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Examination Techniques Seminar on QP Module Examinations

Module C (June 2016 Session)





Agenda

- 1 • Introduction
- 2 • Common Weaknesses
- 3 • Sharing with Markers
- 4 • Preparation for Examinations
- 5 • Q & A Session



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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 Paper
- All compulsory questions



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Part 2: Common Weaknesses





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Major causes to examination failure



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Aspect 1: Questions

- Difficulty in identifying the specific question requirements
- Misinterpretation of the question requirements



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Aspect 2:

Answers

- Approach or structure of answers are disorganized
- Answers are either too long or too short
- Answers are wrong, irrelevant, or lack of practical consideration
- Answers are not linked to the case facts
- Answers are straight copy from LP or reference materials
- Did not attempt all questions



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Aspect 3: Candidates

- Inadequate or ineffective preparation
- Other commitments affecting examination preparation
- Not in a good form to perform on examination day
- Felt panicking or got nervous in the examination centre
- Poor time management

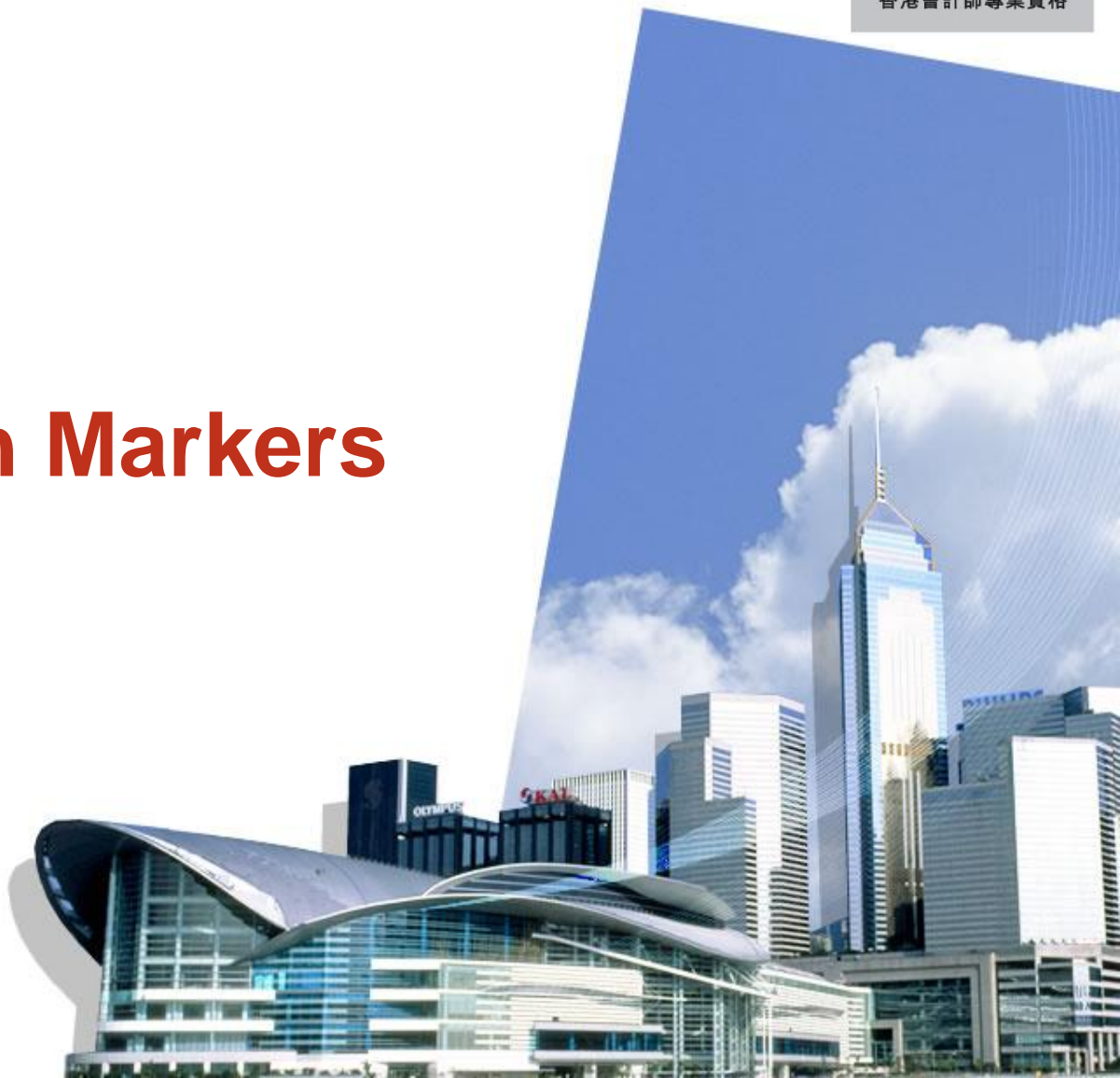


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Part 3: Sharing with Markers





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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



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Example 1



December 2015 session – Sect A – Q2a

Angel's accounting policy for inventories is that inventories are stated at the lower of cost and net realisable value. Cost is determined on the first-in-first-out basis and in the case of work-in-progress and finished goods, comprises direct materials, direct labour and an appropriate proportion of overheads. Net realisable value is based on estimated selling prices less any estimated costs to be incurred to completion or disposal.

Angel captures the related direct and overhead costs incurred for each of the production orders. No standard costing has been applied.

Required:

(a) Evaluate and explain the risks of material misstatements relating to the valuation assertion of Angel Group's inventories.

(8 marks)



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Example 1



What is the question asking for?

Angel's accounting policy for inventories is that inventories are stated at the lower of cost and net realisable value. Cost is determined on the first-in-first-out basis and in the case of work-in-progress and finished goods, comprises direct materials, direct labour and an appropriate proportion of overheads. Net realisable value is based on estimated selling prices less any estimated costs to be incurred to completion or disposal.

