and in accordance with the Guidelines for Workshop Facilitators.

**Workshop Administration**

Accredited workshop organisers need to comply with the reporting deadlines for informing the Institute about the timing of the workshop sessions and of the participants on each workshop.

The organisation will need to demonstrate that they have adequate administrative resources to arrange all the necessary workshop sessions, to compile registers of attendees at each workshop, notify the Institute and to record the assessment marks awarded to each participant on each workshop. All of these matters need to be monitored internally to ensure compliance with the timetables as well as being checked by the Institute initially.

More details on workshop administration that an accredited workshop organiser needs to be aware of and observe when it operates its workshops are set out in Appendix 5.

## Section 3

### ***Assessment and Quality Control Mechanisms***

#### **Introduction**

The Institute will monitor the assessment process of the organisations to ensure that the assessments are performed independently and are to the same standard of the other workshops run by the Institute.

To achieve this objective the Institute will appoint workshop observers who will conduct visits to accredited workshop organisers in order to evaluate their performance.

#### **Requirements for Workshop Facilitators**

Facilitators should possess the following:

- Not less than two year's membership with the Institute;
- Holding or recently held a responsible position in a professional, business, government or academic organisation;
- Having a working knowledge and have demonstrated technical competence in the module subject matter. However, candidates do not have to be specialists in the topics to qualify for the positions; and
- Good command of spoken English.

Facilitators will be selected based on their:

- Established professional competence;
- Personal maturity and judgement;
- Good communication and interpersonal skills;
- Preferably some experience in leading training programmes for professionals or facilitating small groups;
- Clean disciplinary record; and
- Compliance with our existing policy for the appointment of workshop facilitators who work for course providers and the confidentiality guidelines for workshop facilitators.

## **Support for Workshop Facilitators**

The Institute will provide support to workshop facilitators in order that they can perform the important role they have within the workshop element of the QP Modules. The role entails facilitating the workshop, providing guidance to the solutions to questions and assessing the abilities of participants on the workshop. The workshop assessments are more fully described in Section 4.

The Institute support will be in the form of:

- 1½ day training programme.
- Workshop facilitators guide that details how to run workshops and provides details as to how to assess the candidates.
- Copy of the Candidates Learning Pack and the Workshop Facilitator Guidance Notes that contain the solutions to all the questions that are required to be discussed during the workshops.

## **Quality Assurance Visits**

The Institute has appointed a team of workshop observers whose function is to ensure that workshops conducted by accredited workshop organisers are of at least as high a standard as the workshops conducted by the Institute. The workshop observers will report to the Examinations Board of the Institute.

Workshop observers will be selected for their expertise in the QP, and will be drawn from the Examinations Board, Accountancy Accreditation Board and the experienced workshop facilitators.

The accreditation will be for a period of two years. In the first year after being granted accreditation, the workshop observers will visit at least one workshop of each workshop group. Thereafter, the Examinations Board may direct the workshop observers to conduct random visits through the Director of Student Education & Training.

## Section 4

### *Accreditation Procedures*

#### **Accreditation of Firms to Run Workshops**

##### **Introduction**

Many organisations commit considerable resources to their in-house training programmes aimed at producing professional accountants.

These facilities will be utilised as part of the QP by the Institute accrediting organisations to conduct the workshop element of the QP Modules. The accreditation process is similar to that used for the universities, with organisations being entrusted with a high degree of autonomy once accredited by the Institute.

The Institute will allow organisations to be accredited so that the maximum use can be made of the resources at their disposal. In setting up this scheme it is important that there is clear understanding of certain terms and the criteria that will be used for accreditation. Section 1 above sets out the definitions of terms. The principles and procedures set out below should be borne in mind as organisations determine whether they should proceed with becoming accredited to organise workshops.

#### **Agreed Principles**

There are some key principles relating to workshops that are vital features of the new qualification process that must be adopted by organisations organising workshops. These are that:

- Workshops should primarily develop learning.
- In order to achieve maximum educational value and learning candidates are rewarded for participation by gaining marks that count towards the overall module assessment.

Further details of the concepts behind workshops are contained in Appendix 1.

