

DECEMBER 2009 EXAMINATION DIET - TIMETABLE

(Start from Hong Kong Time: 15:00 hrs)

<p>MONDAY 7 DECEMBER F6 Taxation P6 Advanced Taxation</p> <p>*1 <i>Recording Financial Transactions</i> *6 <i>Drafting Financial Statements</i></p>	<p>TUESDAY 8 DECEMBER F4 Corporate and Business Law P7 Advanced Audit and Assurance</p> <p>*2 <i>Information for Management Control</i> *7 <i>Planning, Control & Performance Management</i></p>	<p>WEDNESDAY 9 DECEMBER F3 Financial Accounting F8 Audit and Assurance</p> <p>*3 <i>Maintaining Financial Records</i></p>
<p>THURSDAY 10 DECEMBER F9 Financial Management P4 Advanced Financial Management</p> <p>*4 <i>Accounting for Costs</i></p>	<p>FRIDAY 11 DECEMBER F2 Management Accounting P5 Advanced Performance Management</p> <p>*5 <i>Managing People and Systems</i></p>	
<p>MONDAY 14 DECEMBER F5 Performance Management P1 Professional Accountant</p> <p>*8 <i>Implementing Audit Procedures</i></p>	<p>TUESDAY 15 DECEMBER F7 Financial Reporting P2 Corporate Reporting</p> <p>*9 <i>Preparing Taxation Computations</i></p>	<p>WEDNESDAY 16 DECEMBER F1 Accountant in Business P3 Business Analysis</p> <p>*10 <i>Managing Finances</i></p>

*CAT Scheme exams

Exam Regulations:

1. You are required to comply in all respects with any instructions issued by the registrar, exam supervisor, and invigilators before and during an exam.
2. You may not attempt to deceive the registrar or the exam supervisor by giving false or misleading information.
3. You are not allowed to take to your desk, any books, notes or other materials except those authorised by the registrar. If you are found to have taken to your desk, or possessed while at that desk, unauthorised materials which are relevant to the syllabus being examined, it will be assumed that you intended to use them to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, it shall be you to prove that you did not intend to use the materials to gain an unfair advantage in the exam.
4. You may not assist, attempt to assist, obtain, or attempt to obtain assistance by improper means from any other person during your exams.
5. You are required to adhere at all times to the Instructions to Candidates, which you receive with your *Examination Attendance Docket*.
6. You are required to comply with the exam supervisor's ruling. Supervisors are obliged to report any cases of irregularity or improper conduct to the registrar. The supervisor is empowered to discontinue your exam if you are suspected of misconduct and to exclude you from the exam hall.
7. You may not engage in any other unprofessional conduct designed to assist you in your exam attempt.
8. You are not permitted to remove either your script booklet or your question paper from the exam hall. All exam scripts remain the property of ACCA.

These regulations are reproduced on your *Examination Attendance Docket* which you should take time to familiarise. In order to be eligible to sit your exams, you must sign your docket confirming your agreement and understanding to comply with these regulations.

Important Examinations Rules

1. For candidates sitting the December 2009 examination diet, please be reminded to arrive on time for your examination(s). The supervisor will not allow you to enter the examination hall after the first hour of the examination.
2. Candidates are not permitted to leave the hall until the end of the session and are only permitted to take into the Examination Hall noiseless, cordless pocket, programmable or non-programmable calculators without graphic / word-display facilities in any language.
3. Mobile phones or pagers should be switched off in the Examination Hall and are **not** permitted to be taken to your desk under any circumstances. Mobile phones are **not** permitted on your desk even if they remain switched off.
4. Every effort is made to ensure that you sit your exams in the best conditions. However, if you have a complaint regarding the centre operation, you should make this known to the examination supervisor in the first instance. The supervisor will do everything within their power to resolve the matter to your satisfaction there and then. If the complaint is of a fundamental nature, ACCA will take whatever further remedial action it considers appropriate in the circumstances.
5. For security reasons, the exams are held concurrently in five different time zones. Students are therefore not permitted to leave the hall permanently until the end of the examination session. Any student in breach of this regulation will be reported.
6. Students taking three-hour exams are given an additional 15-minute reading and planning time (RAPT). The exam start times remain the same and exams will end 15 minutes later than usual. During RAPT, candidates can annotate their question paper, but are not permitted to open their script booklet or make notes on the cover.

