



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



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

Qualification Programme (QP)

Associate Modules 1 – 5

Computer-based Examinations (CBE)

Candidate Guide



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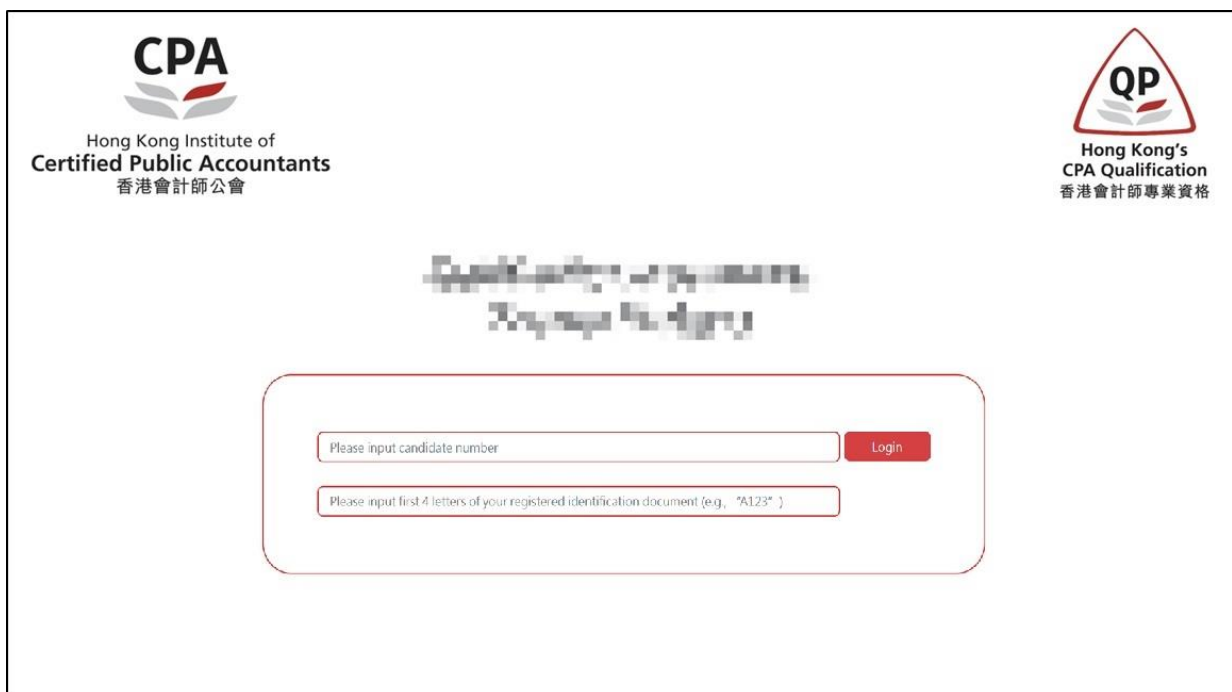
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The *Hong Kong Institute of Certified Public Accountants Qualification Programme Associate Modules 1 – 5 Computer-based Examinations Candidate Guide* provides a detailed introduction to the features of the computer-based examination system.

1.0 Before examination

1.1 Login the examination workstation

Please enter your candidate number (e.g. S123456) and the first 4 letters of your identification document registered with the HKICPA (e.g. A123) to login to the workstation.



