

Orientation Pack

for

ACCA Professional & MSER Students

18 August 2009

Orientation Programme for ACCA Professional/MSER Students

| | Page |
|--|------|
| I. Welcome Letter from Head of ACCA Hong Kong | 2 |
| II. About ACCA | 3 |
| III. Examination Structures | 4 |
| IV. ACCA Qualification | 5 |
| V. Examination Regulations | 9 |
| VI. Exemption, Examinations and Practical Experience Requirement | 10 |
| VII. Examination Timetable – Dec 2009 session | 17 |
| VIII. Resources for variant paper and adapted papers - Hong Kong | 19 |
| IX. Relevant Reading List – HK Variant Paper | 21 |
| X. ACCA Approved Learning Partners – Student Tuition | 23 |
| XI. Study Materials and Suppliers | 24 |
| XII. Services from ACCA Hong Kong | 26 |
| XIII. Students' Benefits | 28 |
| XIV. UK Useful Contacts | 30 |
| XV. ACCA Services on the Web | 32 |
| XVI. ACCA/Oxford Brookes University Partnership | 34 |

Dear Student

Welcome to ACCA (the Association of Chartered Certified Accountants), the fastest growing accountancy body in the world.

Our student team in Hong Kong will do their very best to assist you. If you need any information, please feel free to contact them at 2524-4988 or email to students@hk.accaglobal.com.

Our opening hours are as follows:

| | |
|-----------|---------------|
| Mon – Fri | 10.00 – 18.00 |
| Sat | 09.30 – 13.00 |

By the end of today's orientation, I hope that you will know more about:

- The administrative procedures and important dates;
- The examination structure and regulations;
- The ACCA Qualification
- Student support services from Hong Kong & the Head offices in the UK; and
- Importance of updating your Practical Experience Requirement (PER) / Training Development Matrix (TDM)

I hope you will find today's orientation both useful and enjoyable.

Yours sincerely



Erica Chen
Head of ACCA Hong Kong
ACCA

II. About ACCA

ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants. As the first global accountancy body entering into China, ACCA now has 20,000 members and 34,000 students, with 6 offices in Beijing, Shanghai, Chengdu, Guangzhou, Shenzhen and Hong Kong SAR, and a centre in Macau SAR.

We aim to offer business-relevant, first-choice qualifications to people of application, ability and ambition around the world who seek a rewarding career in accountancy, finance and management. We support our 122,000 members and 325,000 students worldwide throughout their careers, providing services through a network of 80 offices and centres.

ACCA in Hong Kong SAR

ACCA Hong Kong was founded in January 1950 and is the largest international accountancy professional body in Hong Kong. The long history of ACCA not only made it widely recognised by Hong Kong employers in accounting firms, but also well accepted in the commercial sector. The ACCA qualification stands for quality and integrity and is a passport to a good career prospect.

| | |
|----------------|--|
| ACCA global | www.accaglobal.com |
| ACCA China | cn.accaglobal.com |
| ACCA Hong Kong | www.hongkong.accaglobal.com |

III. EXAMINATION STRUCTURES

Structure of the ACCA Qualification

Fundamental Level

Knowledge Module:

- F1 – Accountant in Business
- F2 – Management Accounting
- F3 – Financial Accounting

Skills Module:

- F4 – Corporate and Business Law
- F5 – Performance Management
- F6 – Taxation
- F7 – Financial Reporting
- F8 – Audit and Assurance
- F9 – Financial Management

Professional Level

Essentials:

- P1 – Professional Accountant
- P2 – Corporate Reporting
- P3 – Business Analysis

Options:

- P4 – Advanced Financial Management
- P5 – Advanced Performance Management
- P6 – Advanced Taxation
- P7 – Advanced Audit and Assurance

IV. ACCA QUALIFICATION

In order to qualify as an ACCA member, any individual registering on the ACCA qualification after 1 January 2007 will need to:

- pass or be exempted from up to 14 exams
- undertake a minimum of three-years' relevant practical experience and
- successfully complete an online ethics module.