Angel captures the related direct and overhead costs incurred for each of the production orders. No standard costing has been applied.

Required:

(a) **Evaluate** and **explain** the risks of material misstatements relating to the **valuation assertion of Angel Group's inventories**.

(8 marks)



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Example 1



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December 2015 session – Sect A – Q2a

Panelists' comments:

- The candidates did not specifically address the risk assessment on inventory valuation.
- Many candidates shifted the focus of their answers to accounting estimate, the use of expert and standard versus FIFO (first-in-first-out) costing.



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Example 1



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December 2015 session – Sect A – Q2a

Bad examples:

- There is also a higher risk for auditors to obtain sufficient and appropriate audit evidence that such experts work is adequate...
- The net realizable value requires large amount of estimation in both selling price and cost, therefore the risk is high.
- A higher risk for management to increase the new asset value during the downturn in the market...



Example 1



December 2015 session – Sect A – Q2a

Better examples:

- The amount of the inventory is material to the Company as it is 33% of total assets
- The following indicate a high risk of material misstatement:
 - The raw materials of Angel including gold, diamonds, gem stones. The raw materials are always with similar appearance that could have significant cost difference. The correct identification of raw materials require expert knowledge.
 - This lead to higher inherent risk in valuation due to the error in recording the values of the right raw materials.
- The recent economy down turn may be an indicator of decreasing value of Angel's inventory, which is highly sensitive to the market.
- The involvement of third party sub-contractors for the provision of certain stages of work has made the valuation more complicated.
- The manufacturing accounting is complicated as it involves direct labour and overhead cost.



Example 1



December 2015 session – Sect A – Q2a

Better examples:

- The amount of the inventory is **material** to the Company as it is **33% of total assets**
- The following indicate a **high risk** of material misstatement:
 - The raw materials of **Angel including gold, diamonds, gem stones**. The raw materials are always with similar appearance that could have significant cost difference. The correct identification of raw materials require expert knowledge.
 - This lead to higher inherent risk in valuation due to the error in recording the values of the right raw materials.
- The **recent economy down turn** may be an indicator of decreasing value of Angel's inventory, which is highly sensitive to the market.
- The involvement of third party sub-contractors for the provision of certain stages of work has made the valuation more complicated.
- The manufacturing accounting is complicated as it involves direct labour and overhead cost.