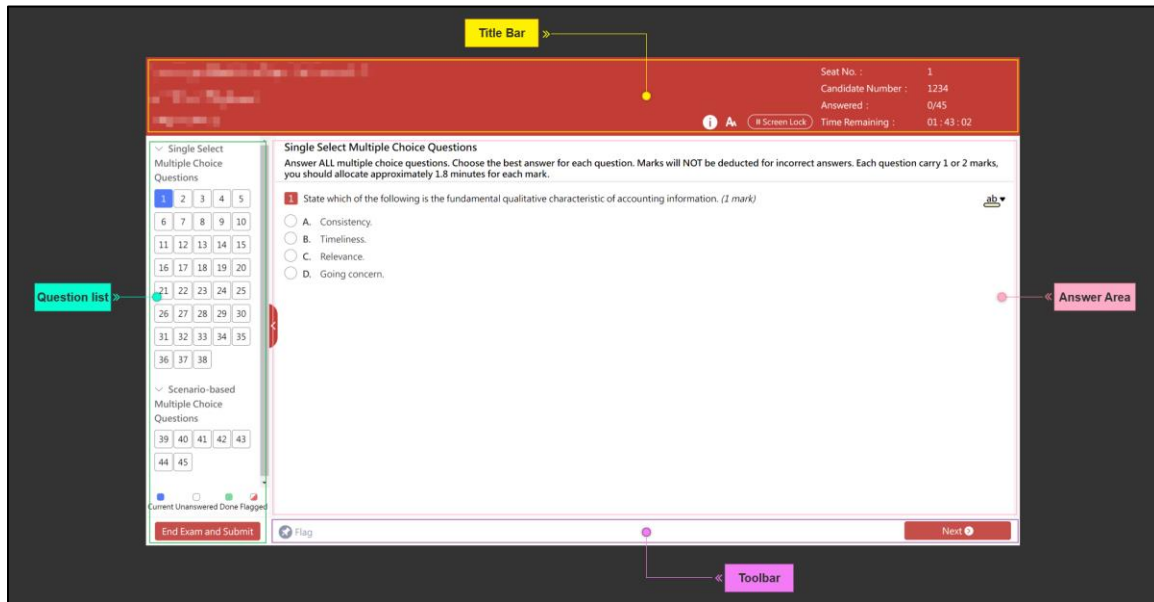
The screenshot shows the login page for the Hong Kong Institute of Certified Public Accountants (CPA). The page features the CPA logo on the top left and the Hong Kong's CPA Qualification logo on the top right. In the center, there is a blurred header. Below the header, there is a login form with two input fields and a 'Login' button. The first input field is labeled 'Please input candidate number' and the second is labeled 'Please input first 4 letters of your registered identification document (e.g., "A123")'.

Thereafter, please check your personal information and read the examination regulations as well as the Examination Information & Suggested Time Allocation on the screen.

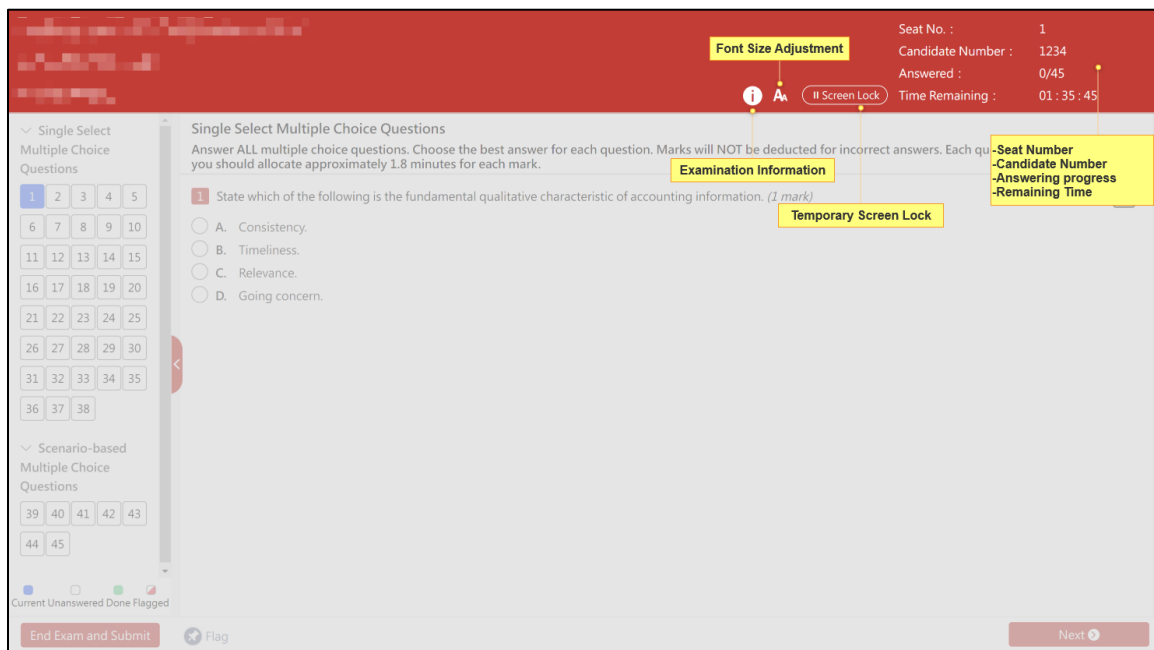
The examination will start automatically when the time arrives. If you arrive late, you will need to click the “Start” button to start the examination manually. Any lost time will not be reimbursed.