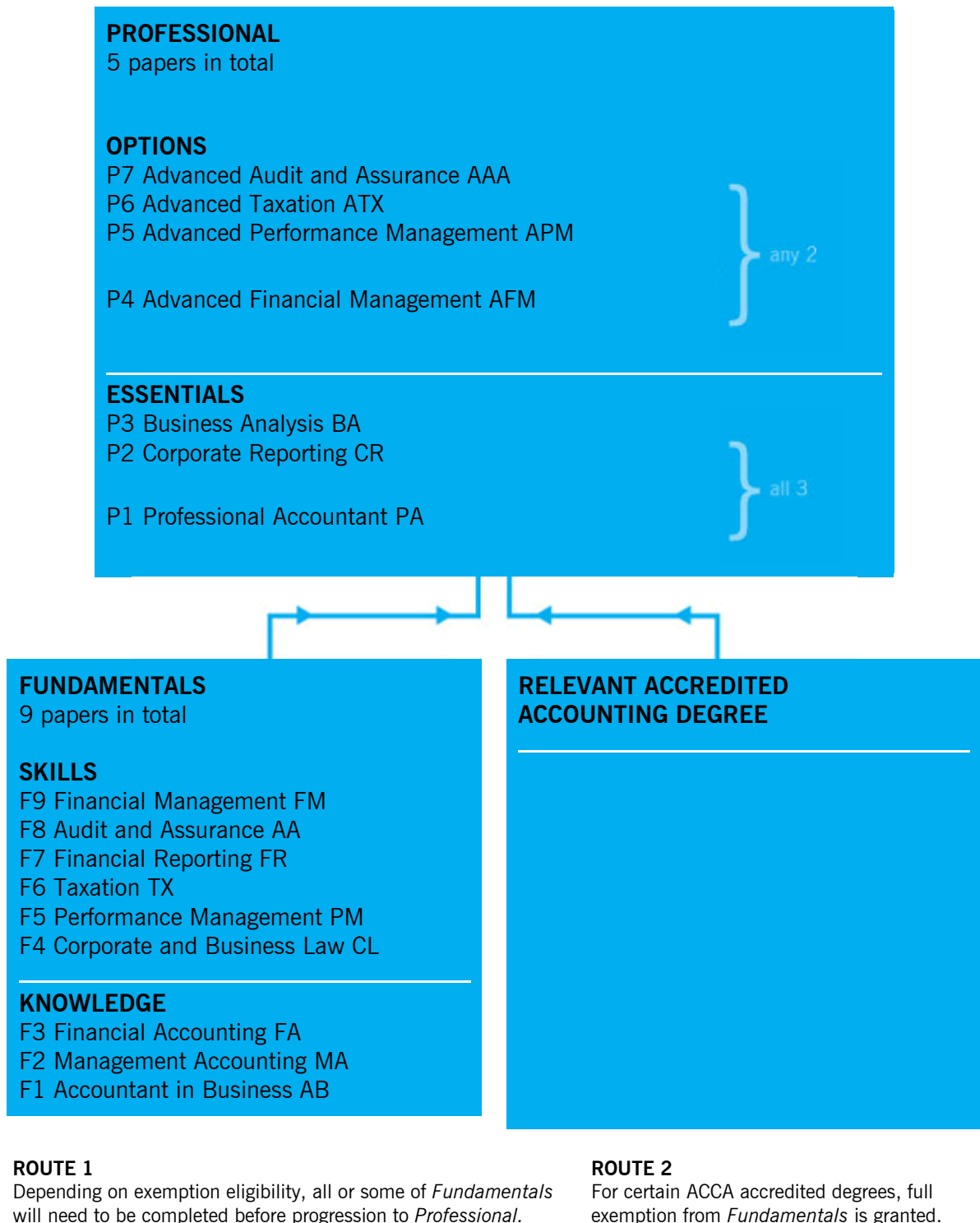
If you are a Professional ACCA student registered before 1 January 2007 and who was transferred to the current qualification, you will not be required to complete the online ethics module. However, it will be available to those individuals who wish to opt in.

A. The exams are divided into two levels – Fundamentals and Professional

The Fundamentals level is divided into two modules – Knowledge and Skills. The Knowledge module introduces students to the core areas of financial and management accounting. This provides the platform from which the other technical accountancy areas will be studied in greater detail in the Skills module. The Skills module contains six subjects which comprehensively cover the main technical areas that any accountant – regardless of their future career aspirations – are expected to have mastered. These comprise law, performance management, taxation, financial reporting, auditing, and financial management.

The Professional level is divided into 2 modules – Essentials and Options. Both modules have been set at an intellectual level equivalent to that expected of a student taking a Masters degree. The focus of the syllabuses at this level is to build upon the technical skills already acquired, and explore more advanced professional skills, techniques, and values that are required and used by the expert accountant acting in an advisory or consultancy role at a senior level. All students must complete the three papers in the Essentials module. The Options module contains 4 subjects with advanced-level syllabuses. These are directly underpinned and supported by their equivalent syllabuses within the Skills module in the Fundamentals level. The Options module subject exams assess the more advanced and sophisticated techniques that a professional needs in order to specialise in specific areas at work, or to follow as a career pathway in an advisory or consultancy role. Students select 2 out of 4 Option papers and are advised to choose the options that relate to their chosen or anticipated field of work.

B. Syllabus structure



C. Exam format

Knowledge module exams will be two hours long. They will be available both as computer-based exams (CBEs) – providing automatic marking and immediate results – and also as traditional paper-based exams. CBEs at higher levels of the qualification will not be introduced as part of the new qualification. However, as an organisation that is committed to utilising new technologies, ACCA is currently investigating the feasibility of developing CBEs for higher-level papers, with a view to introducing these at some time in the future. In June 2009 exam, we also piloted on-screen marking for papers attempted on the last day of the session.

Skills module exams will be three hours long and will make use of a range of assessment methods such as objective testing, short answer, extended computational exercises, essays, and scenarios.

Professional level exams will be three hours long and will make use of a range of assessment methods such as short answer, extended computational exercises, essays, scenarios, and case studies.

D. Progression through the syllabus

To satisfy the exam requirements to become an ACCA member, students must pass or be exempted from all nine exams in the Fundamentals level, pass all three exams in the Essentials module, and successfully complete two Options module exams in Professional level. Under the current qualification, there is no requirement for students to sit and/or pass any of the exams together, including the three Essentials module exams in the Professional level.

Students are expected to study each module – Knowledge, Skills, Essentials and Options – in order. Students may attempt a maximum of four exams at any one sitting. Papers may be attempted from different modules at the same sitting as long as the modules are attempted in order. Students may vary the order they attempt exams within each module but they may not vary the order of the modules.

E. Time limits

Students are given 10 years to complete the exams. Therefore, students registered in 2008 and 2009 will have until 2018 and 2019 respectively to complete the exams.

After 10 years, students who have not completed the exams will be offered the opportunity of moving to 'Subscriber' status. Subscriber status will give students access to student resources such as student accountant, but will remove them from the exam process.