#### **Accreditation Process**

On application from an organisation for accreditation the Institute will establish an evaluation panel from relevant committees (Accountancy Accreditation Board and Examinations Board) experienced in accreditation exercises to review the organisation's procedures and to conduct a visit to the applicant to evaluate their training function.

The questionnaire that needs to be completed is set out in Appendix 4. Once the organisation has completed this and compiled the supporting documentation, the Institute will pass the application to the relevant committee of the Institute for the appointment of the panel.

The evaluation panel will normally meet to discuss the contents of the application materials produced by the applicant organisation and will inform them should they require further information prior to arranging a visit to the organisation.

During the visit to the organisation the Institute evaluation panel will expect to:

- Meet the relevant persons with responsibility for the training function;
- Have access to the training facilities of the organisation;
- See some of the organisation's in-house training in action;
- Ask questions of the staff involved, i.e. the workshop facilitators and the administrative staff;
- Have access to the CPD records and the assessment documentation used to record training and the performance of participants; and
- Have access to any other personnel and/or records mentioned in the responses to the Institute questionnaire.

#### **What the Institute will Provide**

The Institute will provide a substantial amount of information and materials to organisations in order that they are in a position to organise successful workshops. Organisations will receive the following:

- Candidate Learning Pack;
- Guidelines for Workshop Facilitators (guidance on the conduct of the Institute workshops);
- Workshop Facilitators Guidance Notes (Workshop questions and answers); and
- Attendance by proposed workshop facilitators at a full day workshop facilitators training course.

#### **Accreditation Fee**

The Institute will charge organisations a fee of HK\$30,000 for the accreditation process to cover the administrative work involved and the honorariums payable to the evaluation panelists. A fee of \$20,000 will be levied for each re-accreditation exercise should it be conducted in the form of a desk review instead of a fully fledged re-accreditation.

# Appendix 1

## Conduct of Workshops

The workshop element of the QP Modules has been carefully designed. "Guidelines for workshop facilitators" explains in considerable detail the conduct of workshops in the form of guidelines to the leaders of those workshops, the workshop facilitators.

Relevant extracts from that document are produced below to convey the essential features of the workshops that the Institute considers vital to keep true to its philosophy for the QP Modules.

"Oral and written communication are important skills required by professional accountants. It seems realistic therefore that the QP module assessment procedures should reflect more than written expression. Added advantages with the marking of workshop contributions of candidates are that candidates will have a number of occasions on which to demonstrate their knowledge and skill. The overall module assessment will therefore be spread over more than just the examination - the workshop assessment element counts for 20% of the total module assessment.

The Institute wishes to ensure that candidates achieve the maximum educational value and learning experience from the workshops attended. It has been found that many candidates will not prepare for and contribute to workshop discussion unless they are rewarded for their effort by gaining marks, which count towards the overall module assessment."

"Workshop facilitators should not dominate or 'teach' during a workshop. They should use questions to encourage participation from candidates and to encourage candidates to prepare well for their workshops. Candidate's interest and involvement in workshop activity is often a reflection of the workshop facilitators enthusiasm and skills as a facilitator of discussion.

Workshop facilitators need to develop good questioning skills so that they:

- Create an atmosphere conducive to learning and facilitate balanced contribution by candidates. In some workshops it will be necessary to restrain the more vocal candidates;
- Enable contribution to be assessed;
- Require all candidates to present appropriate information and think critically;
- Obtain feedback as to candidates' understanding of the topics under consideration."

"As there is a direct link between material in the workshops and the module examinations, candidates who commence preparation for workshops soon after enrolment, and work consistently throughout the module, greatly increase their chances of passing."

## Appendix 2

### Competencies and Assessment

The structure and content of workshops run by accredited workshop organisers will be identical to those organised by the Institute itself. Organisations may wish to integrate the workshops into their in-house training programmes. However, the Institute will place a requirement on this such that the workshop assessment element can be separately identified and accredited as a generic competency assessment.