2.0 During examination

The computer-based examination system interface is divided into four main areas: Title Bar, Question List, Answer Area, and Toolbar, as shown in the diagram below.



2.1 Title Bar



2.1.1 Candidate information

Please double check if the "Candidate Number" and "Seat Number" at the top right of the screen are shown correctly. Examination Supervisor or invigilators will verify your identity during the examination.

2.1.2 Font size

You may adjust the font size by clicking on "Aa" at the top to adjust the font size of the Answer Area. There are three available font sizes: "small", "medium", and "large", with the default size set to "medium".

2.1.3 Answer progress

The number of answered questions are shown as "Answered" at the top right of your screen.

2.1.4 Countdown timer

The "Time Remaining" at the top shows the remaining time for the examination. The system will display the reminders when there is 15 minutes and 5 minutes left in the examination. Once the examination time is up, the system will automatically prevent any further answering and will submit the responses without requiring confirmation from the candidate.

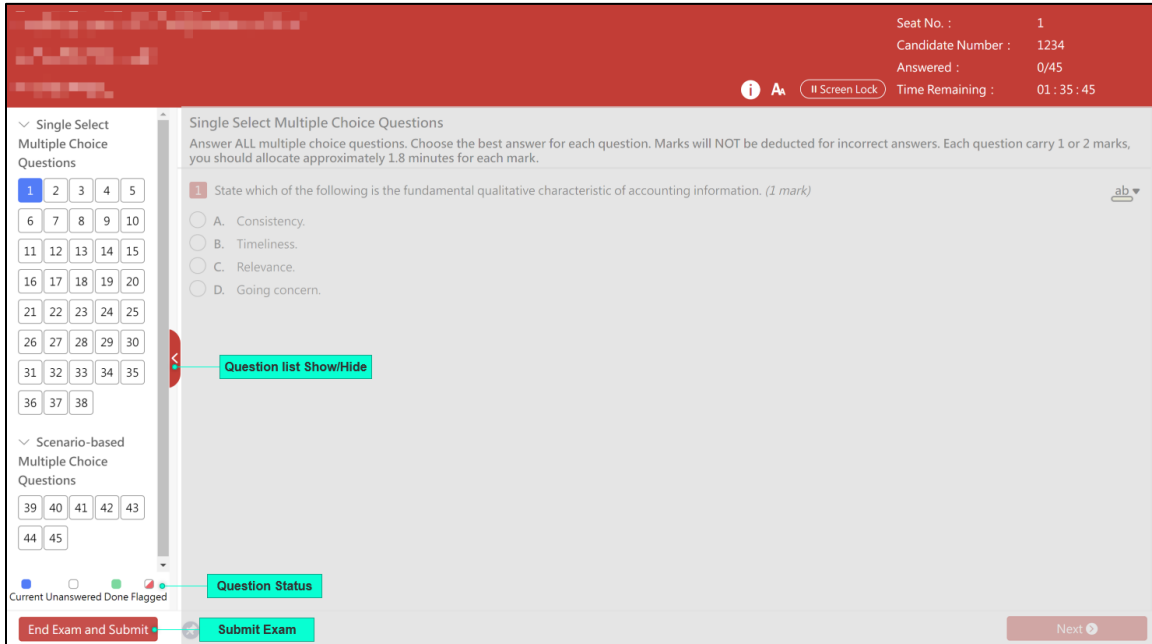
2.1.5 "Screen Lock"

The "Screen Lock" button protects your answer interface to be viewed by other parties if you need to temporarily leave your seat with the invigilator's approval. For more details on the "Screen Lock" function, please refer to section 2.5.

2.2 Question List

The Question List on the left side shows the question numbers. You can view the examination structure and the number of questions, as well as the answering status of each question. To ensure no question is missed, you can use the mouse to scroll the vertical scrollbar up and down to view entire Question List

The status of the questions is differentiated by various icons, including the “Current” - question on display, “Unanswered” - unanswered questions, “Done” - completed questions, and “Flagged” - flagged questions.