Students may gain their 36-months' relevant practical experience before, during, or after passing their exams.

F. Exam Syllabus Online

The detailed syllabuses, study guides, pilot papers & past papers are available online now. Please visit <http://www.accaglobal.com/students/acca/exams/> for more detailed information.

G. Ethics Module

As part of your ethical development, students will be required to complete a Professional Ethics module, developed by ACCA. This will give students exposure to a range of ethical perspectives, and includes several self-tests which will require them to reflect on their own ethical behaviour and values. You will be able to apply what you have learned in a case study where you can experience an audit situation from two points of view – that of the auditor and the corporate financial accountant.

Students will be given access to the Professional Ethics module as soon as you become eligible to take Paper P1, *Professional Accountant*. It is recommended that students take the Professional Ethics module at the same time as, or before, the *Professional Accountant* paper is taken. While students have the flexibility to complete the ethics module at your own convenience, it must be completed before applying for full ACCA membership.

The module uses current best practices in online learning. Upon request, alternative arrangements will be provided for students who do not have access to the Internet.

Completing the Professional Ethics module will not be a requirement for students registered before 1 January 2007, although you will be encouraged to complete the module. All students registering or re-registering after January 2007, including CAT students transferring over to the ACCA Qualification will be required to complete the Professional Ethics module.

V. EXAMINATION REGULATIONS

1. To satisfy the exam requirements to become an ACCA member, students must pass or be exempted from all nine exams in the Fundamentals Level, pass all three exams in the Essentials module, and successfully complete two Options module exams in the Professional Level.
2. There is no requirement for students to sit and/or pass any of the exams together, including the three Essentials module exams in the Professional Level.
3. Students are expected to study each module – Knowledge, Skills, Essentials and Options – in order.
4. Papers may be attempted from different modules at the same sitting as long as modules are attempted in order.
5. Students may vary the order they attempt exams within each module but they may not vary the order of the modules.
6. Students may attempt a maximum of four exams in a six-month period, including paper-based and computer-based exams (CBEs).

Students who are eligible to take an option paper in June 2007 under the previous syllabus (ie notified in your February 2007 Exam Entry Form) will be allowed to take Options papers of the current syllabus with or before Essentials papers, subject to timetable clashes. These students will be required to attempt any outstanding papers in the Fundamentals level before or with papers in the Professional level. If students have a minimum of four papers to still complete in the Fundamentals level, the normal progress rules will apply on conversion.

This arrangement has been put in place to ensure students are not disadvantaged by conversion to the 2007 syllabus and their study patterns are not affected by the new progression rules.

Examination Results

Individual subject passes will be allowed for all papers. The pass mark for all papers is 50%.

VI. EXEMPTION, EXAMINATIONS & PRACTICAL EXPERIENCE REQUIREMENT

A. Registration Pack

You should receive a Post-registration student pack from ACCA in Glasgow office between 6-8 weeks after your registration. It contains:

- Syllabus of ACCA Professional Scheme, Study Guides
- Students' Handbook
- Rules and Requirements for Practical Experience
- Professional Ethics Module
- Student Registration Card
- General Details Letter with Personal Internet Passcode that enables you to login the "myACCA" of ACCA Website (www.accaglobal.com).

B. Applying for Exemptions on Registration for ACCA Professional

Exemptions will be assessed at the time of registration. You do not need to make a separate application for exemption. If ACCA does not have sufficient information to award the exemption from the appropriate papers, ACCA will contact you for additional information.

Global Web Exemption Enquiry System

ACCA Exemption Enquiry database enables students worldwide to access exemption information online www.accaglobal.com/students/study_exams/exemptions

The database displays many of the qualifications, which have been assessed by ACCA and allow exemptions from Professional and Technician examination schemes.

Further Exemptions

If you wish to claim further exemptions, please submit your application with related transcripts to either the Admission office in Glasgow (same address as ACCA Connect on page 29) or ACCA Hong Kong office. ACCA will send you an Exemption Notification and an invoice once the exemptions are awarded. The further exemption application form can be obtained from ACCA Hong Kong office.

Exemption Fees for 2009 (in respect to Dec 2009)

| | |
|-------------------------------|------|
| Knowledge Papers (per paper): | £ 50 |
| Skills Papers (per paper): | £ 60 |

You can settle your payment of exemption fees by credit card on the Internet <https://www.acca-business.org>.

| | |
|--|----------------------------|
| Examination Attendance Docket (EAD) | |
| ➤ for June diet | 2 - 3 weeks prior to Exams |
| ➤ for December diet | 2 - 3 weeks prior to Exams |

Examination Attendance Dockets will be sent by mail to all candidates. Duplicate copy can be downloaded from the website.

| | |
|--|----------|
| Examination Result Notification | |
| ➤ For June diet | August |
| ➤ for December diet | February |

Candidates will receive a hard copy of Combined Result/Status/Examination Entry Form from ACCA Glasgow office. In addition, candidates can request to receive the exam result via email or from ACCA website by using the personal passcode.

| | |
|--------------------------------------|------|
| Examination Fees for Dec 2009 | |
| ➤ Knowledge Papers (per paper) | £ 53 |
| ➤ Skills Papers (per paper) | £ 66 |
| ➤ Professional Papers (per paper) | £ 78 |

D. Change of Variant & Stream

The country tax/law variant you have selected will determine your choice of Accounting and Auditing Papers. You will have two streams to choose from, depending on your choice of variant.