The Institute will require that organisations meet the following accreditation criteria in designing and conducting the workshop assessment element of their programmes, including:

- Candidates should be allocated to a workshop group of between 18 and 30 candidates.
- As far as possible candidates should stay with the same workshop group for all four assessment sessions. Where this cannot be done then the organisations can reallocate candidates to other sessions as necessary.
- In-house training staff or other staff on secondment with adequate experience or prior training can run workshop assessment sessions (see Section 3 for details).
- Workshop assessment sessions can be run consecutively.
- Questions used in workshop assessment may be the same as those set by the Institute for the relevant module session.
- Organisations will put in place quality assurance procedures aimed at ensuring that the workshop assessment is fair, independent and of at least equivalent standard to the workshops run by the Institute.
- Candidates will be assessed on their ability to display generic skills and will be awarded marks based on the following matrix:

Skill \ Event	Presentation	General contribution	Group work contribution	Total marks
Knowledge and understanding	3%	4%	3%	10%
Contribution to group discussions	-	3%	2%	5%
Presentation skills	2%	3%	-	5%
Total marks	5%	10%	5%	20%

- Organisations will put in place adequate internal controls to ensure that candidates' attendance and completion of workshop assessment documentation can provide the Institute with the necessary data for awarding the workshop element of module assessment.



# Appendix 3

## Module Syllabuses

### Module A. Financial Reporting

#### *Professional Accounting Standards*

Unit 1 Recognise and where appropriate apply accounting standards and pronouncements appropriately to all work assignments

#### *Legal Environment of Business*

Unit 1 Understanding the Hong Kong legal framework and implications for business activities

Unit 2 Understanding the obligations of directors and officers of companies

Unit 3 Understanding the legal requirements associated with company structure, share offerings, debt obligations and restructuring

#### *Financial Accounting and External Reporting*

Unit 1 Determine the external reporting policies of an organisation

Unit 2 Design and evaluate information systems which meet an organisation's external reporting requirements

Unit 3 Prepare and disseminate reports which meet an organisation's reporting policies

Unit 4 Represent an organisation in relation to external reporting

Unit 5 Manage external reporting as a functional area within organisation

Unit 6 Manage the complex and changing contexts which bear on the conduct and outcomes of external reporting work

Unit 7 Professional ethics and corporate governance on financial reporting aspects

### Module B. Financial Management

#### *Management Accounting*

Unit 1 Participate in resource related direction setting in an organisation

Unit 2 Participate in organisation change and design processes

Unit 3 Contribute to the design, implementation and review of performance measurement and control systems in organisations

- Unit 4      Manage management accounting work in organisations
- Unit 5      Manage the diverse, dynamic and competitive contexts which bear on the conduct and outcomes of management accounting work

*Financial Management*

- Unit 1      Advise on the financial implications of an organisation's situation
- Unit 2      Establish an organisation's financial strategies
- Unit 3      Manage financial risk in organisations
- Unit 4      Manage an organisation's financing operations
- Unit 5      Manage Financial Management and Treasury as an organisational function
- Unit 6      Manage the changing, global contexts which bear on the conduct and outcomes of Financial Management and Treasury work
- Unit 7      Assess the commercial viability of, and establish the strategic possibilities, for an organisation which is underperforming, partially insolvent or insolvent, and manage the reconstruction of underperforming, potentially insolvent or insolvent organisations as continuing entities.

*Ethics*

- Unit 1
- Ethical dilemma in strategy formation, operations, evaluation and reporting
  - Ethical implications for financial decision making

## **Module C. Auditing and Information Management**

### *Professional Ethics*

- Unit 1 Recognise and where appropriate apply ethical principles, considerations and rulings to work assignments and professional role

### *Auditing and Auditing Standards*

- Unit 1 Design and implement methodologies for examining, verifying, evaluating and reporting on financial or non-financial representations of organisations
- Unit 2 Design and implement methodologies for examining, verifying, evaluating and reporting on the level of compliance of activities, systems or processes within organisations with internally or externally generated policies, standards, legislation or other requirements
- Unit 3 Design and implement methodologies for evaluating and reporting on managerial, operational or procedural processes in organisations
- Unit 4 Recognise and where appropriate apply auditing standards and pronouncements appropriately to all work assignments
- Unit 5 Participate in the development or evaluation of professional standards or benchmarks for auditing processes and outcomes
- Unit 6 Manage auditing work
- Unit 7 Manage the diverse and evolving contexts of accountability which bear on the conduct and outcomes of auditing work

