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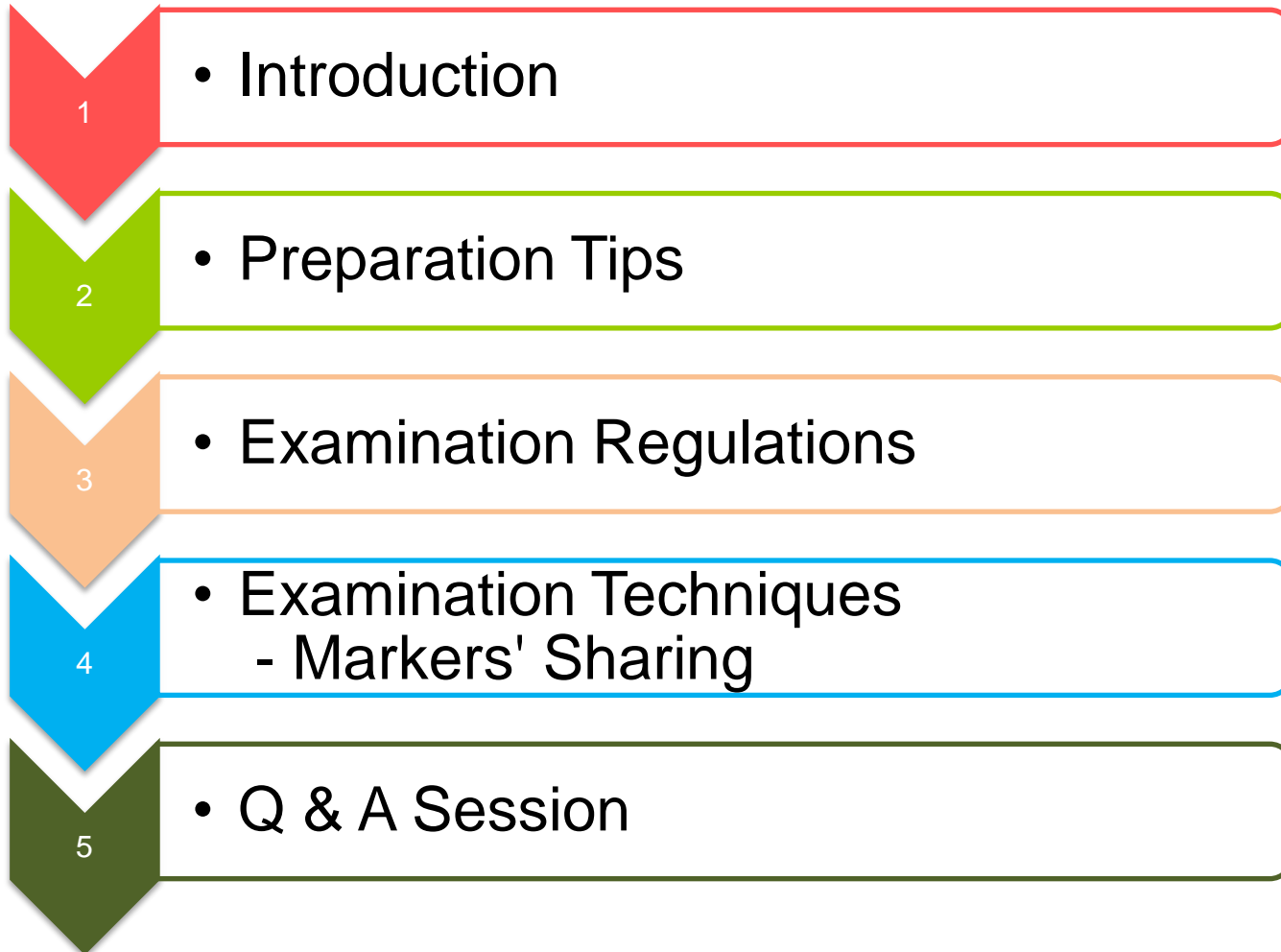
# Examination Techniques Seminar on QP Module Examinations

## Module C (December 2018 Session)

**Date: 7 November 2018**



# Agenda





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# Part 1: Introduction



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**Today's objective:**  
***Finding ways to pass the  
Module Examination!***