If you apply for changing the tax/law variant and stream, you should do so by the following closing dates if the change is to be reflected in the Examination Entry Form. Applications should be made in writing and by outlining the reasons for your request. Alternatively, you may elect to change your Accounting and Audit stream by crossing the appropriate box on the Examination Entry Form.

Closing dates for change of stream:

- For June Exam 31 March (HK) or 15 April (UK)
- For December Exam 30 September (HK) or 15 October (UK)

E. Examination Centre

The Exam Center for Dec 2009 session is listed below. Detailed information of the exam venue will be included on your Exam Attendance Docket (EAD).

Exam Centre Name: Hong Kong
Exam Centre Code: I965

Exam venues for Dec 2009 session- Hong Kong:
Hong Kong International Trade & Exhibition Centre, 1 Trademart Drive, Kowloon Bay, HK

F. Jun 2009 Examination Session - Results

- By post
ACCA's Dec 2009 exam results will be dispatched to students by post in Feb 2010.
- On ACCA's website
Candidates can login to *myACCA* to view the results.
- By e-mail
Candidate can register to receive notification of examination results by e-mail.
Candidates who have not previously opted to receive their results/status form this way are encouraged to register at
<http://www.accaglobal.com/students/results/ways/>

G. Ban on Word-display Calculator

Students are advised that they are permitted to take into the examinations noiseless, cordless, pocket-sized, programmable or non-programmable calculator without graphic/word-display facilities in any language. ACCA would like to emphasize that candidates must abide by the regulations stipulated on the examination attendance docket.

H. Certificates

Certificates awarded with respect to papers completed at the Dec 2009 exam session will be dispatched directly to your mailing address in Mar 2010. For issuance of duplicate of certificates, there will be a fee of £20 charged per certificate.

I. Practical Experience Requirement (PER)

In order to achieve ACCA membership, trainees – students and affiliates – will be required to complete a minimum of three years' work experience that is relevant, supervised and meets certain specified workplace competences.

ACCA's practical experience requirement (PER) enables you to apply the knowledge gained through your exams; and develop the skills, attitudes and behaviours that you will need to demonstrate as a qualified accountant.

The TDM provides you with a valuable record of your workplace achievements – recorded through answering challenge questions. When these achievements are reviewed and signed off by your workplace mentor, the performance objective is achieved.

A paper-based version of the TDM will be available if you have no access to the internet. However if you use a paper-based version of the TDM you will need to retain hard copies of your responses to the challenge questions and of performance objectives you have had reviewed and signed off and therefore achieved as ACCA may require to view these for PER audit purposes.

Performance Objectives

In order to meet ACCA's practical experience requirement, you must demonstrate effectiveness and achievement in the workplace by meeting ACCA's performance objectives, overseen and agreed by a workplace mentor.

You need to demonstrate that you have met a range of workplace performance objectives. Performance objectives are benchmarks of effective performance that describe the types of work activities you will be involved in as a trainee accountant. They also outline the values and attitudes you should demonstrate as you fulfil the PER.

Performance objectives are divided into nine key areas of knowledge which are closely linked to the exam syllabus – reinforcing that any knowledge developed through the exams process will have a clear application in the workplace. You will be required to achieve 13 performance objectives in total - **all nine from Essentials** and **any four from Options**.

You will demonstrate you have achieved a particular performance objective by responding to a set of 'challenge questions' – questions similar to those asked in a performance review, interview or appraisal. This will help you to describe your workplace achievements and encourage you to think about the quality of the work you have produced. It will also encourage you to evaluate how the work you have completed has contributed to the workplace and benefited your employer.

Here is a list of Performance Objectives:

| ESSENTIALS (all nine to be completed) | OPTIONS (four to be completed) |
|---|---|
| Professionalism, ethics and governance | Financial accounting and reporting |
| 1. Demonstrate the application of professional ethics, values and judgement | 10. Prepare financial statements for external purposes |
| 2. Contribute to the effective governance of an organisation | 11. Interpret financial transactions and financial statements |
| 3. Raise awareness of non-financial risk | Performance measurement and management accounting |
| Personal effectiveness | 12. Prepare financial information for management |
| 4. Manage self | 13. Contribute to budget planning and production |
| 5. Communicate effectively | 14. Monitor and control budgets |
| 6. Use information and communications technology | Finance and Financial management |
| Business management | 15. Evaluate potential business/investment opportunities and the required finance options |
| 7. Manage on-going activities in your area of responsibility | 16. Manage cash using active cash management and treasury systems |
| 8. Improve departmental performance | Audit and assurance |
| 9. Manage an assignment | 17. Prepare for and collect evidence for audit |
| | 18. Evaluate and report on audit |
| | Taxation |
| | 19. Evaluate and compute taxes payable |
| | 20. Assist with tax planning |

Annual PER Return

As part of the PER, you are required to make an annual return to ACCA, declaring which performance objectives you have achieved in the previous 12-month period and how long you have been working in a relevant accounting role. The annual return confirms your progress towards becoming a professional accountant - helping you on your way to gaining ACCA membership.

You can record your progress towards achieving performance objectives using the trainee development matrix (TDM). You can submit your annual return online at any time during the year. If you are completing a paper-based annual PER return, this will be sent out with reminders for student subscriptions. Irrespective of whether you complete an online or paper-based annual return, ACCA will need to receive your annual PER return by 1 January of each year for the previous calendar year. You may wish to co-ordinate completing the annual return with your work appraisals and reviews.

All trainees (including full-time students and affiliates) need to submit an annual PER return. If you have not gained any practical experience during the year, you can specify the reason e.g. studying full-time, not working in a relevant role.