### *Information Management and Technology*

- Unit 1 Understand information as a key resource and determine the information needs of the organisation
- Unit 2 Assess information system and communications requirements of the organisation and formulate information system strategies
- Unit 3 Develop information system requirements for the organisation
- Unit 4 Design appropriate information systems for organisational needs, including security considerations
- Unit 5 Implement information systems and communications within technological and cost constraints
- Unit 6 Manage, control and review operation and output of information systems and functioning of communications systems
- Unit 7 Monitor technological developments and frontiers in information technology and communications and assess relevance to emerging needs of the organisation

### **Module D. Taxation**

#### *Taxation and Tax Planning*

- Unit 1 Compute tax liabilities for individuals, unincorporated businesses, partnerships and companies
- Unit 2 Advise on the Hong Kong tax system, including tax planning, in relation to individuals and other entities
- Unit 3 Develop an awareness of the impact of major taxes on transactions and organisations
- Unit 4 Advise on the taxation effect of external communication; promote taxation awareness within own and/or client organisations; and develop systems for recording taxation liabilities and their payment
- Unit 5 Establish objectives for the taxation function within an organisation, manage taxation work and projects, including staffing of the function

For further details of the module syllabuses, please refer to [Module and Final Examination Syllabuses](#)

# Hong Kong Institute of Certified Public Accountants Qualification Programme

## Accreditation Questionnaire

## **Organisational data**

Hong Kong Institute of Certified Public Accountants  
Qualification Programme  
Accreditation Questionnaire

<b>Name</b>	
<b>Address, telephone and fax numbers</b>	
<b>Nature of business</b>	
<b>Number of registered students of the Hong Kong Institute of Certified Public Accountants (the 'Institute') employed</b>	
<b>Number of members of the Institute employed</b>	
<b>Total number of employees</b>	
<b>Location of training facilities</b>	
<b>Number of training rooms</b>	
<b>Person responsible for training</b>	
<b>Contact person (if different from above)</b>	

## Organisational review

1	Hierarchy and structure of the training function	Response	Evaluation Panel Assessment
1.1	<p>Describe the purpose and the strategies of the training function of the organisation and how these are monitored by senior management.</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"> <li>• <i>Who is responsible for ensuring that the training function is aligned to the strategy of the organisation as a whole</i></li> <li>• <i>What policies/procedures are in place to monitor this alignment</i></li> <li>• <i>Who is responsible for training and to whom do they report</i></li> <li>• <i>The backing and support provided in terms of resources</i></li> </ul>		
1.2	<p>Describe the organisational structure of the training function and the responsibilities of those employed in the function.</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"> <li>• <i>The number and type of staff employed in the function</i></li> <li>• <i>The functional responsibility for different types of training</i></li> </ul>		

## Organisational review

2	Training staff / workshop facilitators	Response	Evaluation Panel Assessment
2.1	<p>Describe the policies and procedures that the organisation uses to ensure that all training is delivered by competent individuals.</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"><li>• <i>Prescribed training that must be completed by trainers prior to development and delivery of training</i></li><li>• <i>Criteria used for selecting individuals involved in the facilitation of the Qualification Programme Modules</i></li><li>• <i>The review procedures used to ensure that only experienced staff develop training materials</i></li></ul>		
2.2	<p>Describe how the organisation ensures that the above policies and procedures are implemented.</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"><li>• <i>Who has specific responsibility for competence</i></li><li>• <i>Who monitors the training function quality procedures</i></li></ul>		



