

Frequently Asked Questions on Adoption of 100% Objective Type Question (“OTQ”) examination for Associate Modules 6 to 9 of the HKICPA Qualification Programme (“QP”)

Q1. What are Objective Type Questions?

Objective type questions are assessment items that have predefined answers, requiring candidates to apply their knowledge to select a response from a set of given options or provide specific answers, including but not limited to:

- **Multiple Choice Questions (MCQs):** Choose the best answer from several options of a question stem.
- **Multiple Selection Questions:** Choose more than one answer options from a question stem according to the instruction.
- **True/ False Questions:** Determine whether the statement presented in question stem is true or false.
- **Cloze Questions:** Select correct answer from a dropdown list to complete the sentences or requirements.
- **Drag/ Drop Questions:** Drag item(s) from a list and drop them to the correct positions according to the requirement(s).
- **Fill-in-the-Blank Questions:** Fill in words, phrases or numbers in the blank spaces to complete the requirement(s).

Q2. What are the reasons for changing the examination format?

The subject matters of Associate Modules 6 to 9 are foundational in nature, which can be effectively tested by OTQs. The use of OTQs to assess candidates' competences is commonly seen in foundational subjects of major overseas accountancy bodies' CPA qualifying programmes. From a holistic perspective, adopting 100% OTQ for Associate Modules 6 to 9 would comprehensively assess a broad range of candidates' technical knowledge, preparing them for the Professional Level of the QP.

Q3. Will the adoption of 100% OTQ examinations lead to any change in the syllabuses of Associate Modules 6 to 9?

The adoption of 100% OTQ examinations alone does not result in any changes to the syllabuses of Associate Modules 6 to 9. In addition, the proficiency levels of the learning outcomes in the syllabuses expected of candidates remain unchanged.



Q4. What are the features of 100% OTQ examinations for Associate Modules 6 to 9 of the QP?

The examinations are closed-book and last for 2 hours and 30 minutes, with a total mark of 100. They comprise single OTQs, multiple OTQs under scenario-based question ("SBQ") and/ or OTQs under task-based simulation ("TBS").

SBQ presents a hypothetical situation and requires candidates to answer several OTQs within the same context.

TBS question involves a practical task that simulates real world scenarios, allowing candidates to demonstrate their skills and knowledge by performing specific actions or making decisions as they would in actual practice.

Q5. When will the 100% OTQ examinations for Associate Modules 6 to 9 be offered?

According to the existing offering pattern, the first cohort of 100% OTQ examinations will be offered for Associate Modules 7 and 9 in the December 2025 Session, and for Associate Modules 6 and 8 in the June 2026 Session.

Q6. Will QP students be provided with support in tackling the new examination format?

[Sample questions](#) for Associate Modules 6 to 9 and [Tips for answering OTQs](#) are available on our website for QP students' reference.

Q7. Will there be any change to the examination enrolment fee of Associate Modules 6 to 9?

The examination enrolment fee of Associate Modules 6 to 9 will not change with the adoption of 100% OTQ examinations, although significant costs are required for setting high-quality 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.

Q8. Will the "HKICPA Associate Qualification" be affected?

The adoption of 100% OTQ examinations does not result in any changes to the syllabuses of Associate Modules 6 to 9. The passing of (or exemption from) the 100% OTQ 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".