ACCA will continue to recognise work experience gained before, during or after completing the ACCA exams but strongly recommend you gain your experience alongside or soon after completing the exams.

TDM Guidance Videos

ACCA has produced 18 short videos and pod casts to assist trainees and workplace mentors in completing the trainee development matrix (TDM). These provide a step-by-step guide to the functionality of the TDM. To access the videos, please visit <http://www.accaglobal.com/allnews/students/2007/NEWSQ4/News/3051210>

For detailed information on PER, please visit <http://www.accaglobal.com/students/acca/per/>

J. *Student accountant & news update* for Hong Kong Students

You will receive a digital copy of the ***student accountant*** every month and a quarterly student magazine, ***news update*** from the Hong Kong office.

K. Annual Subscription Fee

Every student is required to pay a subscription for that year in order to remain active on the registry. Annual Subscription invoices will be issued in November and is due on 1st of January of the next year. You can pay your subscription fee at ACCA's e-business website <https://www.acca-business.org>.

Forthcoming Exam Schedules

Dec 2009 exams will be held from Dec 7 to Dec 16
Jun 2010 exams will be held from Jun 7 to Jun 16

Please refer to the following website for ACCA examination details:
<http://www.accaglobal.com/students/exams/timetables/acca>

VIII. RESOURCES FOR VARIANT PAPERS AND ADAPTED PAPERS - HONG KONG

Variant Papers

For Hong Kong tax/law variant papers, Papers F4, F6 & P6, you may access the following resources from ACCA website:

- Syllabus and study guide
- Examinable documents
- Examiner's reports
- Examiner's approach interview
- Sample exam papers
- Technical articles

Adapted Papers

The syllabus of Hong Kong stream examination is the same as International Stream examination as far as content is concerned.

For syllabus and relevant texts of Hong Kong adapted papers, Paper F3, F7, F8, P2 & P7, please refer to syllabus of International stream.

ACCA's Examinable Document Rule

For paper-based exams regulation *issued* or *legislation* passed on or before 30 September, will be assessed from 1 June of the following year to 31 May of the year after. Therefore, paper-based exams in June 2009, December 2009 (and March 2010 for Russian DipIFR only) will be assessed on regulations issued and legislation passed on or before 30 September 2008.

The above rule applies to all papers and paper versions with the exception of taxation papers in Hong Kong, Singapore and Zimbabwe.

Taxation papers in Hong Kong will have an annual cut off of 31 May. The annual cut off applies to the December exam session of the same calendar year and June of the following year.

Regulation issued or legislation passed in accordance with the above dates may be examinable even if the *effective* date is in the future.

For more detail on all papers and computer-based exams you should refer directly to the examinable documents and syllabus study guides within the student and affiliate section of ACCA's website.

This change is applicable to all of ACCA's qualifications; ACCA Qualification, CAT Qualification, DipFM and DiplFR.

Update on Syllabus & Study Guide

ACCA publishes detailed *Syllabuses and Study Guides* for all its qualifications. Each *Syllabus* outlines the overall aims, objectives, and broad learning outcomes of a paper. The *Study Guide* comprises a detailed list of learning outcomes covering the precise knowledge areas, standards, theories and models to be examined. It is designed to help you plan your studies and to provide a more detailed interpretation of the syllabus for ACCA's professional examinations.

ACCA continually updates its syllabuses to reflect the rapidly changing accounting environment. *Study Guides* are also updated every year. It contains both the Syllabus and Study sessions for each year, which you can follow when preparing for the examination. It may also indicate what the examiner expects of candidates for each part of the syllabus, and therefore gives you guidance in the skills you are expected to demonstrate in the examination.

Syllabus and study guide 2009 has been published on ACCA website, please refer to <http://www.accaglobal.com/students/acca/exams/> .

Any changes to the *Syllabus and Study Guides* are supported by the exam notes which will be published in the February and September issues of *student accountant*.

IX. RELEVANT READING LIST – HK VARIANT PAPERS

Paper F4 (HKG) Corporate and Business Law:

- V Stott, **An Introduction to Hong Kong Business Law**, Longman
- Anne Carver, **Hong Kong Business Law**, Longman
- C Pedley Chau, D Roebuck, **Hong Kong Contracts Hong Kong**, University Press
- C Shum, **Business Associations**, Hong Kong University Press
- J Sihombing, **Goods**, Hong Kong University Press
- P Wesley-Smith, **An Introduction to the Hong Kong Legal System**, Oxford University Press
- R Wickens, **Professional Liability**, Hong Kong University Press
- V Stott, **Hong Kong Company Law**, Butterworths
- H R Hahlo, **Hahlo's Casebook on Company Law**, Sweet & Maxwell
- L S Sealy, **Cases and Materials in Company Law**, Butterworths
- **Companies Ordinance Hong Kong**, Government Printer
- **The Basic Law of the HKSAR of the People's Republic of China**

For additional reading list, please refer to page 10-11 of the study guide which can be downloaded at <http://www.accaglobal.com/students/acca/exams/>

Paper F6 (HKG) Taxation:

- ***Inland Revenue Ordinance***
- IRD, IRD, ***Departmental Interpretation and Practice Notes*** and other publications by the IRD
- Smith & Macpherson, ***Hong Kong Taxation: Law & Practice***, The Chinese University Press
- ***Hong Kong Master Tax Guide***, CCH
- Patrick Kin Wai Ho, ***Hong Kong Taxation and Tax Planning***, PPC

- Samuel Chan & Daniel Cheung, *Hong Kong Taxation Study Text*, APS
- Dora Lee & Ho Chi Ming, *Advanced Taxation in Hong Kong*, Longman