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# HKICPA QP Module Examinations

## Examination Format:

- Section A - Case Questions (50%)
- Section B - Essay / Short Questions (50%)
- 3 hours duration for each Module
- All compulsory questions



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# Part 2: Preparation Tips



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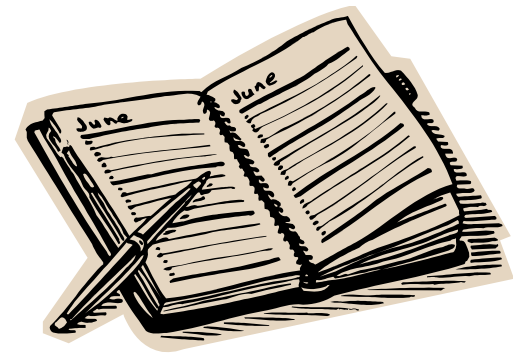


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# Commit to your Study Plan

## Advantages:

- Schedule ahead
- Build long term memories → maximize efficiency
- Avoid last minute work and minimize impact of unpredicted events...







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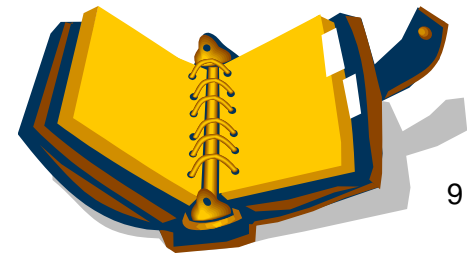
## Prepare Critical File

### How to prepare:

- Use different colour post-it for different standards / topics
- Organise materials by different standards / topics
- Understand theories behind each standards / topics
- Get familiar with this file

### Advantages:

- Colour coding for standards / topics allows easy identification (same file used in examination - time saving!)
- Build up long term memories
- Avoid indexing without understanding

