

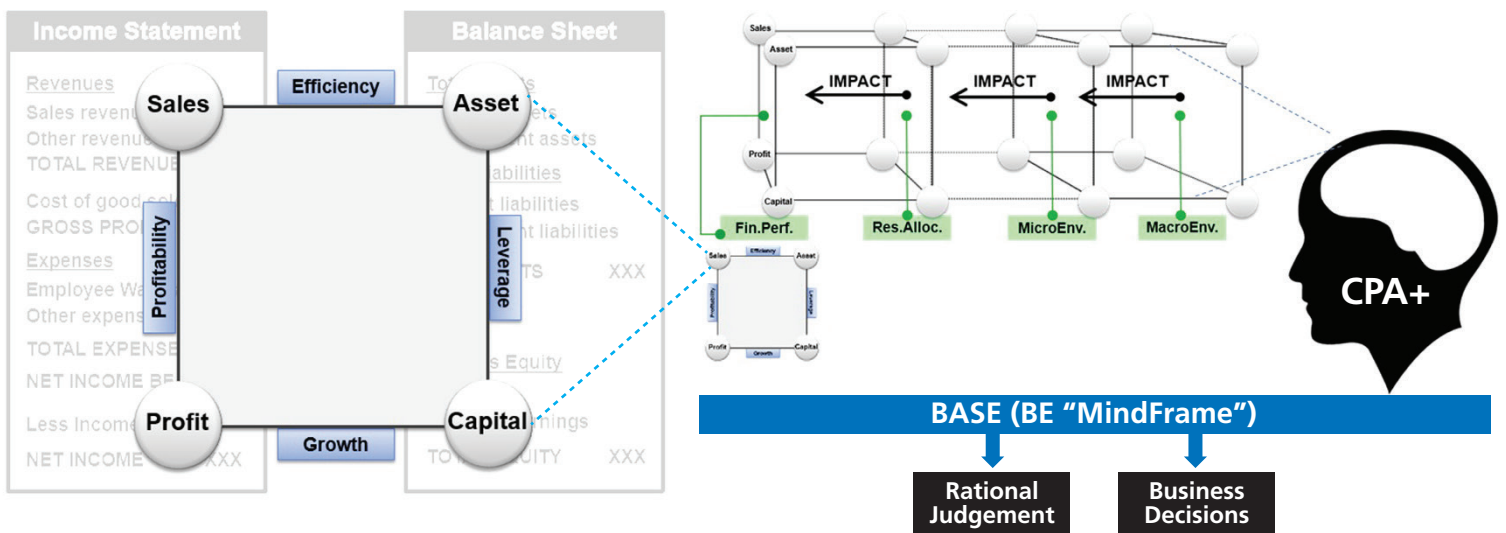
CPD Programme - From CPA to CPA Plus (FCCP)

Unleashing CPA's potential

As CPAs, we are clear that financial statements only reflect the results of the past. However, decision-making in business are forward looking and they would affect the financial results of the future. It is not easy to transit from the **past-orientation** to the **future-orientation** because the factors impacting on corporate performance can be enormous and complicated, let alone chaotic.

With rapid development in technology, artificial intelligence and workflow automation will replace a large amount of routine accounting and financial tasks. Facing such a macro environmental trend, if CPAs aim at continuing their career in the industry, they must transform themselves from a financial role to a strategic role; and from a recording role to an analytic role.

In order to excel in strategic and analytic role, CPAs must be capable of dealing with tasks which are of future-orientation and holistic consideration. However, challenges are inevitable for achieving this through the path of personal development. Are there any effective means to achieve the goal?



The program **"From CPA to CPA+"** offers a way to comprehend and practically apply a 3D framework with business mindset, starting from financial statements. With this methodology, one can analyse and judge the rationale behind the financial figures of last year, and then develop the rational supports for the budget figures of the coming year, as well as to make rational judgments and objective business decisions by incorporating key market environmental factors.

Through these 8 e-learning modules, participants will be able to establish the "BASE" - the Business Engineering Mindset and Framework (BE "MindFrame"), and give professional management opinions and advices, extending their view from accounting perspective to management perspective.



Language Cantonese with English terminology

Fee		Member*	Non-Member
	Session 1 (Modules 1 to 4):	HK\$720	HK\$1,180
	Session 2 (Modules 5 to 8):	HK\$720	HK\$1,180
	Subscribing sessions 1 & 2 (Modules 1 to 8) altogether:	HK\$1,380	HK\$2,280

*The rates are applicable to HKICPA members or students; IA/ HKIAAT members or students.