Paper P6 (HKG) Advanced Taxation:

- Smith & Macpherson, *Hong Kong Taxation: Law & Practice*, The Chinese University Press
- *Inland Revenue Ordinance*
- *Stamp Duty Ordinance*
- IRD, *Departmental Interpretation and Practice Notes* and other publications by the IRD
- *Hong Kong Master Tax Guide*, CCH
- Patrick Kin Wai Ho, *Hong Kong Taxation and Tax Planning*, PPC
- Dora Lee & Ho Chi Ming, *Advanced Taxation in Hong Kong*, Longman
- Samuel Chan & Daniel Cheung, *Hong Kong Taxation Study Text*, APS

X. ACCA Approved Learning Partners – Student Tuition

High-quality tuition is integral to ACCA's growth and reputation strategies. As an organisation, ACCA does everything it can to signpost quality tuition to students. The Approved Learning Partners – Student Tuition programme, launched in September 2007, which replaced the previous University and College Registration Scheme (UCRS), is a formal recognition of the quality tuition and support that leading tuition providers offer to ACCA students globally. It is the platform from which ACCA will develop a mutually-beneficial relationship with tuition providers, increasing the availability of effective and innovative ACCA course delivery and first-class student support.

Updated information on list of tuition providers on the new programme is now available on the web (<http://www.accaglobal.com/students/study/search>).

| | | | |
|--|----------------------------|---------------|-----------------|
| Accountancy Training Company (ATC) | www.atcexam.com | Gold Approved | + 852 3102 0628 |
| FTMS Training Systems (HK) Ltd | www.ftmsglobal.com | Gold Approved | + 852 2882 8733 |
| HKU School of Professional and Continuing Education | www.hkuspace.hku.hk | Gold Approved | +852 2867 8474 |
| Kaplan Financial (HK) Ltd | www.kaplanfinancial.com.hk | Gold Approved | + 852 2526 3686 |

Please visit the above links for information on ACCA prep and revision courses taught by different Approved Learning Partners.

For detailed status of tuition providers, please visit the website:
<http://www.accaglobal.com/students/study/>

XI. STUDY MATERIALS & SUPPLIERS

There are a number of sources from which you can obtain a series of study materials for the ACCA examinations.

Kaplan Publishing
– ACCA's approved publisher
Website: www.kaplanfinancial.com

Relevant Texts offered
All ACCA Complete Text for Dec 09 and Jun 10 will be available by mid of Aug 2009.
2009 exam kits are now available

BPP Publishing Limited
Website: www.bpp.com

All papers in Fundamental and Professional Levels. BPP study text for Dec 09 and Jun 10 are now available.

- Variant paper: UK variant only
- Adapted paper: UK stream and International stream

Kaplan Financial (HK) Ltd
Website: www.kaplanfinancial.com

All ACCA Complete Text for Dec 09 and Jun 10 will be available by mid of Aug 2009.
2009 exam kits are now available

FTMS Training Systems (HK) Ltd
Websites: www.ftmsonline.com
www.ftmsglobal.com

Text book, Revision Kit and Passcard published by BPP

Accountancy Training Company
Website: www.atcexam.com

ACCA series including text, revision packs for Papers P6HKG onwards to all Professional Level papers

Bookshops in Hong Kong Selling ACCA Textbooks

BLOOMSBURY BOOKS LTD
Shop 102, 1/F, Hutchison House,
10 Harcourt Road , Central, Hong Kong
Tel: 2110 9828 Fax: 2877 0755

FTMS TRAINING SYSTEMS (HK) LTD
6/F AIA Plaza, 18 Hysan Avenue,
Causeway Bay, Hong Kong.
Tel: 2882 8733 Fax: 2881 0920

HONG KONG BOOK CENTRE
On Lok Yuen Building, 25 Des Voeux Road
Central, Hong Kong
Tel: 2522 7064 Fax: 2868 5079

THE COMMERCIAL PRESS (HK) LTD &
BRANCHES
Causeway Bay Branch, 9 Yee Wo Street,
Causeway Bay Hong Kong
Tel: 2890 8028 Fax: 2895 1027

COSMOS BOOKS LTD
1st Floor, 30 Johnston Road, Wanchai,
Hong Kong
Tel: 2866 1677 Fax: 2529 3220

KAPLAN FINANCIAL (HK) LTD
Unit 2, 1/F, Far East Finance Centre,
16 Harcourt Road, Admiralty, Hong Kong
Tel: 2526 3686 Fax: 2501 0589

SWINDON BOOK CO LTD & BRANCHES
13-15 Lock Road, Tsimshatsui,
Kowloon, Hong Kong
Tel: 2366 8001 Fax: 2739 4975

JOINT PUBLISHING COMPANY &
BRANCHES
Central Branch, 9 Queen Victoria Street,
Central, Hong Kong
Tel: 2868 6844 Fax: 2525 8355

HONG WING BOOKSTORE
G/F – 2F, 63A, Tung Choi Street,
Mongkok, Kowloon
Tel: 2391 0585 Fax: 2789 8082

CHUNG HWA BOOK COMPANY &
BRANCHES
55H Hip Wo Street
Kwun Tong, Kowloon
Tel: 2389 4925 Fax: 2343 1727

XII. SERVICES FROM ACCA HONG KONG

A. Students' Training and Activities

ACCA Hong Kong organises regular technical seminars, soft-skill training programs and social activities for all students. Please keep a close watch in our ACCA website, <http://www.hongkong.accaglobal.com/>, *student accountant* and *news update* for the schedules of the upcoming training programs and activities.