The screenshot displays the CPA exam interface. At the top right, it shows the Seat No. (1), Candidate Number (1234), Answered (0/45), and Time Remaining (01:35:45). Below this, there are icons for help, font size, and a screen lock button. The main area is divided into two sections: 'Single Select Multiple Choice Questions' and 'Scenario-based Multiple Choice Questions'. The 'Single Select Multiple Choice Questions' section shows a list of questions (1-38) and a question detail view for question 1. The question detail view shows the question text and four options (A, B, C, D). The 'Scenario-based Multiple Choice Questions' section shows a list of questions (39-45). At the bottom, there are buttons for 'End Exam and Submit', 'Submit Exam', and 'Next'.

2.2.1 Show/ hide the Question List

You may hide the Question List by clicking “Question List Show/ Hide” to maximise answer interface display.

2.2.2 Navigate questions freely

To navigate to a specific question, simply click the corresponding number in the Question List. This will take you directly to that question, making it easier to answer or review.

2.3 Answer Area

Questions will appear in the Answer Area, where you'll need to provide your responses. To answer, click on the best answer option. To deselect an option, just click it again. Please enter your answers directly in the designated Answer Area; any responses written on scratch paper will be deemed invalid.

The screenshot displays the CPA examination interface. At the top right, candidate information is shown: Seat No.: 1, Candidate Number: 1234, Answered: 0/45, and Time Remaining: 01:35:45. A 'Screen Lock' button is also visible. The main area is titled 'Single Select Multiple Choice Questions' and includes instructions: 'Answer ALL multiple choice questions. Choose the best answer for each question. Marks will NOT be deducted for incorrect answers. Each question carry 1 or 2 marks, you should allocate approximately 1.8 minutes for each mark.' A question is displayed: '1 State which of the following is the fundamental qualitative characteristic of accounting information. (1 mark)'. The options are: A. Consistency, B. Timeliness, C. Relevance, and D. Going concern. A sidebar on the left shows a grid of question numbers (1-45) with question 1 highlighted. At the bottom, there are buttons for 'End Exam and Submit', 'Flag', and 'Next'.

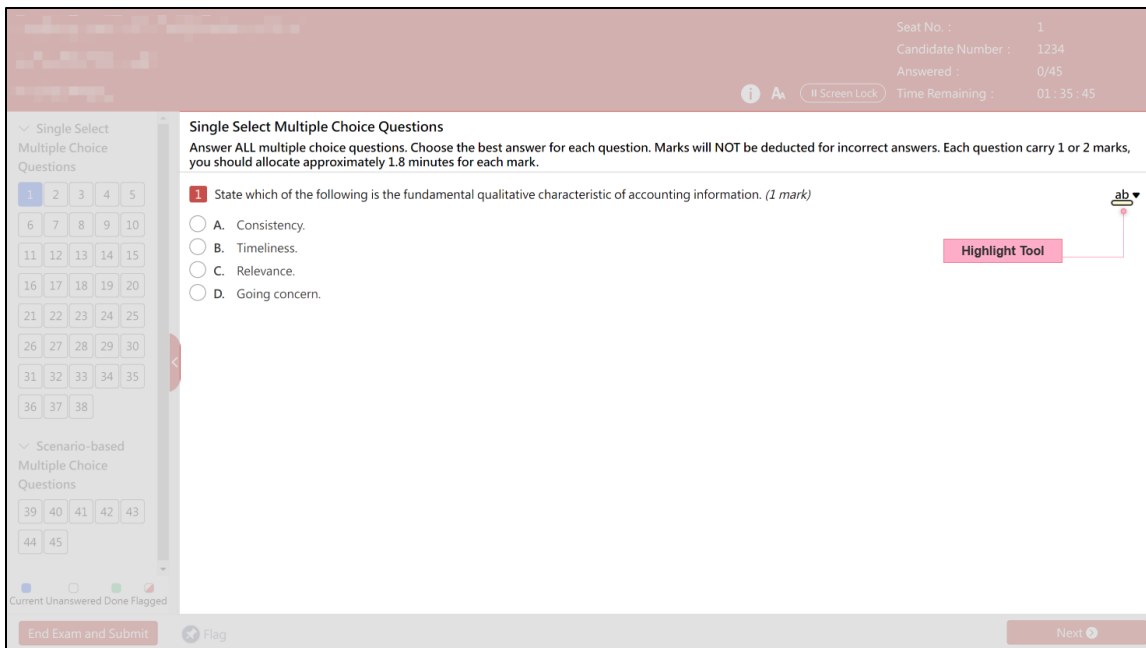
2.3.1 Saving answers

During the examination, the computer-based examination system will automatically save your answers as you proceed.