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Example 2



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December 2015 session – Sect A – Q4

As a listed company in Hong Kong, Angel is required to publish an interim report for its half yearly results for the period ending 30 June 2016. Angel would like to engage you for the review of its interim financial information and is now exploring with you the plan for such a review.

Required:

Describe the procedures that you will undertake for the review of Angel's interim financial information. Your answer should cover the procedures for the different stages of "Planning", "Execution" and "Completion".

(10 marks)



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Example 2



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What is the question asking for?

As a listed company in Hong Kong, Angel is required to publish an **interim report** for its half yearly results for the period ending 30 June 2016. Angel would like to engage you for the review of its interim financial information and is **now exploring with you the plan for such a review**.

Required:

Describe the procedures that you will undertake for the review of Angel's interim financial information. Your answer should cover the **procedures for the different stages of "Planning", "Execution" and "Completion".**

(10 marks)



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Example 2



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December 2015 session – Sect A – Q4

Panelists' comments:

- Candidates could not differentiate a review from an audit and they mismatched the procedures belonging to different stages (i.e. planning, execution and completion).
- Some candidates jumped straight to writing up a review report and providing a review conclusion.



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Example 2



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December 2015 session – Sect A – Q4

Bad examples:

- At Planning stage, we should have an understanding of the entity and its environment, including internal control...
- We should perform procedures like test of details, etc...
- Select the inquiries, analytical and other review procedures that will provide a basis for reporting whether anything has come to our attention that causes us to believe the interim Financial Statements is not prepared in accordance with applicable financial reporting framework.
- A negative assurance should be given upon completion



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Example 2



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December 2015 session – Sect A – Q4

Better examples:

- It is a review engagement according to HKSRE 2410...
- The objective of a review engagement is to enable an auditor to....
- In the planning stage, the auditor shall perform the followings to understand the entity and changes during the interview period:
 - Read last year's audit files and previous review files
 - Read the minutes of shareholders..



Example 2



December 2015 session – Sect A – Q4

Better examples:

- It is a review engagement according to **HKSRE 2410**...
- The **objective of a review engagement** is to enable an auditor to....
- In the **planning stage**, the auditor shall perform the followings to understand the entity and changes during the interview period:
 - Read last year's audit files and previous review files
 - Read the minutes of shareholders..



Example 3



December 2015 session – Sect B – Q5b

You are the audit engagement manager auditing a garment trading company (the “company”) which transacts with various customers mainly in Europe and America. As at 31 December 2014, the company has significant outstanding trade receivables due from its customers. You have agreed with the audit engagement team that external confirmation procedures should be performed.

The audit engagement senior reports to you the audit confirmation results and would like you to advise the follow up audit procedures in response to each of the following scenarios:

- (i) Client refused the engagement team’s request to send confirmation to a new client
- (ii) The confirmation was returned to the client and passed by the client without opening the envelope
- (iii) One of the confirmation replies has minor discrepancy

Required:

- **Suggest and explain the appropriate follow up audit procedures for each of the above scenarios.**



Example 3



What is the question asking for?

You are the audit engagement manager auditing a garment trading company (the “company”) which transacts with various customers mainly in Europe and America. As at 31 December 2014, the company has significant outstanding trade receivables due from its customers. You have agreed with the audit engagement team that external confirmation procedures should be performed.

The audit engagement senior reports to you the **audit confirmation results** and would **like you to advise the follow up audit procedures** in response to each of the following scenarios:

- (i) Client refused the engagement team’s request to send confirmation to a new client
- (ii) The confirmation was returned to the client and passed by the client without opening the envelope
- (iii) One of the confirmation replies has minor discrepancy

Required:

- **Suggest and explain the appropriate **follow up audit procedures** for each of the above scenarios.**



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Example 3



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December 2015 session – Sect B – Q5b

Panelists' comments:

- Some candidates focused on the alternative audit procedures rather than the specific follow up procedures when confirmations could not be sent or were not received properly.