B. ACCA Hong Kong Library

The library, located at the ACCA Hong Kong Office, is open to both ACCA members and students. A valid ACCA Student Card must be presented when borrowing library materials. Please bear in mind that ACCA Student Cards are not transferable.

Students can borrow up to 3 items per visit and the loan period is 14 days.

A list of new books in library can be found from our Website:

<http://hongkong.accaglobal.com/hongkong/members/information/library/>

Opening hours of ACCA library is as follows:

| | |
|---------------------------|---------------|
| Monday to Friday | 10.00 – 18.00 |
| Saturday | 09.30 – 13.00 |
| Sundays & public holidays | Closed |

Library rules highlights

1. Library materials can be borrowed for a period of 14 days.
2. No reservation of library material is allowed.
3. Loan Period of library material(s) can only be extended once with a period of 7 days. Loan period can be extended either in person, via email to students@hk.accaglobal.com or by fax to 2868 4909 within the office hour on or before the due date. Extension made by telephone will not be accepted. A confirmation will be sent to you upon receipt of your request confirming the extended loan period. If you do not receive the confirmation, please contact ACCA HK office at 2524 4988 for assistance.
4. Loan period extension is not allowed for library material(s) which is/are initially borrowed during the period from 15 April to 15 June and 15 Oct to 15 Dec (all dates inclusive).
5. Library services will be suspended from any library users who fail to comply with Library Regulations.

For full library rules, please refer to

<http://hongkong.accaglobal.com/hongkong/members/information/library/regulations>

C. Delivery Service

Delivery service is available for students at the following charges:

| Categories | Administrative and Courier Charges |
|-------------------------------------|------------------------------------|
| Annual Subscription / Annual Return | HK\$20 |
| Examination Entry Form | HK\$20 |
| Exemption Invoice | HK\$20 |
| Application for Exemption | Free of Charge * |

- The ACCA HK reserves the right to revise the charges without prior notice.
- Delivery Services will be provided to all students. There is no guarantee the documents will reach ACCA Glasgow office on time if document(s) is/are submitted after closing dates of Hong Kong office.
- * The delivery services to ACCA Glasgow via ACCA Hong Kong office will be provided free of charge to students who apply for further exemption with submission of less than 10 pages, the handling charges for additional document will be subjected to the postage fee if applicable.

XIII. STUDENTS' BENEFITS

Discounts at Bookshops

1. On presentation of the valid ACCA student card or ACCA student visa card, students will enjoy the following discounts at the Bloomsbury Books Limited:

| | |
|--|-----|
| ✧ Kaplan Publishing /BPP ACCA & CAT series | 20% |
| ✧ Overseas supplied business and selected student law titles | 15% |
| ✧ Locally supplied business and selected student law titles | 10% |
| ✧ General books | 10% |

The Bloomsbury Books Limited is now located at Shop 102, 1/F, Hutchison House, 10 Harcourt Road, Central. Tel: 2110 9828 Website: www.bloomsbury.com.hk

2. 20% book discount from Kaplan Publishing on all Kaplan Series.

Kaplan Financial Hong Kong is located at Unit 2, 1/F, Far East Finance Centre, 16 Harcourt Road, Admiralty, Hong Kong.
Tel: 2525 3686 Website: www.kaplanfinancial.com.hk

3. 15% discount from FTMS Training Systems (HK) Ltd on the following books:

- ✧ ACCA Home Study Pack published by FTMS Online PTE Ltd
- ✧ Text book, revision kit and passcard published by BPP

FTMS Training Systems (HK) Ltd is located at 6/F AIA Plaza, 18 Hysan Avenue, Causeway Bay, Hong Kong. Tel: 2882 8733 Website: www.ftmsglobal.com

4. 20% discount from Accountancy Training Company (ATC) on the following items:

- ✧ ACCA series including text, revision pack for Papers F6HKG onwards to all Professional Level Papers.

ACCA Affinity Visa Card

ACCA Hong Kong and Dah Sing Bank offer the ACCA Affinity Visa Card to ACCA Professional and Certified Accounting Technician students in Hong Kong. Successful applicants will enjoy a host of exclusive benefits including perpetual annual fee waiver, "Instant Cash Reward" Benefit and privileged banking services. Approval of applicants is subject to the credit policy of the Dah Sing Bank.

For enquiries or details of application forms, please contact Dah Sing Credit Card Customer Service Hotline on 2828-8168 or ACCA Hong Kong on 2524-4988.

Bloomsbury Membership Scheme

To enhance your shopping experience, Bloomsbury Books would like to invite ACCA students to join their membership programme. Becoming a member will guarantee you discounts in buying a vast range of products. This is an exclusively service offered for members only. With one-off registration, simply present your ACCA student card during a purchase at Bloomsbury or you can register online at www.bloomsbury.com.hk. More information can also be found on this website.