## Organisational review

3	Quality assurance	Response	Evaluation Panel Assessment
3.1	<p>What policies do you have to ensure that:</p> <p>(i) all training courses meet the objectives of the training programme</p> <p>(ii) the quality of the training meets the standards set by the organisation</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"> <li>• <i>Who has responsibility for quality assurance</i></li> <li>• <i>What backing and support is given to the quality assurance process</i></li> <li>• <i>Whether the training programme meets the organisation's needs</i></li> </ul>		
3.2	<p>How does the organisation measure the outcome of the training programme against the training needs?</p>		
3.3	<p>Describe the assessment process used to evaluate the performance of the trainers.</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"> <li>• <i>Who performs the assessments</i></li> <li>• <i>Who monitors the assessment process to ensure that it is completed on a timely basis</i></li> <li>• <i>Whether the assessment is linked to the individual's corporate performance assessment process that deals with performance rewards</i></li> </ul>		

## Organisational review

4	Staff development	Response	Evaluation Panel Assessment
4.1	Describe the process for reviewing, on an individual basis, the professional/personal development needs of each staff member including senior management.		
4.2	How are you satisfied that the organisation's career development policies and procedures are communicated to staff?		
4.3	How are the policies and compliance procedures documented?		
4.4	<p>How does the organisation monitor compliance with its skills and competence policies and procedures?</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"> <li>• <i>Who has responsibility for ensuring staff meet their career development goals</i></li> <li>• <i>What backing, support and resources are provided to ensure that policies are adhered to.</i></li> </ul>		
4.5	Describe or provide a copy of the training programme of the organisation that includes details for all staff including senior management (e.g. Directors or partners).		
4.6	How is the training programme communicated to all senior management and staff?		

## Organisational review

5	Learning, teaching approaches and assessment	Response	Evaluation Panel Assessment
5.1	Describe the methods used in: (i) Learning (ii) Teaching (iii) Assessment		
5.2	How are you satisfied that the learning, teaching and assessment methods are communicated to all training staff?		
5.3	How are the learning, teaching approaches and assessment methodologies and compliance procedures monitored and documented? <i>Consider:</i> <ul style="list-style-type: none"> <li>• <i>Who is responsible for implementing policies</i></li> <li>• <i>Who is responsible for monitoring compliance with these policies</i></li> <li>• <i>What authority is available to ensure compliance</i></li> </ul>		
5.4	What additional procedures are conducted when a training course is conducted for the first time?		

## Organisational review

		Response	Evaluation Panel Assessment
5.5	<p>When new courses are developed, how are you satisfied that they are subject to appropriate quality control processes?</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"><li>• <i>Is the process related to the new course adequately documented (e.g. via manuals)</i></li><li>• <i>Appropriate supervision and review</i></li><li>• <i>Adequate skills and competence to perform reviews or deliver courses</i></li></ul>		
5.6	<p>Indicate any instances of non-compliance with the policies during the past year and if so how have these matters been addressed?</p>		

## Organisational review

6	Administration and training records	Response	Evaluation Panel Assessment
6.1	<p>Describe whether the organisation has any internal requirements for continuous professional development? If so, please give details.</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"><li><i>Whether the Institute's CPD requirements are implemented</i></li><li><i>How compliance with the Institute's CPD requirements may be documented and monitored and non-compliance issues resolved</i></li></ul>		
6.2	<p>Does the organisation maintain professional development records for each member of staff?</p>		
6.3	<p>Has the organisation established a minimum library list, including additional texts that are recommended on the reading lists of the Professional Programme? If not please explain how this area is addressed.</p>		

## Organisational review

7	Independence	Response	Evaluation Panel Assessment
7.1	<p>What policies do you have to ensure that:</p> <ul style="list-style-type: none"> <li>(i) all workshops assessments are conducted fairly and openly</li> <li>(ii) the quality of the facilitation on workshops meets the standards set by the organisation</li> <li>(iii) workshop facilitators do not have a close working relationship with workshop participants?</li> </ul>		
7.2	<p>Has a specific individual or group been assigned responsibility for implementing the independence policies and monitoring compliance?</p> <p>What backing/support is given to this individual to ensure that he/she carries sufficient authority to ensure compliance?</p>		
7.3	<p>Describe the policies and procedures established to ensure that the workshops meet the accreditation criteria of the Institute.</p> <p><i>Consider:</i></p> <ul style="list-style-type: none"> <li>• <i>The process used to evaluate the performance of the facilitators</i></li> <li>• <i>Who has responsibility for monitoring assessment</i></li> </ul>		