2.3.2 Highlight/ annotate

Please use the "ab" button in the upper-right corner of the Answer Area to highlight text or add notes to the question stem. Please note that this feature is only available for the stem content and cannot be applied to answer options.

Kindly refer to the diagram below for more information.



Seat No. : 1
 Candidate Number : 1234
 Answered : 0/45
 Time Remaining : 01 : 35 : 45

Single Select Multiple Choice Questions
 Answer ALL multiple choice questions. Choose the best answer for each question. Marks will NOT be deducted for incorrect answers. Each question carry 1 or 2 marks, you should allocate approximately 1.8 minutes for each mark.

1 State which of the following is the fundamental qualitative characteristic of accounting information. (1 mark)

☐ A. Consistency.
☐ B. Timeliness.
☐ C. Relevance.
☐ D. Going concern.

Highlight Tool

End Exam and Submit Flag Next

2.3.3 Single Select Multiple Choice Question



Questions are presented in the Answer Area. Choose the best answer for each question.

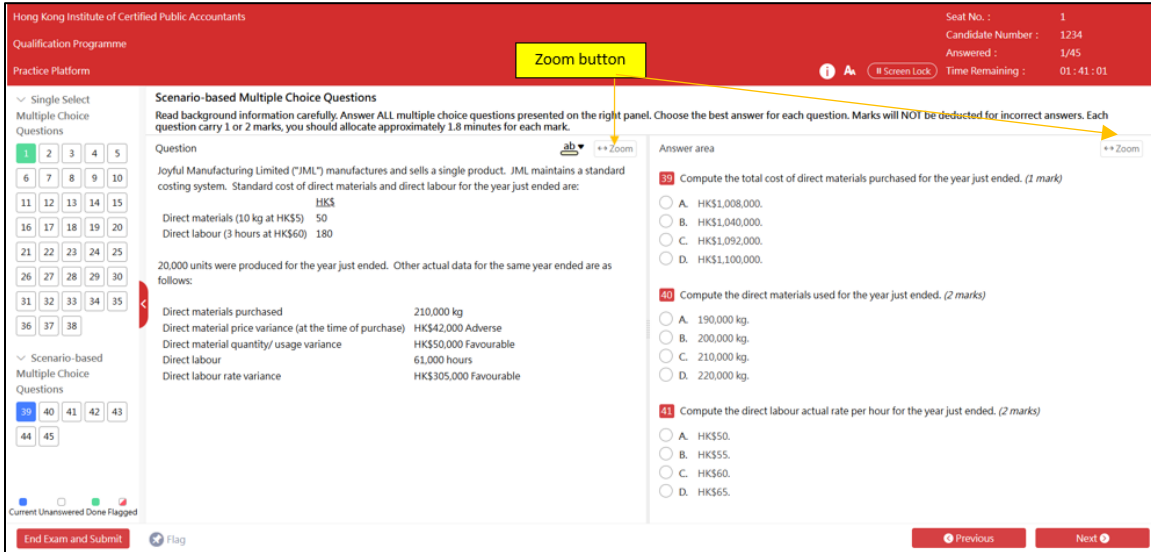
2.3.4 Scenario-based Multiple Choice Question

Case / background information is presented on the left panel and Questions are presented on the right panel.



