



Frequently Asked Questions on Adoption of 100% multiple choice question (“MCQ”) examination for Associate Modules 1 to 5 of the HKICPA Qualification Programme (“QP”)

Q1. What are the features of the 100% MCQ examinations for Associate Modules 1 to 5 of the QP?

The examinations are closed-book and last for 1 hour and 45 minutes, with total mark of 60. They comprise 1-mark and 2-mark MCQs.

Q2. When will the 100% MCQ examinations for Associate Modules 1 to 5 be offered?

According to the existing offering pattern, the first cohort of 100% MCQ examinations will be offered for Associate Modules 1, 3 and 5 in the December 2023 Session, and for Associate Modules 2 and 4 in the June 2024 Session.

Q3. What are the reasons for changing the examination format of Associate Modules 1 to 5 to 100% MCQs?

The adoption of 100% MCQ examinations will benefit QP students with higher flexibility in examination offering of Associate Modules 1 to 5. The subject matters of Associate Modules 1 to 5 are foundational in nature, which can be effectively tested by MCQs. The use of MCQs to assess candidates' competences is commonly seen in foundational subjects of major overseas accountancy bodies' CPA qualifying programmes. From a holistic perspective, the adoption of 100% MCQ examinations for Associate Modules 1 to 5 would not create any negative impact on the overall quality of the QP.

Q4. Will the adoption of 100% MCQ examinations lead to any change in the syllabuses of Associate Modules 1 to 5?

The adoption of 100% MCQ examinations alone does not result in any changes to the syllabuses of Associate Modules 1 to 5. In addition, the proficiency levels of the learning outcomes in the syllabuses expected of candidates remain unchanged.

Q5. Will QP students be provided with support in tackling the new examination format?

[Sample questions](#) and [tips for answering MCQs](#) are available on our website for QP students' reference.



Q6. Will there be any change to the examination enrolment fee of Associate Modules 1 to 5?

The examination enrolment fee of Associate Modules 1 to 5 will not change with the adoption of 100% MCQ examinations, as significant costs are required for setting high-quality MCQ examination papers. Examinations of Associate Modules 1 to 10 are offered at the same rate (Click [here](#) for the QP fee schedule), subject to adjustments in future due to factors such as inflation.

Q7. Will the “HKICPA Associate Qualification” be affected?

The adoption of 100% MCQ examinations does not result in any changes to the syllabuses of Associate Modules 1 to 5. The passing of (or exemption from) the 100% MCQ examinations demonstrate a candidate’s possession of the technical competences of the modules. Same as before, upon successful completion of the Associate Level by exemption or examination, or a combination of both, QP students are entitled to the exit qualification of "HKICPA Associate Qualification".

Q8. Will the adoption of 100% MCQ examinations for Associate Modules 1 to 5 lead to any change in the criteria used by the Institute in accreditation of education programmes of tertiary institutions and programme providers?

The adoption of 100% MCQ examinations for Associate Modules 1 to 5 does not result in any changes to the existing accreditation criteria used by the Institute.