## Organisational review

8	<b>Workshop organisation</b>	Response	Evaluation Panel Assessment
8.1	<b>Overall considerations</b> Does the organisation use the same contents for the workshops as the Institute? What additional preparation/training does the organisation provide in addition to the CLP of the Institute?		
8.2	<b>Format of workshop events</b> Describe the format and timing of the organisation's workshop programme. When does the organisation plan to run the workshops? Are the workshops organised within office hours? Are the workshops linked to any part of the organisation's training programme? Are workshop run as discrete events or are workshops run consecutively over two days?		
8.3	<b>Assessment of workshop facilitators</b> Describe the procedures operated by the organisation to ensure that workshop assessments are performed and recorded fairly. Do the facilitators abide by the marking scheme devised by the Institute?		

## Organisational review

		Response	Evaluation Panel Assessment
8.4	<p><b>Workshop administration</b></p> <p>Describe the organisation's procedures adopted to enrol students in, and allocate them to, workshop.</p> <p>Describe the procedures adopted should a candidate miss a workshop.</p> <p>How will the organisation ensure that the workshop facilitators would keep the workshop assessments confidential and promptly submitted to the Institute?</p>		



# Appendix 5

## Supplement

This Supplement contains additional practical information about workshop administration that Accredited Workshop Organisers should be aware of and observe when they operate their ATO workshops. In principle, all the guidelines listed here for ATO workshops are similar to those provided in the Institute's [QP Candidate Handbook](#) for general QP registered students, although there are some slight alterations to facilitate ATO workshop arrangements. Accredited Workshop Organisers are encouraged to refer to the Handbook for more information whenever in doubt about workshop matters. It should be noted that the Handbook as well as the guidelines below for operating ATO workshops could be changed from time to time. Accredited Workshop Organisers can obtain an up-to-date copy of the Handbook from the Institute's website at <http://www.hkicpa.org.hk/students/download/qp/handbook.pdf>. The Institute would endeavour to keep Accredited Workshop Organiser informed of any major changes to the Handbook and relevant matters that may affect their workshop operations.

### 1. Workshop administration

#### 1.1 Registering ATO workshops for each QP Session

1.1.1 Prior to each intake, Accredited Workshop Organiser is required to liaise with the Institute to obtain a designated series of workshop codes each time when it plans to organise workshop group(s) for a QP session. Such request should be submitted to the Institute for processing before the enrolment application deadline for that session, which is usually one month before the session commences.

1.1.2 The information submitted for the registration should include a proposed workshop schedule, names of appointed Workshop Facilitators and an estimated number of workshop groups to be organised for the session.

#### 1.2 Student Registration and Enrolment at ATO workshops

1.2.1 Entry to ATO workshops is restricted to the employees of Accredited Workshop Organiser, who are QP registered students. Employees of an Accredited Workshop Organiser who are not registered yet as students of the Institute may submit their [applications for student registration](#) at the same time as their module enrolments. However, please note that students with non-Hong Kong academic qualifications are required to submit their student registration to the Institute for vetting and approval two months before the session commencement.

1.2.2 Kindly draw your relevant employees' attention that it is their responsibility to enrol with the Institute, even if they wish to join your ATO workshops. Please ask them to complete the module enrolment form specially designed for your firm. As an Accredited Workshop Organiser, the Institute would request that you organise a block enrolment for your employees, for our mutual administrative convenience.