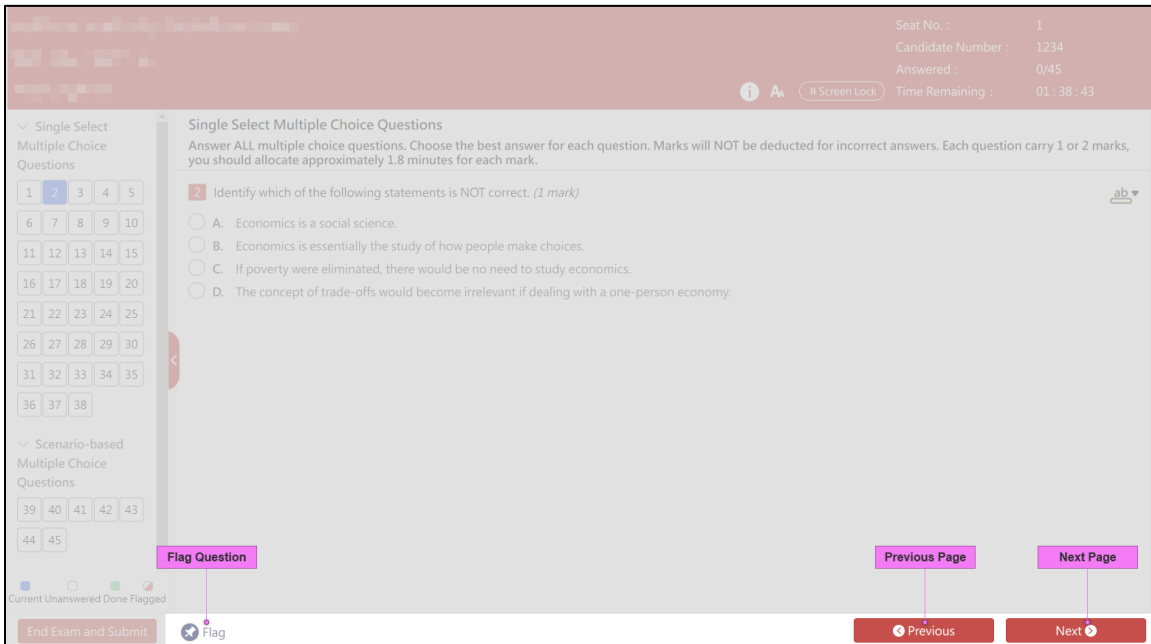
2.3.5 Enlarge the question/ answer area

If you need to maximise the display of the question/ answer area, you can click the button  in the question material area to facilitate reading the content. To restore the page to its original size, click the button .



The screenshot shows the CPA exam interface. At the top, there is a red header bar with the CPA logo and text: "Hong Kong Institute of Certified Public Accountants", "Qualification Programme", "Practice Platform", "Seat No. : 1", "Candidate Number : 1234", "Answered : 1/45", and "Time Remaining : 01 : 41 : 01". Below the header, there is a "Zoom button" label pointing to a button with a magnifying glass icon and the text "ab Zoom". The main content area is divided into two panels. The left panel is titled "Single Select Multiple Choice Questions" and contains a list of questions (1-45). The right panel is titled "Scenario-based Multiple Choice Questions" and contains a question about Joyful Manufacturing Limited (JML) and its standard costing system. The question asks to compute the total cost of direct materials purchased for the year just ended. The answer area shows four options: A. HK\$1,008,000, B. HK\$1,040,000, C. HK\$1,092,000, and D. HK\$1,100,000. A "Zoom" button is also visible in the top right corner of the answer area.

2.4 Toolbar



The screenshot shows the CPA exam interface. At the top, there is a red header bar with the CPA logo and text: "Hong Kong Institute of Certified Public Accountants", "Qualification Programme", "Practice Platform", "Seat No. : 1", "Candidate Number : 1234", "Answered : 0/45", and "Time Remaining : 01 : 38 : 43". Below the header, there is a toolbar with several buttons: "End Exam and Submit", "Flag", "Previous Page", and "Next Page". The main content area is divided into two panels. The left panel is titled "Single Select Multiple Choice Questions" and contains a list of questions (1-45). The right panel is titled "Single Select Multiple Choice Questions" and contains a question about identifying which statement is NOT correct. The question asks to identify which of the following statements is NOT correct: A. Economics is a social science, B. Economics is essentially the study of how people make choices, C. If poverty were eliminated, there would be no need to study economics, and D. The concept of trade-offs would become irrelevant if dealing with a one-person economy. The answer area shows four options: A. Economics is a social science, B. Economics is essentially the study of how people make choices, C. If poverty were eliminated, there would be no need to study economics, and D. The concept of trade-offs would become irrelevant if dealing with a one-person economy. A "Flag Question" button is visible in the bottom left corner of the question area.

2.4.1 Flag for review

If you need to remind yourself to check the current question later, you can click the "Flag" button, and then click this button again to cancel the flagging. Flagged questions will be highlighted in the left Question List. Flagging of questions will not affect your scores. Proper use of the question flagging feature will help you to quickly locate and track the questions you need to focus on among a large number of questions.