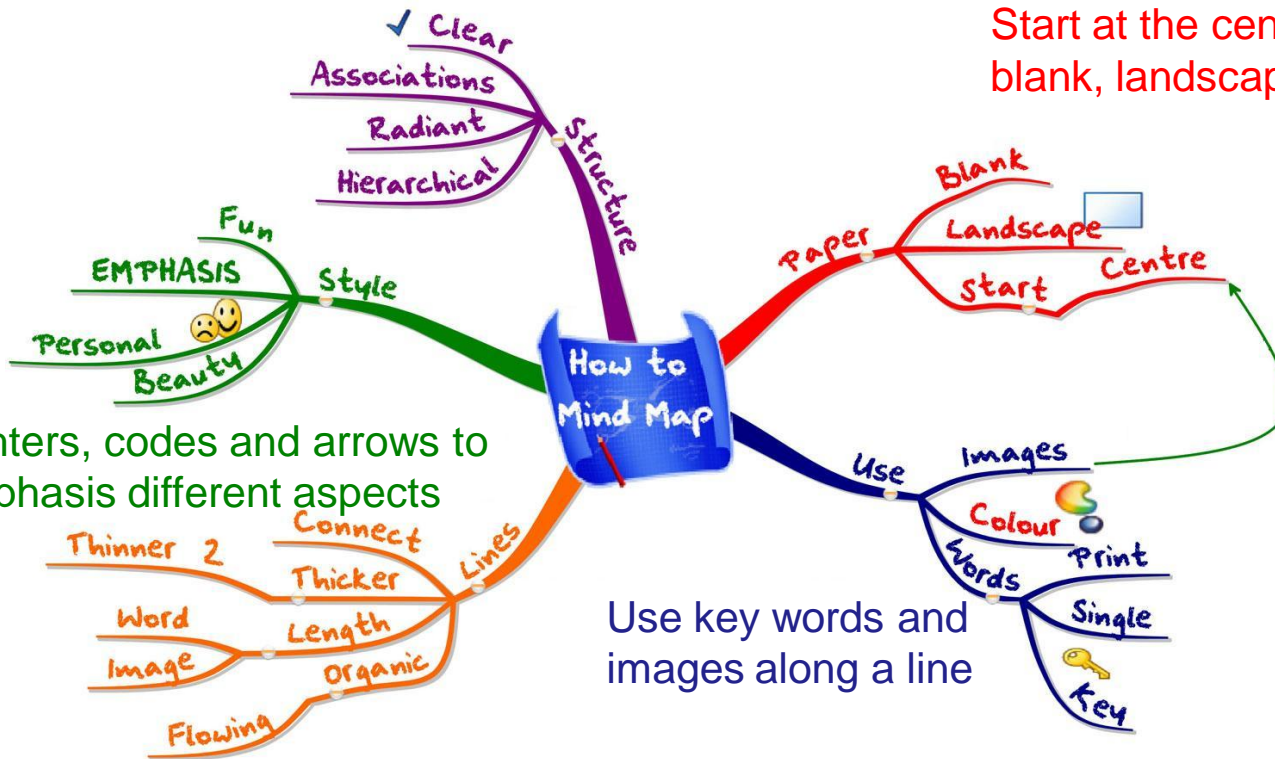


# Mind Map

Radiate the ideas out  
from the central theme  
and main branches

Start at the centre of a  
blank, landscape paper

Use highlighters, codes and arrows to  
link and emphasize different aspects



Use key words and  
images along a line

Make the lines associate  
as clear as possible



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## Other Preparation Tips

- Cover beyond LP
- Form Study Group with fellow students
- Visit QP Learning Centre
  - Past papers and Examiners' reports;
  - Special topics and/or Important notice; and
  - Module preparation seminar archives



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# Part 3: Examination Regulations



## Examination Regulations (highlights)

- Bring HKID card and Examination Attendance Docket ("EAD")
- Be aware of the **examination regulations** printed on the EAD which will be posted to students two weeks before the examination
- Arrive 45 minutes before the examination start
- Turn off your mobile phone or other electronic communication devices
- Don't write on the script booklet during the reading time (FE only)
- Don't write your name or personal information on anywhere of your script booklets
- Use blue or black ink pen
- Use appropriate script booklet to answer each section
- Stop writing immediately once the end of examination is announced

**Failure to follow any of the examination regulations may result in marks penalty or even disqualification from the entire examination!**


Noticeboard
Module A
Module B
Module C
Module D
Final Examination
<b>Examination Support</b>
Technical Articles
Webcasted Video
Audio Archives
Download

<b>I'M INTERESTED IN</b>
<a href="#">Help for students</a>
<a href="#">QP timetable</a>
<a href="#">CPA recruitment - A-List</a>
<a href="#">Becoming a Hong Kong CPA</a>




## Examination guidelines




This [video](#)  provides guidance on preparing for your upcoming examinations. Make sure you are familiar with these guidelines.

*If you are unable to open the video by Internet Explorer, try opening it in a different browser (e.g. Chrome).*

## Examination assistance

Here are some study tips to help QP students to get through their examinations (please click [here](#) ).

To help QP students prepare for the four module examinations, the Institute organizes a series of examination assistance functions for each examination session. For more details, please click [here](#) .



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# Part 4:

## Examination Techniques

### - Markers' Sharing



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**What are your objectives to  
attend this forum?**





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# Common weaknesses



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## Common weaknesses observed during marking

- Difficulty in identifying the specific question requirements / misinterpretation of the question requirements
- Answers are irrelevant to the questions, or are not specific to the case facts
- Poor presentation and structure of answers
- Poor time management, not all questions are attempted



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# Examples



## **Jun 2018 session – Sect A – Q2(b)**

- “Good Health Limited (“Good Health”) was founded in early 1990 focusing on the manufacturing and trading of high value health supplements in Hong Kong.....  
Retail sales – All retail sales transactions are automatically recorded in the Point-of-sales (“POS”) system once the products are sold. The sales price, promotional discount, sales commission rate are centrally updated in the POS system by a sales clerk. The shop managers review the retail sales summary every week....”

### **Required:**

- (b) As the sales commission is calculated automatically by the POS system, after discussion with the audit partner, the audit team decides to use a top-down approach in auditing the sales commission by focusing on a control test and reducing substantive test. Propose relevant audit procedures in response to the risks of material misstatements relating to sales commission.