Competency* Risk management; Industry knowledge; Management, leadership and soft skills

Rating* Foundation level

**CPD hours
(for each
session)** 6

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

About the course

Session 1 consists of 4 modules:

Modules	Details
Module 1 Challenging Environment for CPAs: Awareness and Overcoming	Topics include: 1.1) Understanding the nature of the changing environment 1.2) Changing role of CPAs – shifting from past orientation to future orientation 1.3) Building a logical framework After taking this module, participants will be able to: <ul style="list-style-type: none">• Understand the new competency requirements for CPAs• Enhance the required competency
Module 2 Business Engineering (BE) "MindFrame": Equipping CPAs with a Holistic Mindset	Topics include: 2.1) The importance of acquiring a holistic mindset 2.2) From accounting perspective to management perspective 2.3) Mastering Generally Accepted Management Principles (GAMP) After taking this module, participants will be able to: <ul style="list-style-type: none">• Understand how an entrepreneur sees business• Comprehend key rationale and concepts in management



Modules	Details
Module 3 BE “MindFrame”: Building a Structural View of Company Performance	<p>Topics include:</p> <ol style="list-style-type: none">3.1) Integrating and visualizing financial statements3.2) Functional resources allocation3.3) Business process logic <p>After taking this module, participants will be able to:</p> <ul style="list-style-type: none">• Understand company performance with a perspective and structural view• Identify company problems in a systematic manner
Module 4 BE in Action: CPA+ Performance Analysis	<p>Topics include:</p> <ol style="list-style-type: none">4.1) Key BE performance analysis techniques4.2) Measuring business process efficiency and effectiveness4.3) Assessing the capacity and capability performance <p>After taking this module, participants will be able to:</p> <ul style="list-style-type: none">• Spot the key performance problems effectively• Make insightful advice to improve company performance



Session 2 consists of 4 modules:

Modules	Details
Module 5 Business Engineering (BE) “MindFrame”: Building a Structural View of Market Environment	Topics include: 5.1) Understanding the business environmental dynamics 5.2) Identifying key environmental factors and their inter-relations 5.3) Making rational business consideration After taking this module, participants will be able to: <ul style="list-style-type: none">• Identify key environmental factors affecting company performance• Quantify environmental impacts
Module 6 BE in Action: CPA+ Environmental Analysis	Topics include: 6.1) The importance of environmental analysis 6.2) Key BE environmental analysis techniques 6.3) Enhancing the application of SWOT After taking this module, participants will be able to: <ul style="list-style-type: none">• Give concrete advice for attaining the feasibility of a marketing plan and budget• Assess business environment in a structural and concise manner
Module 7 BE in Action: CPA+ = CPA + BE	Topics include: 7.1) Mastering the BE body of knowledge 7.2) Becoming a genuine CPA+ 7.3) Asserting the future value of CPAs After taking this module, participants will be able to: <ul style="list-style-type: none">• Extend professional expertise to meet the future requirements• Expand the scope of services with acquired competency
Module 8 BE in Action: Case Studies	Topics include: 8.1) Case #1: Holistic Corporate Performance Evaluation Case #2: Integrated Management Report 8.2) Case #3: Strategic Analysis and Formulation Case #4: COSO Enterprise Risk Management (ERM) Simulation 8.3) Briefing on FCCP Part 2 After taking this module, participants will be able to: <ul style="list-style-type: none">• Understand the application of BE “MindFrame” in practical business situation• Recognise the importance of further learning



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

About the collaboration

This course is developed in collaboration with Hong Kong Institute of Business Engineers (HKIBE)

HKIBE is a Hong Kong-based professional organization which has been established since 2005 and dedicates itself to strive for establishing a profession designation in management and providing relevant training for nurturing learners with a competency and mindset in facing business challenges. In embodying its missions, HKIBE has developed a body of knowledge called BE (Business Engineering) “MindFrame” that can help learners build up managerial competence in a much more effective way. So far, more than 10,000 people have studied this framework, including corporate executives, entrepreneurs, accountants, and so on.

Over the past 10 years, HKIBE has publicized 20-year research works through book publications and journal papers. The works of HKIBE are highly recognised by some professors of prestigious universities in Germany and Switzerland. In addition, the “BE MindFrame” is a zero-breakthrough achievement in the international academia of the field of business management.

You may browse the Wikipedia web site for Business Engineering and search online for the award-winning paper “Shouldn’t Engineering Business be Needed before Business Engineering?”