



### **Tips for Answering Multiple Choice Questions**

1. First and foremost, get well prepared for the examination and study the learning materials of the module.
2. Get familiar with the MCQ question types in the examination. Read the [sample questions](#) on the HKICPA website.
3. Exercise good time management in tackling the questions. The examination lasts for 105 minutes, with 1-mark and 2-mark MCQs totaling 60 marks. Allocate approximately 1.75 minutes and 3.5 minutes for answering the 1-mark and 2-mark questions respectively.
4. Answer all questions. Marks are not deducted for incorrect answers.
5. Answer questions in order. If a question requires a longer thinking time, take an educated guess and come back to it after other questions are answered.
6. Read the questions carefully to understand the question requirements.
7. Identify negative phrases in the question stem, for example “no”, “not”, “false”, or “does not describe” to avoid misunderstandings.
8. Identify qualifiers which express specific circumstances or conditions.
  - Indications of time: before, after, while, always, never
  - Superlatives: most, least, most common, fastest, the best, the only
  - Conditionals: if, unless, assuming
9. Try answering the questions in your own words before reading the answer options.
10. Eliminate answer options which appear to be least suitable.
11. Choose answer option that fully addresses the question requirement.
12. Avoid judging the correctness of answer options merely by their length.
13. Avoid excessive pondering over the answer options. The examination serves to objectively assess candidates’ knowledge and skills. Questions are not designed to trick candidates on purpose.