GENERAL ISSUE

Important Dates 2009

WEEK COMMENCING 17 AUGUST	The examination results for June 2009 session will be emailed on this date. Exam results will be sent via post from 19 August (Wednesday).
31 AUGUST	Candidates should receive a Combined Result/ Status/ Examination Entry Form (EEF) from ACCA Glasgow. Those candidates who have not received the document by this date should complete the request coupon and return it to ACCA Hong Kong.
15 SEPTEMBER	If you wish to sit at a Special Examination Centre which is not included on our list of centres, you must submit your request for the December sitting by this date.
30 SEPTEMBER	Submission of Examination Entry Form (EEF) for December 2009 All completed EEF together with appropriate payment must reach ACCA Hong Kong on or before this date if delivery service is required. Change of Variant/ Stream: Student is only allowed to sit one variant and one stream at any one examination session. Please note, however, there is no limit to the number of changes a student can make to his/ her variant and stream options. Students who wish to change your tax/ law variant or stream to be reflected in the December 2009 Examination Entry Acknowledgement (EEA), should make your applications in writing, outlining the reasons for your request by this date to ACCA Hong Kong.
15 OCTOBER	This is the due date for submission of changes for tax/ law variant or stream for December 2009 Examination to ACCA Glasgow office. All completed EEF together with appropriate payment must reach ACCA Glasgow office on or before this date. This date is also due for online exam entry for students.
16 OCTOBER – 8 NOVEMBER	Late examination entry If you miss the regular exam entry deadline, you have up to three weeks to submit your exam entry through the online late exam entry process. There is a charge of £110 per paper plus the exam entry fee for this service. Please note that this is only an online service via myACCA. ACCA cannot process late paper exam entry forms during this time.
22 OCTOBER	Graduation Ceremony & Top Achievers' Awards Presentation 2009.
3RD WEEK OF NOVEMBER	Examination Attendance Docket (EAD) which you require to gain admittance to the exam centre will be dispatched from ACCA head office in the week commencing 17 November 2009. Duplicate copy of EAD can also be downloaded at myACCA by end of November.

Request New Pass code

A pass code has been sent to every student with the Registration Pack. If you have forgotten your pass code, you can request a new one at www.accaglobal.com/RequestPasscode/.

If you can confirm the registration number, e-mail address and date of birth recorded in your registry, ACCA Glasgow office can email a new pass code to you. Alternatively, it will be sent to your registered mailing address in about 10 working days.

ACCA'S RULE TO EXAMINABLE DOCUMENTS UPDATE



Please note that there is an important change relating to ACCA's rule to update examinable documents.

What is the change?

ACCA used to update examinable documents every six months. Going forward, ACCA will update examinable documents on an annual basis.

For paper-based exams in December 2009, they 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.

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

When will this change come into effect?

Unless otherwise indicated by the examinable documents for the December 2009 exam session, the closing deadline for changes to examinable documents was 30 September 2008. These examinable documents will be relevant for December 2009 exam session.

As a student, how do I benefit from this rule change?

The major benefits are you will now have longer time to prepare for the exams and increased clarity and assurance as to what will be examinable at each exam session.

What are examinable documents and syllabus study guides?

The syllabuses for ACCA's range of qualifications are based on and make reference to a range of materials

including legislation, standards, exposure draft and interpretations. Any changes to these types of documents will now have to be communicated by 30 September of each year if they are to be examined in June or December of the following year.

Where to find the most up to date examinable documents and syllabus study guides?

Examinable documents and syllabus study guides applicable to forthcoming exams can be found in exam paper resources within the student and affiliates section of ACCA's website for each paper.

This section of the website contains information and guidance covering a number of areas of potential interest to students from studying, applying for examinations and exemptions to careers and applying for membership. You are strongly advised to visit this section of the website.

PLAN YOUR STUDY

To help you in preparing for your December 2009 exams, ACCA Hong Kong has scheduled the following events:

- **Study Companion Group** to help students attempting the same paper(s) form small study groups in preparing for ACCA exams, and to

introduce highlights of online study resources.

- **Exam Technique Workshop** to discuss approach on study and to understand the key to success in an ACCA exam. What are the do's and don'ts in the exam centre and how one can enhance your presentation.

- **Technical Seminars** focus on a few subjects of a syllabus that stimulate meaningful and thoughtful discussion. The seminars also serve as forums for the renowned speakers or subject matter experts to share their practical and personal business experience.

Refer to the inserts of this magazine for the enrolment details.

For your study

- Prepare at least two to three months prior to the exam.
- Do not make the exam your first attempt – practice past ACCA examination papers under examination conditions. Take note of the marking scheme and mark your own work accordingly.
- Review examiner's report.
- Check out:
<http://www.accaglobal.com/students/acca/> (for ACCA students)
<http://www.accaglobal.com/students/cat/> (for CAT students)

- Other relevant information:

Exam Study Tips

<http://www.accaglobal.com/allnews/students/2007/NEWSQ2/Features/2960549>

Study Tips for ACCA Exams

http://hongkong.accaglobal.com/pubs/hongkong/students/newsupdate/archive/2008/17/learning_centre.pdf

Changes to examinable document rule

<http://www.accaglobal.com/allnews/students/2009/NEWSQ1/Features/3184825>

ACCA

Examiners' Interviews 2009

http://www.accaglobal.com/learningproviders/tuition_provider/interviews2009/

How to earn Professional Marks for Paper P1 Professional Accountant

http://accastudent.newsweaver.co.uk/images/7062/12242/103582/86-89T_PROFESSIONAL_MARKS_EDIT.pdf

Maximise your marks in ACCA exams

http://www.accaglobal.com/pdfs/international/hongkong/sa_may09_exam.pdf

CAT

Transitional changes to the CAT qualification

http://www.accaglobal.com/pubs/students/publications/student_accountant/archive/sa_jan09_owen.pdf

Changes to CAT qualification from June 2009 (Page 44 of News Update Spring 2009 issue)

http://www.hongkong.accaglobal.com/pubs/hongkong/students/newsupdate/archive/2009/21/exam_matter9.pdf