XIV. UK USEFUL CONTACTS

ACCA has launched ACCA Connect, a dedicated global customer service centre for all its members and students around the world. Located at ACCA's Glasgow office, ACCA Connect now provides a personal response to enquiries six days a week, Sunday to Friday. For details, please refer to <http://www.accaglobal.com/contacts/connect/>

ACCA Connect

2 Central Quay
89 Hydepark Street
Glasgow G3 8BW
United Kingdom
tel: +44 (141) 582 2000
fax: +44 (141) 582 2222
email: students@accaglobal.com

Student Services Department

The Association of Chartered Certified Accountants
2 Central Quay
89 Hydepark Street
Glasgow G3 8BW
United Kingdom
tel: +44 (0)141 534 4040
fax: +44 (0)141 534 4141

Post-Admission Enquiries

For questions relating to pending applications, claiming exemptions, and administrative queries from registered students
tel: +44 (0)141 582 2000
fax: +44 (0)141 582 2222
e-mail: students@accaglobal.com

Education Enquiries

For technical queries relating to the syllabuses, and for queries from Tuition Providers
tel: +44 (0)20 7396 5891
fax: +44 (0)20 7396 5868
e-mail: education@accaglobal.com

Examination Enquiries

For enquiries relating to examination sessions, examination results and registrations for

examinations

tel: +44 (0)141 582 2000

fax: +44 (0)141 582 2222

e-mail: students@accaglobal.com

International Corporate Development

Information on ACCA's international network & ACCA's international recognition

tel: +44 (0)20 7396 5725

fax: +44 (0)20 7396 5771

e-mail: corporate.development@accaglobal.com

Website Enquiries

For technical comments, questions, or queries relating to the website

e-mail: webmaster@accaglobal.com

XV. ACCA SERVICES ON THE WEB

Our ACCA website, www.accaglobal.com is a 24-hour-open resourceful database and service centre for our student members. Useful information, like past exam Q&As and references are at your fingertips.

Students will be able to grasp the latest information on student training programs, obtain e-mail notification of exam results, download past ACCA examination Q&As, reference articles, exam syllabus, study guides, reference textbooks and update personal particulars. Please keep close watch to the resourceful website at www.accaglobal.com and www.hongkong.accaglobal.com.

myACCA

You can access to “*myACCA*” by entering your ACCA Student Registration Number and an individual Internet passcode, which is stated on the Welcome Letter included in your Post Registration Pack.

For security reasons, we do not, under any circumstances, give out passcodes over the telephones. To request a new passcode, you should enter your registration number and then press the “Request New Passcode” button on login page, <http://www.accaglobal.com/RequestPasscode>.

Useful links

To encourage students to frequently use online service, here are some hyperlink addresses for easy access:

Update personal particulars:

<http://www.accaglobal.com> and click *myACCA*

- View the key items in your personal record as it exists in our database
- Make real time changes to your address and the business sector in which you work. Make secure payment of your ACCA subscription over the Internet, by credit or debit card.
- Enter to sit the forthcoming examinations over the Internet, and pay by credit/debit card.
- Change your preferred examination center until the closing date indicated in the Examination Options Menu.
- Change your password to any combination of letters or numbers which you choose, up to a maximum of 15 characters.
- View your examination results on the website.
- Register to receive notification of your examination results by e-mail.

Important Dates: <http://www.accaglobal.com/students/acca/info/dates>

Past exam Q&A (Essential paper specific resources):

<http://www.accaglobal.com/students/acca/exams/>

Free access to examination questions and answers for the last few diets.

Comparison tables of Hong Kong Accounting & Auditing Standards and IAS:

http://hongkong.accaglobal.com/hongkong/students/information/paper_resources/comparisons

Exemption enquiry database:

<http://www.accaglobal.com/join/exemptions/>

Upcoming events:

<http://www.hongkong.accaglobal.com/hongkong/members/events/>

XVI. ACCA/Oxford Brookes University Partnership Degree Scheme

With the introduction of the ACCA Qualification in 2007, a revised BSc (Hons) in Applied Accounting degree programme was approved by ACCA and Oxford Brookes University.

If you registered with ACCA before 1 January 2007 then you may have the opportunity to complete the current BSc degree programme before 31 July 2008 - depending on your progress in the ACCA exams. If you are not able to complete the current BSc degree programme before this date, then you will be automatically transferred to the revised programme on 1 August 2008.

If you registered for the ACCA Qualification on or after 1 January 2007, then the requirements of the revised BSc degree programme apply to you.

Please note that you have 10 years from your initial date of registration onto the ACCA's professional qualification within which to complete the BSc degree. The change from the current to the revised degree programme does not affect this requirement. No extra time is being given to students who transfer from the current degree programme to the revised degree programme. If you have already passed your 10 year deadline then you cannot complete either the current or revised degree programme.

Eligibility

To be awarded the BSc (Hons) in Applied Accounting you must:

- be registered with Oxford Brookes University i.e. opted-in to the BSc degree scheme before passing any of the three ACCA Fundamentals papers, F7, F8 and F9
- pass the three ACCA Fundamentals papers F7, F8 and F9 and pass other papers as required to successfully complete all nine Fundamentals level papers
- complete the ACCA Professional Ethics module
- complete and pass the Oxford Brookes University Research and Analysis Project
- complete the BSc degree scheme within 10 years of your initial registration onto the ACCA's professional qualification.

Please note that you must successfully complete the Fundamentals level exam papers, F1–F9, and complete the Professional Ethics module before submitting a Research and Analysis Project (RAP) to Oxford Brookes University.

For details of the revised scheme, please visit
<http://www.accaglobal.com/students/bsc/eligibility/>

Submission periods

The next RAP submission period, and the dates on which RAP grades and BSc degree results will be despatched, are as follows:

Period 19

| | |
|--|-----------------------|
| Earliest receipt of RAP by Oxford Brookes University | 1 November 2009 |
| Latest receipt of RAP by Oxford Brookes University | 30 November 2009 |
| Oxford Brookes University BSc Examination Board | March 2010 |
| RAP and BSc degree results despatched | Wednesday 31 Mar 2010 |

For further information, please contact acca@brookes.ac.uk