2.4.2 Previous/ Next question

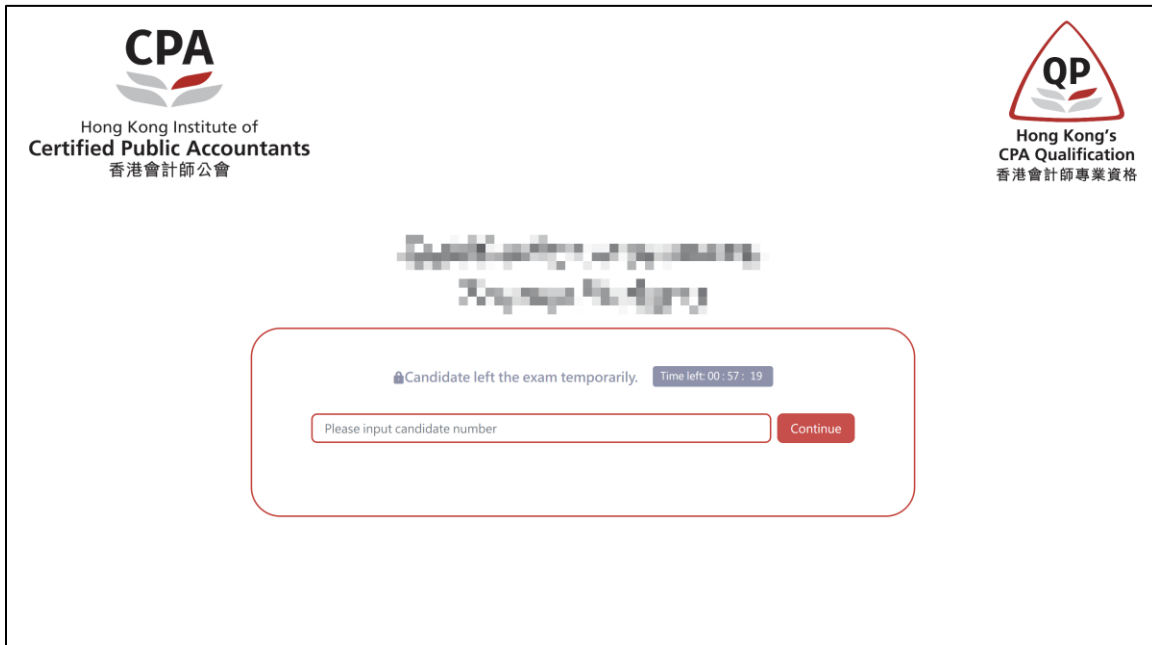
You can click the "Previous" or "Next" button to check the previous/next item. You can also switch between questions by clicking on the question numbers in the Question List.

2.4.3 Review/ amend answers after completion

During the examination, you can review or amend the answers by clicking the label of the question in the Question List. You may also end your examination early by clicking "End Exam and Submit". Please also refer to section 3.1 below for ending the examination.

2.5 Temporarily leaving the examination centre

Only one female candidate and one male candidate can leave the examination centre for the restroom at the same time. Please raise your hand to inform the invigilator and you will be instructed to click the “Screen Lock” button. If you use the “Screen Lock” function, the answering interface will enter a screen protection state, as shown in the diagram below.



The screenshot shows the CPA examination interface during a temporary lock. In the top left corner is the CPA logo with the text "Hong Kong Institute of Certified Public Accountants" and "香港會計師公會". In the top right corner is the QP logo with the text "Hong Kong's CPA Qualification" and "香港會計師專業資格". The center of the screen displays a blurred area where the candidate's answers would be. Below this, a red-bordered box contains the text "Candidate left the exam temporarily." followed by a timer showing "Time left: 00:57:19". At the bottom of this box is a text input field labeled "Please input candidate number" and a red "Continue" button.

Please note the remaining time is displayed on the lock screen interface. The examination timer will continue running.

Once the entire examination session ends, the system will automatically prevent you from providing any further answer and will automatically submit your answers without requiring confirmation.

If you need to resume the examination, you should enter your candidate number (e.g. S123456) in the "Please input candidate number" text box and then click the "Continue" button.

3.0 End of Examination

3.1 Ending examination early

If you decide to end the examination and leave the examination centre after the first 30 minutes of the examination, please notify the invigilators by raising your hand. The invigilators will collect the scratch papers and instruct you to end the examination by clicking "End Exam and Submit".