- 1.2.3 Copies of the module enrolment form for enrolment on ATO workshops are available by request from the Institute. A template of the form is available to Accredited Workshop Organisers to make sufficient copies for distribution to their employees. Kindly advise your relevant employees to use only the specified module enrolment form if they wish to enrol on your ATO workshops. Should they choose to enrol on the Institute QP module workshops organised for the general QP registered students, the standard module enrolment forms mailed to them directly from the Institute should be used.
- 1.2.4 The Accredited Workshop Organiser should provide a finalised information sheet containing the names of ATO workshop participants and their assigned workshop group, along with the original copies of ATO workshop enrolment forms to the Institute for vetting and approval at least one month before module commencement. The Accredited Workshop Organiser is required to put the firm's stamp on all the application forms to certify its agreement to admit these applicants. Upon receipt, the Institute will process the applications and issue a module/workshop enrolment confirmation slip for each applicant to inform them of the enrolment details directly.
- 1.2.5 Late enrolment on ATO workshops is not allowed. It should be noted that students who join the ATO workshops after the date of module commencement (i.e. late enrolment) may not be eligible to claim the Government Continuing Education Fund reimbursement for that module.
- 1.2.6 The Accredited Workshop Organiser should take full responsibility to recruit its workshop participants. The Institute may not be able to offer any assistance in this area. Accredited Workshop Organisers should note that the Government Continuing Education Fund rules specifically disallow making or giving of any specific gifts, discount, rebates or any other concessions or financial inducements of whatsoever form to applicants of a reimbursable course registered under the Fund.
- 1.2.7 It should be noted that QP registered students retain the right to choose their workshop provider (i.e. the Institute or ATO) for each session. Enrolment on ATO workshops should be on a session-by-session and voluntary basis.
- 1.2.8 Once successfully enrolled on the ATO workshops, the Accredited Workshop Organiser should allow the participants to continue on the workshops until the whole workshop series is completed, even if, for instance, they have resigned from their ATO employer.
- 1.3 Workshop fees and refund
- 1.3.1 Employees attending the ATO workshops are registered students of the Institute, notwithstanding the fact that the workshop element is conducted by the Accredited Workshop Organiser. Accordingly, they should submit their registration and enrolment forms with the appropriate fees to the Institute. This can be done via the Accredited Workshop Organiser for block enrolment, which should also make it more convenient for the relevant employees.

- 1.3.2 Please note that fees payable by employees of an Accredited Workshop Organiser are the same as for the Institute's general admission. All QP prospective students are required to write a separate cheque for each module in which they enrol. However, Accredited Workshop Organiser could help collect students' cheque payments and send them to the Institute on their behalf. All ATO workshop enrolment applications must be accompanied with the exact amount of module enrolment fees.
  - 1.3.3 Any refund for whatsoever reasons will be refunded to students directly. ATO workshop participants are subject to the same refund policies as for all QP registered students.
- 1.4 Withdrawal
- 1.4.1 ATO workshop participants have the right to apply, at their own wishes, to the Institute for withdrawal from a QP Module.
  - 1.4.2 Their withdrawal applications will be handled in the same way as for all QP registered students.
  - 1.4.3 The Institute will keep Accredited Workshop Organiser informed of any such withdrawals from their workshop participants.
- 1.5 Change of workshop group / absence from workshops
- 1.5.1 If a candidate has missed a workshop for a valid reason, the Accredited Workshop Organiser can exercise its discretion to rearrange him/her to attend the workshop in another workshop group. However, a brief report on such change of workshop group and the reason for the change should be submitted to the Institute for record within two weeks after the arrangement. Please note that a Temporary Workshop – Module Work Record form will have to be completed by the relevant Workshop Facilitators. This procedure also applies if there is any permanent change of workshop group after module commencement. Neither the candidate nor the Accredited Workshop Organiser will be charged any administrative fee by the Institute in this case.
  - 1.5.2 If the Accredited Workshop Organiser is unable to arrange such a change of workshop group (say, just one workshop group is organised), the Institute may, at the request of the Accredited Workshop Organiser, permit the candidate concerned to attend the workshops organised by the Institute, if situations allow. A regular administrative charge of \$250 is applicable to the candidate in this case. No refund will be made even if the change cannot be arranged by the Institute. It is more important to note that this change in workshop provider is permanent and does not permit the candidate to go back to his/her Accredited Workshop Organiser for the remaining workshops within that session once the candidate accepts to attend the make-up workshop class organised by the Institute. The candidate should ensure that he/she will be able to attend the remaining workshops organised by the Institute within that session before accepting a switch.

1.5.3 In the case of absence, ATO workshop participants may, similar to the Institute-run workshop participants, offer an explanation for non-attendance at a workshop and appeal for special consideration due to exceptional circumstance by writing to the Director (Student Education and Training) of the Institute via their ATO employer. Such request for special consideration must reach the Student Education and Training Department within two weeks from the date of absence, and will be considered by the Institute's Examinations Board when the results for the module are being finalised. In principle, all special consideration, regardless of whether from ATO workshop participants or otherwise, are subject to the similar review process. For more details, please refer to Section 6.5.2 of our QP Candidate Handbook for information.