(6 marks)



## What is the question asking for?

- “Good Health Limited (“Good Health”) was founded in early 1990 focusing on the manufacturing and trading of high value health supplements in Hong Kong.....  
Retail sales – All retail sales transactions are automatically recorded in the Point-of-sales (“POS”) system once the products are sold. The sales price, promotional discount, sales commission rate are centrally updated in the POS system by a sales clerk. The shop managers review the retail sales summary every week.....”

### Required:

- (b) As the sales commission is calculated automatically by the POS system, after discussion with the audit partner, the audit team decides to use a top-down approach in auditing the sales commission by focusing on a control test and reducing substantive test. Propose relevant audit procedures in response to the risks of material misstatements relating to sales commission.

(6 marks)



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## Example 1



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# Jun 2018 session – Sect A – Q2(b)

## Panelists' comments:

- Quite a lot of the candidates failed to propose control tests of the POS system.
- Some candidates were able to point to the control tests of the POS system but failed to propose specific tests in terms of both IT general controls and application controls



## **Jun 2018 session – Sect A – Q2(b)**

### **Bad examples:**

- Perform a walkthrough test to understand and validate the controls of Good Health
- Auditors should inspect the weekly sales report and obtain full list of sales ledger related to the retail shops and scrutinize the ledger to see if any abnormalities
- Identify the relevant controls implemented by Good Health and perform validation test to validate the effectiveness of the controls



## **Jun 2018 session – Sect A – Q2(b)**

### **Better examples:**

- The auditors should first understand the operation of the POS system, to understand how the sales commission is being calculated in the system...
- Auditors should also check on the application controls such as if the computation of the sales commission is correct...
- For reduced substantive procedures, auditors can recalculate the sales commission using the retail sales times relevant commission rates
- Perform use substantive analytical procedure to compare the current year's commission ratio with previous year





## Jun 2018 session – Sect A – Q2(b)

### Better examples:

- The auditors should first **understand the operation of the POS system**, to understand **how the sales commission is being calculated in the system...**
- Auditors should also check on the **application controls** such as if the **computation of the sales commission is correct...**
- For **reduced substantive procedures**, auditors can **recalculate the sales commission** using the retail sales times relevant commission rates
- Perform use **substantive analytical procedure** to **compare the current year's commission ratio** with previous year



## **Jun 2018 session – Sect A – Q3(a)**

- “It has been agreed with Good Health that the auditor’s report for the year ended 31 December 2017 will be issued in late June 2018. Just a week before the planned date of the auditor’s report, you read a news headline “A popular product of Good Health is proven to contain carcinogenic substances with a high risk of triggering cancer as the raw materials were contaminated. Good Health announced an immediate product recall.” ...”

### **Required:**

- (a) Analyse and explain the risks of material misstatements to the financial statements in relation to the additional information provided above. No evaluation of the level of risk of material misstatements is required.

(6 marks)



## What is the question asking for?

- “It has been agreed with Good Health that the auditor’s report for the year ended 31 December 2017 will be issued in late June 2018. **Just a week before the planned date** of the auditor’s report, you read a news headline “A popular product of Good Health is proven to contain **carcinogenic** substances with a high risk of triggering cancer as the raw materials were contaminated. Good Health announced an **immediate product recall.**” ...”

### Required:

- (a) **Analyse** and **explain** the risks of material misstatements to the financial statements in relation to the **additional information provided above**. **No evaluation** of the **level of risk of material misstatements** is required.
- (6 marks)**



## **Jun 2018 session – Sect A – Q3(a)**

### **Panelists' comments:**

- Most of the candidates were only able to explain one or two risks in terms of overstatements of inventories and revenue, potential litigation and claims from the customers, or disclosure sufficiency in the financial statements.
- Some candidates provided irrelevant answers.



## **Jun 2018 session – Sect A – Q3(a)**

### **Bad examples:**

- Management should adjust with the provision of product recall as it is related to an event occurred during the year when products were contaminated...
- Good Health is running separate business segment with Multi-locations, therefore the nature of business has increased the risks of having inconsistent controls, systems and procedures...
- The product recall may case a decrease in sales since the recall with impair their reputation...