Example 3



December 2015 session – Sect B – Q5b

Scenario (i): Client refused the engagement team's request to send confirmation to a new client

Bad example

- Discuss with management the nature and details of the transaction with the new customer and select a sample of transactions from the customer and conduct validation.

Better example

- If management refuses to send the confirmation, the auditor should inquire of management the reasons for refusal and consider the reasons for the request and obtain evidence to support this.



Example 3



December 2015 session – Sect B – Q5b

Scenario (ii): The confirmation was returned to the client and passed by the client without opening the envelope

Bad example	Better example
<ul style="list-style-type: none">• HKSA 501 requires that the confirmation process should be controlled by the auditors. The confirmation replies should be mailed directly to the auditors.• The received confirmation is not reliable...	<ul style="list-style-type: none">• As the confirmation was not given from third party to auditors directly, there was doubt about the reliability of the responses to confirmation request and the auditor shall obtain further evidence to resolve the doubts, e.g. contact the customer directly to confirm if the confirmation was originated from the customer with the amount confirmed



Example 3



December 2015 session – Sect B – Q5b

Scenario (iii): One of the confirmation replies has minor discrepancy

Bad example	Better example
<ul style="list-style-type: none">• Extend a sample size of the account receivable to perform more test of details.• Discuss with management the process of control...	<ul style="list-style-type: none">• Ask management to reconcile the difference between the management record and the customer's record, and obtain evidence to support the reconciling items.



Example 4



December 2015 session – Sect B – Q8b

Alan is the audit engagement partner of Solar. Two days before Solar's current year results announcement, the management told Alan that they had just identified a product defect in one of their major products and planned to announce a large scale product recall immediately after the results announcement. The audit engagement team has substantially completed the 31 December 2014 year-end audit. The only outstanding piece of work was the review of the product recall and its financial and disclosure impact on the financial statements.

Solar's management estimated that additional costs of HK\$10 million would be incurred in response to the product recall programme but refused to recognise such a provision in the financial statements for the year ended 31 December 2014. The pre-tax profit of Solar for the year ended 31 December 2014 before the adjustment of the provision is approximately HK\$100 million.

Required:

The product recall has been identified as a significant subsequent event after the end of the reporting period by the audit engagement team. What are the audit responsibilities of the audit engagement team in assessing the impact of the product recall on the financial statements? What would be the possible material misstatements on the financial statements in view of the product recall?



Example 4



What is the question asking for?

Alan is the audit engagement partner of Solar. **Two days before** Solar's current year results announcement, the management told Alan that they had just **identified a product** defect in one of their major products and planned to announce a large scale product recall immediately after the results announcement. The audit engagement team has substantially completed the 31 December 2014 year-end audit. The only outstanding piece of work **was the review of the product recall and its financial and disclosure impact on the financial statements.**

Solar's management estimated that **additional costs of HK\$10 million** would be incurred in response to the product recall programme but refused to recognise such a provision in the financial statements for the year ended 31 December 2014. The pre-tax profit of Solar for the year ended 31 December 2014 before the adjustment of the provision is approximately HK\$100 million.

Required:

The product recall has been identified as a **significant subsequent event** after the end of the reporting period by the audit engagement team. What are the **audit responsibilities** of the audit engagement team in **assessing the impact of the product recall** on the financial statements? What would be the **possible material misstatements** on the financial statements in view of the product recall?



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Example 4



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December 2015 session – Sect B – Q8b

Panelists' comments:

- The candidates were able to suggest some general subsequent event audit procedures but they were not specific to the case.
- Some candidates discussed the going concern issue of which was not the focus of the question.
- Quite a lot of the candidates were not able to identify the possible risks of material misstatements in the financial statements in view of the product recall.