## 1.6 Important dates and deadlines

Despite the fact that ATO workshops may follow a workshop schedule which differs from that of the Institute workshops, ATO workshop participants as well as Workshop Facilitators are expected to observe the same dates and deadlines as those (e.g. module enrolment deadline, module commencement date, examination date, submission of workshop results, etc) for the Institute general registered students taking the Institute workshops.

## 1.7 Bad weather arrangements

1.7.1 It is the Accredited Workshop Organiser's responsibility to organise make-up class for their workshop participants as soon as possible in situations of bad weather that result in cancellation of class.

1.7.2 Except for bad weather situations, cancellation of class or any sudden change of workshop schedule is not allowed unless prior written approval is given by the Institute.

## 2. Continuing Education Fund reimbursement

With effect from 1 October 2003, Qualification Programme (QP) has been successfully registered as a reimbursable course under the Financial Services category. QP candidates may apply for a fee reimbursement of up to \$10,000 out of the QP cost of \$14,000 (excluding the final examination and annual subscriptions which are not allowed under the CEF scheme).

Please note that it is the students' decision as well as responsibility to submit their applications to the Office of the Continuing Education Fund for reimbursement claim and retain all documents (e.g. QP Examination Results and Status Report(s)) to support the reimbursement claim in the future. It should also be noted that each applicant should submit ONE application only to the Office of the Continuing Education Fund in his/her lifetime. For example, an applicant who has submitted a CEF application before and obtained approval in-principle for reimbursement of fees (say, for a language course eligible for the fund reimbursement) need not submit a second application for QP, as an account has already been opened by the Office of the Continuing Education Fund. If this is his/her first-time application, he/she should submit the application to the Office of Continuing Education Fund on or before module commencement date in order to be eligible to claim reimbursement commencing from that module session. As a standard practice, the Institute will provide an advisory letter to each QP student to inform him/her of the application and reimbursement procedures for Continuing Education Fund claim when he/she has successfully enrolled on a QP Module.

Accredited Workshop Organisers may refer to the Continuing Education Fund website at <http://www.info.gov.hk/sfaa/cef/> or ring its enquiry hotline 3142 2277 or visit the Institute's website at <http://www.hkicpa.org.hk/students/cef.php> on QP related issues on this matter.

### 3. Workshop Facilitators and the Institute's supports

As indicated in the "Accreditation of training organisations – a guide for employers", all ATO staff who serve as your Workshop Facilitators must have met the selection criteria specified by the Institute. They would have to be approved, trained and appointed by the Institute. They will enjoy the same types of training and administrative supports as those provided to their counterparts who serve in the Institute-run QP workshops.

Accredited Workshop Organiser should arrange Relief Workshop Facilitators (i.e. who stand in as substitute workshop facilitator for emergency reasons) for its own workshops.

For quality assurance purpose, the Institute may send its representative(s) to visit the ATO workshops under its regular Workshop Observer Scheme.

### 4. Telephone/In-person counseling

Telephone or in-person counseling for workshop participants who do not perform adequately in the workshops is a key feature of QP workshops to help improve candidates' workshop performance. Accredited Workshop Organiser is required to ensure this part of workshop element is executed properly.

### 5. Data privacy

When completing the module enrolment form for ATO workshop, students are required to authorise the Institute to disclose personal information, which includes personal data contained in the enrolment form, performance in the ATO workshops, module examination results, withdrawal application, change of workshop group, claim of Continuing Education Fund reimbursements and any related matters, to the concerning Accredited Workshop Organiser for administration purposes as the Institute thinks fits doing so when processing your registration and examination matters. Please note that detailed workshop marks are awarded by Workshop Facilitators, who are appointed by the Institute, and bound by confidentiality rules. Only overall workshop performance and overall module performance are available to Accredited Workshop Organiser, subject to students' written agreement to the Institute.