## **Jun 2018 session – Sect A – Q3(a)**

### **Better examples:**

- The inventory balance may be materially overstated as the affected products may not have value for sales..
- The adequacy of disclosure in response to the product recall may not be sufficient...
- As affected by the product recall, the sales made before year end may be returned and sales recognised for the year may be overstated
- Completeness of the provision for litigation may not be sufficient as there are possible claims from customers in respect of the affected products



## Jun 2018 session – Sect A – Q3(a)

### Better examples:

- The **inventory balance** may be materially **overstated** as the **affected products may not have value for sales**..
- The **adequacy of disclosure** in response to the product recall may not be sufficient...
- As affected by the product recall, the **sales** made before year end may be **recalled and sales recognised for the year may be overstated**
- **Completeness of the provision for litigation** may not be sufficient as there are **possible claims from customers** in respect of the affected products



## **Jun 2018 session – Sect A – Q4(a)**

“Good Health is looking for the following services and assistance:

- (a) Internal audit service – Good Health would like to set up an internal audit department and needs assistance on (i) recruiting a Chief Internal Auditor, and (ii) reviewing the company’s existing operation processes and controls, identifying gaps with the best practices (if any), and setting out a proper control manual for the company...”

### **Required:**

Advise whether ABC & Co can provide the following proposed services to Good Health. Explain your reasons and the relevant safeguards if required.

- (a) Internal audit service.

(9 marks)





## What is the question asking for?

“Good Health is looking for the following services and assistance:

- (a) Internal audit service – Good Health would like to set up an internal audit department and needs assistance on (i) **recruiting a Chief Internal Auditor**, and (ii) **reviewing the company’s existing operation processes** and controls, identifying gaps with the best practices (if any), and **setting out a proper control manual** for the company...”

### Required:

**Advise** whether ABC & Co can **provide the following proposed services** to Good Health. **Explain your reasons** and the **relevant safeguards** if required.

- (a) Internal audit service.

(9 marks)



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## Example 3



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# Jun 2018 session – Sect A – Q4(a)

## Panelists' comments:

- Many candidates spent time explaining the restricted internal audit activities of an auditor
- Failed to propose the relevant safeguards for providing the services.
- Some candidates failed to comment on the engagement acceptability of the recruitment service



## **Jun 2018 session – Sect A – Q4(a)**

### **Bad examples:**

- ABC & Co may have advocacy threat if they help Good Health to recruit Chief Internal Auditor...
- ABC can apply safeguard such as performing administrative work for Good Health such as posting recruiting notice drafted by Good Health onto recruitment website or find an external recruitment agency for Good Health
- ABC should not provide this service. Recruitment of employee is a management function and responsibilities of which ABC & Co can't be performed and conflict with its auditors role...
- ABC should use non-audit team staff to perform the IA service to Good Health



## **Jun 2018 session – Sect A – Q4(a)**

### **Better examples:**

- For recruiting a Chief Internal Auditor, if may create self interest threat, familiarity threat and intimidation threat that ABC & Co may not do so. It may generally provide service as reviewing the professional qualifications of a number of applicants and providing advice on their suitability for the post..
- If ABC is not making the final decision of appointment and only provide general services to review the applications, ABC & Co can provide such service.
- The provision of proposed internal audit service, ABC & Co can provide gap analysis on internal controls of Good Health and advise the best practice in the market.
- ABC can provide the internal audit service, but should not assume management responsibilities for establishing, maintaining and monitoring the internal controls



## Jun 2018 session – Sect A – Q4(a)

### Better examples:

- For recruiting a Chief Internal Auditor, if may create **self interest threat, familiarity threat and intimidation threat** that ABC & Co may not do so. It may generally provide service as **reviewing the professional qualifications** of a number of applicants and providing advice on their suitability for the post..
- If ABC is **not making the final decision of appointment** and only provide general services to review the applications, ABC & Co can provide such service.
- The provision of proposed internal audit service, ABC & Co can provide **gap analysis on internal controls** of Good Health and advise the best practice in the market.
- ABC can provide the internal audit service, but should **not assume management responsibilities for establishing, maintaining and monitoring the internal controls**



## Jun 2018 session – Sect B – Q5(d)

GoTech Limited (“GoTech”) is a Hong Kong listed company which is mainly engaged in the application of nanotechnology in medical equipment.