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Example 4



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December 2015 session – Sect B – Q8b

Bad examples:

- Audit team should inquire management of the impact of the product recall...
- The product recall is an adjustment event in accordance to HKAS 10.
- Since the amount is material, Solar should recognise and adjust the provision amount in the Financial Statements..
- As the amount is significant, it may cast material uncertainty that whether Solar can acts as going concern...
- Auditors should give a qualified opinion if management did not change the disclosure.



Example 4



December 2015 session – Sect B – Q8b

Better examples:

- HKSA 560 provide guidance to the auditors on subsequent events.
- The responsibilities of auditors are to obtain sufficient appropriate audit evidence....
- The incurred warranty provision of HK\$10m is significant compared to the pre-tax profit of HK\$100m. It indicated that the inventory balance was overstated at the reporting date.
- The large scale product recall is likely to have a significant impact on the financial statements of the Company. The inventory balance of the Company may be materially overstated. As the affected products may not have any value...



Example 4



December 2015 session – Sect B – Q8b

Better examples:

- **HKSA 560** provide guidance to the auditors on subsequent events.
- The **responsibilities of auditors** are to obtain sufficient appropriate audit evidence....
- The incurred **warranty provision of HK\$10m** is significant compared to the pre-tax profit of HK\$100m. It indicated that the inventory balance was overstated at the reporting date.
- The **large scale product recall** is likely to have a significant impact on the financial statements of the Company. The **inventory balance of the Company may be materially overstated**. As the affected products **may not have any value...**



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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



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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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Thank you



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Part 4: Preparation for the Examinations





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- 1. Prepare your examination**
- 2. Prepare yourself for examination**



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1. Prepare your examination Before examination

DO

- Commit to your **Study Plan**
- Cover beyond LP
- Form **Study Group** with fellow students
- Prepare **Critical File**
- Practise past papers
- Visit QP Learning Centre
 - Past papers and Examiners' reports;
 - Special topics and/or Important notice; and
 - Examination preparation seminar archives



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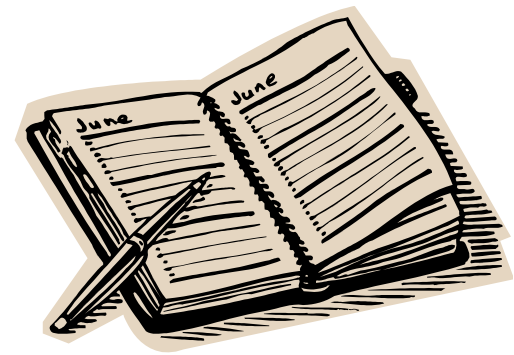


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Commit to your Study Plan

Advantages:

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





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





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During examination

DO

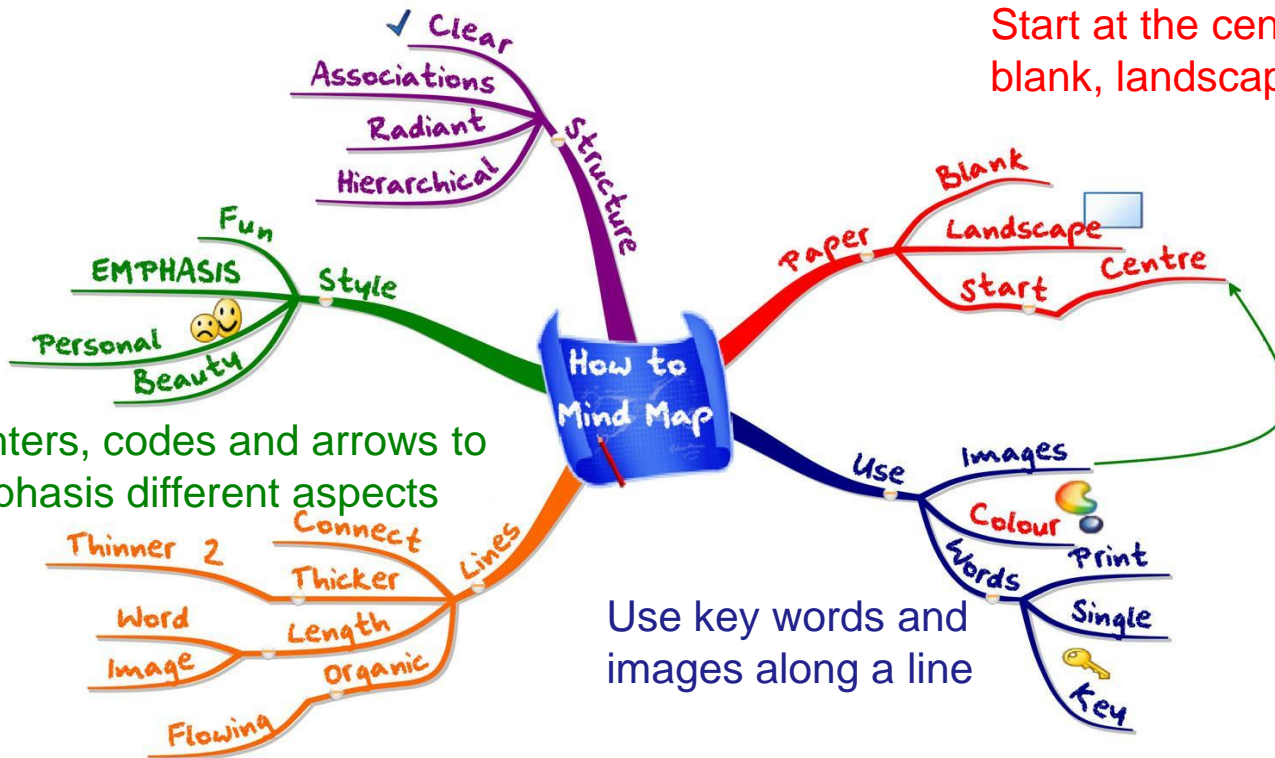
- Identify question requirements
- Highlight key words (e.g. Calculate / Advise / Propose etc...)
- **Mind-map** or sketch the question requirements
- Outline answers or approach
- Pay attention to specific format requirement (e.g. Write a memorandum)
 - Start with an introduction and end with a conclusion
 - ➔ Get easy marks!

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 emphasis different aspects



Use key words and
images along a line

Make the lines associate
as clear as possible



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During examination

DO

- Apply technical knowledge
- Do an easy question first to gain confidence
- Leave time at the end to check for careless mistakes
- **Write legibly**

DON'T

- Don't make up any information that is not provided by the question
- Don't write more than required as indicated by marks allocation
- Don't struggle, move to another question

(Question No. 2.)

- a) Even ABC is a ~~an~~ costing method suitable for ~~the~~ requirement to apportion the cost.
However, it cannot reflect all the cost and considerations that related to the new customer policy.
- b) ABC is a complicated ~~and~~ system, it might inability to ~~access~~ non-controllable cost to the relevant duties.
New policy for the firm can help it to be focus on provide better service to customer and focus on high revenue's customer.
(To start with the new customer policy, we should use more than one analyse or costing method to make decision.)
However, the firm may loss the low cost but high contribution's customer and loss the customer's ~~costs~~ confidence once the customer cannot meet the target.
- c) KWL can get profit under new policy (set up a "re-use system" once the customer can). The company also can set up "quality system" ~~if the customer can~~ if the customer can meet the quality control which under new policy that can be ~~re-use~~ re-use again.



Examples of handwriting

Example 1:

adverse opinion

adverse opinion

Example 2:

substantive matters

substantive matters ??

Example 3:

seriously misleading

seriously misleading ????



2. Prepare yourself for examination

- Study HARD before examination
- Arrive early (examination centre opens for entry 45 minutes before start)
- Be aware of the **examination regulations** printed on the Examination Attendance Docket (“EAD”)
 - The EAD will be posted to students 2 weeks before the examination

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



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CPA Qualification
香港會計師專業資格

- **There is no shortcut to any examinations including QP!**
- **This is your examination and not others' examination**
- **The only way to pass is to prepare properly for it!**



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



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Part 5: Q&A Session