When you click the "End Exam and Submit" button, the examination system will display a pop-up window of Question List showing the answer status of all questions as below.

Time Remaining : 01 : 34 : 33

Question List

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45					

☐ Unanswered ☒ Done ☒ Flagged

Examination Summary

9 number of questions answered

36 number of questions unanswered

4 number of questions flagged

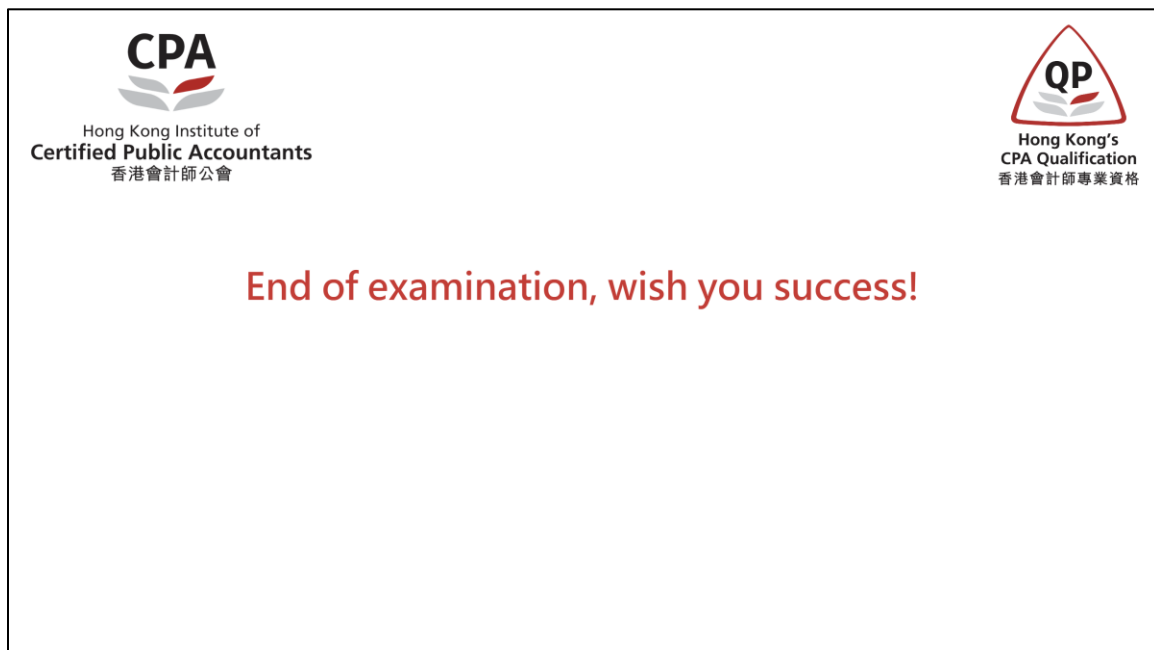
Submit **Back to Examination**

You can click the "Submit" button to continue to end the examination or click a question number in the Question List to navigate back to that question for reviewing or amending the answer.

Thereafter, two confirmation messages below will prompt out and you can resume the examination when clicking "Cancel".

<p>Associate Modules 1 to 5 Sample Paper (Combined Modules)</p> <p>There are 36 unanswered questions. Confirm to end the exam? You cannot come back once you end the exam.</p> <p>Submit Cancel</p>	<p>Associate Modules 1 to 5 Sample Paper (Combined Modules)</p> <p>There are 36 unanswered questions. Are you really sure you want to end the exam?</p> <p><input checked="" type="checkbox"/> I confirm to end the exam and I cannot answer again after the exam is ended.</p> <p>Submit Cancel</p>
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Once the answers submitted, the following screen will be displayed and you will NOT be allowed to amend your answers.



3.2 Answer submission

Once the examination ends, the system will automatically stop you from any further answering and will submit your answers without requiring any confirmation.

Please note that the submission will also occur even if your screen is locked. After the auto-submission, you will not be able to re-login to the examination system. All answers will be automatically collected and uploaded by the system.

4.0 Technical issues

If you encounter any technical issues during the examination, please report to the Examination Supervisor and invigilators immediately and wait for the instructions.

Your answer records will be saved real-time. Upon returning to the examination, you can verify your answer records and remaining time. If there are any issues, please raise your hand and report to the invigilators.