	2017 (Unaudited) <u>HK\$'000</u>	2016 (Audited) <u>HK\$'000</u>	2015 (Audited) <u>HK\$'000</u>
Revenue	4,452,215	3,125,147	2,124,698
Profit for the year from continuing operations	216,061	180,830	73,387
Loss for the year from discontinued operations*	(208,666)	(106,125)	(103,675)
Profit (loss) for the year	6,215	64,258	(51,214)

\* The discontinued operation is related to the manufacturing of electronic products which was disposed of to a third party in 2017.

- (d) Explain whether you should consider taking the “Profit for the year from continuing operations” or the “Profit for the year” as the benchmark to set the materiality level of GoTech

(3 Marks)



## What is the question asking for?

GoTech Limited (“GoTech”) is a Hong Kong listed company which is mainly engaged in the application of nanotechnology in medical equipment.

	2017 (Unaudited) <u>HK\$'000</u>	2016 (Audited) <u>HK\$'000</u>	2015 (Audited) <u>HK\$'000</u>
Revenue	4,452,215	3,125,147	2,124,698
Profit for the year from continuing operations	216,061	180,830	73,387
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Profit (loss) for the year	6,215	64,258	(51,214)

\* The discontinued operation is related to the manufacturing of electronic products which was disposed of to a third party in 2017.

- (d) Explain whether you should consider taking the “Profit for the year from continuing operations” or the “Profit for the year” as the benchmark to set the materiality level of GoTech

(3 Marks)



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## Example 4



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# Jun 2018 session – Sect B – Q5(d)

## Panelists' comments:

- Candidates did not perform well because they could not provide correct answers with valid justifications.
- Some candidates spent time to discuss what needs to be considered when determining materiality instead of answering the question directly





## **Jun 2018 session – Sect B – Q5(d)**

### **Bad examples:**

- Since the loss from discontinued operations has also doubled, it is regarded as relative significant...
- This is because the discontinued operation has already been sold to a third party and no longer relevant to GoTech...
- Profit for the year is more volatile over the years than that of Profit for the year from continuing operations...
- The loss should not be included in the benchmark in order not to reduce the materiality level, which will in turn increase the detection risk



## **Jun 2018 session – Sect B – Q5(d)**

### **Better examples:**

- The users of the financial statements should be more interested in the continuing operations than the discontinued and thus this is a better benchmark
- GoTech's profit for the year was fluctuating significantly due to the loss arising from its discontinued operations. The high volatility is not appropriate to set the materiality level.



## Jun 2018 session – Sect B – Q5(d)

### Better examples:

- The **users** of the financial statements should be **more interested in the continuing operations** than the discontinued and thus this is a better benchmark
- GoTech's **profit for the year was fluctuating significantly** due to the loss arising **from its discontinued operations**. The **high volatility is not appropriate** to set the materiality level.



## **Jun 2018 session – Sect B – Q6(b)**

“First Furniture Limited (“FFL”) is incorporated in Hong Kong and is engaged in the sales of office furniture. FFL is owned by the Fong’s family where Mr Fong is the Chief Executive Officer of FFL. FFL has a factory located in Changsha which manufactures office furniture. It sources the majority of the raw materials from a company owned by Mr Fong’s wife (i.e. Mrs Fong). FFL does not have external borrowings, instead, it relies on a long term loan borrowed from Mr Fong. During the year ended 31 December 2017, FFL advanced a significant amount of short term loans to Mrs Fong which were used to finance the purchase of properties under the name of her daughter...”

### **Required:**

Recommend management controls over related party relationships and transactions which could be implemented in FFL.

(5 marks)



Example 5



## What is the question asking for?

“First Furniture Limited (“FFL”) is incorporated in Hong Kong and is engaged in the sales of office furniture. FFL is owned by the Fong’s family where **Mr Fong is the Chief Executive Officer** of FFL. FFL has a factory located in Changsha which manufactures office furniture. It **sources the majority of the raw materials from a company owned by Mr Fong’s wife** (i.e. Mrs Fong). FFL does not have external borrowings, instead, it relies on **a long term loan borrowed from Mr Fong**. During the year ended 31 December 2017, FFL **advanced a significant amount of short term loans to Mrs Fong** which were used to **finance the purchase of properties under the name of her daughter...**”

### Required:

**Recommend management controls over related party relationships and transactions** which could be implemented in FFL.

(5 marks)



## **Jun 2018 session – Sect B – Q6(b)**

### **Panelists' comments:**

- Candidates did not perform well because their answers were too generic which did not provide specific controls to address the risks.
- Many candidates did not consider carefully and they wrongly suggested Mr Fong should approve the related party transactions instead of being approved by unrelated personnel in the company (e.g. executives from the financial department).



## **Jun 2018 session – Sect B – Q6(b)**

### **Bad examples:**

- All transactions with related parties are approved by BOD
- Proper segregation of duties for recording and authorising the related party...
- Mr Fong should identify, account for and disclose related party relationships and transactions..



## **Jun 2018 session – Sect B – Q6(b)**

### **Better examples:**

- The company should make sure proper documentation, such as loan agreements are kept properly
- FFL can implement control activities for authorisation. E.g. request unrelated personnel in FLL to review the terms of the related party transactions...
- Maintain a complete record of RP relationships and RPT and make proper disclosure in the financial statements





## Jun 2018 session – Sect B – Q6(b)

### Better examples:

- The company should make sure **proper documentation**, such as loan agreements are kept properly
- FFL can **implement control activities for authorisation**. E.g. request unrelated personnel in FLL to review the terms of the related party transactions...
- Maintain a **complete record of RP relationships and RPT** and make proper **disclosure** in the financial statements



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# **Sharing of exam techniques: How to address the weaknesses?**



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## Common weaknesses observed during marking

- Difficulty in identifying the specific question requirements/ misinterpretation of the question requirements
- Answers are irrelevant to the questions, or are not specific to the case facts
- Poor presentation and structure of answers
- Poor time management, not all questions are attempted



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# **Weakness 1**

## **Difficulty in identifying (or misinterpreting) the specific questions requirements**

- Spend some time on reading the questions carefully
- Use highlighter to underline the important question requirements
- Be aware of the key action words – assess, provide examples, propose actions, etc.
- Be aware of the time dimension – planning, execution of TOC or TOD, and completion/ reporting stage



## **Weakness 2**

### **Answers are irrelevant/ not specific**

- Make sure the answer includes factual information extracted from the case (e.g. AR increased by 200% while sales increased by 24%)
- Ratio or variance % can be computed to support the answer as it is useful for describing significance, severity or materiality
- Plan the structure of answer (e.g. mindmap) to confirm linkage to question requirements
- Review the written answers to ensure the intended effect
- Plan → execute → review



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## Weakness 3

# Poor presentation and structure of answers

- Consider using the READ Approach to structure the answer in a specific way:
  - Raise the issue / subject matter
  - Extract facts from the case
  - Apply standards to confirm rationale
  - Decide the conclusion



## **Weakness 3**

### **Poor presentation and structure of answers**

- Write in meaningful length, concisely and precisely → check fixed assets (for what?), check casting vs. check casting accuracy...
- Break long answers or present different arguments with short paragraphs
- Use simple English but keep the auditing standards jargons
- Allow sufficient spacing between lines
- Write legibly



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## **Weakness 4**

# **Poor time management**

- Reserve time for reading the questions and outlining the structure of the answer
- Determine the length of the answer with reference to the marks allocation
- Allocate time to answer each question and attempt all questions
- Leave some time as buffer for checking





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## Improvement areas

- **Answer strategy** – beware of relationship between marks and time allocation
- **Structured answer** - show marker your thinking logic in your answer



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# Summary of Examination Techniques

- Don't panic
- Manage your time (1.8 mins./mark)
- Attempt all questions and review your answers at last
- Read question requirements and identify the issues carefully
  - Highlight key words (e.g. Calculate / Advise / Propose etc...)
- Pay attention to specific format requirement (e.g. Memo)
- Give relevant answers
- Write clearly and check for careless mistakes
- Apply technical knowledge and don't copy from LP



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# Part 5: Q & A Session