



# ACCA

Sep & Dec 2018

Association of Chartered Certified Accountants

## Market Leader

More than 50 years of professional accounting experience worldwide with the biggest professional accounting training team in Hong Kong.

## Prize Winner

Our outstanding prize winner record is remarkable in Hong Kong ACCA exam history. 6 of our students awarded Top 10 Affiliate in December 17 diet.

## Pass Insurance

Pass Insurance provides you assurance to re-sit the same course in either of the next two available diets.

## Change of Syllabus <sup>New</sup>

There are significant changes in exam syllabus including examination format, mark allocation, question format and answer approach.



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It is a matter of discretion for individual employers to recognize any qualification to which this course may lead.  
Non-local course registration no. 350465

**KAPLAN** FINANCIAL

# Which exams have you already passed?

**01** Have passed P1 & P3

You are NOT required to take the new "Strategic Leader" exam.

**ACCA**

**02** Have NOT passed P1/P3

You are required to take the new "Strategic Leader" exam.

**03** Have passed P2

You are NOT required to take the new "Strategic Business Reporting" exam.

**04** Have NOT passed P2

You are required to take the new "Strategic Business Reporting" exam.

**2018 New Rules**

**Patrick Lui**

MBA, LLB, ACCA

**New "Strategic Business Leader"**



**Dec diet**



Education: 39 hours

Revision: 24 hours



Mode: **classroom**

## Course outline

- Exam-focused study notes to enhance students' knowledge.
- For each fundamental concept, Patrick would prepare his own summary of key points to facilitate students' understanding.
- Patrick will practice past papers with students and prepare answer plans to demonstrate how the questions can be tackled.
- Patrick will teach the students how to write in precise and concise manners in order to gain more easy marks.



**Kaplan  
Passing Rate**

## Practical & Teaching experience

- Over 16 years of experience in teaching accounting and business courses in tertiary institutions and provide exam – based training for college students.
- Has been Kaplan's ACCA exam trainer for more than 10 years and very familiar with the ACCA exam style and trend.
- Current lecturer specializing in corporate governance subject in a tertiary institution.
- Understand the weaknesses of students and able to guide them to build up a good foundation for examinations.
- Strong illustration in complicated concepts and deliver them in a simple way.

	OLD		New
Examination format	Section A – 1 case, compulsory, Section B – 2 out of 3 questions to be chosen.	➡	One case with 4 compulsory questions.
Duration	3 hours	➡	4 hours
Models	Emphasis on models.	➡	Less emphasis on models, but more emphasis on applying practical professional skills.
Knowledge questions	Having the definitions and knowledge of certain theories or principles.	➡	No more definitions and explanation of the basic principles of the theories.
Questions formats	Scenario format.	➡	In different formats, such as company reports, newspaper articles, minutes of a board meeting.
Exam answer approach	May be in report, memo or letter format.	➡	In different formats, including letter, memo, notes for a meeting, email and powerpoint slides etc.
Professional marks	4 marks	➡	20 marks

## Patrick Lui

MBA, LLB, ACCA

## Advanced Taxation (HKG)



Dec diet



Education: 33 hours

Revision: 30 hours



Mode: classroom

### Course outline

#### Education Phase

- Included a set of notes written by Patrick in which it covers the essential topics in detail within the ACCA syllabus.
- Patrick will illustrate the tax principles using diagrams and tables supplemented with real life examples to facilitate students' memory and understanding.
- For each fundamental concept, Patrick would use diagrams and tables to enhance students' memory.

#### Revision Phase

- Included a set of notes written by Patrick in which it covers essential topics in a summary form.
- Patrick will pick questions from past papers and prepare answer plans to demonstrate how the questions is to be tackled as well as how answers could be structured.
- Patrick prepares answer plans for questions to be discussed in class showing how the answers should be structured.

### Practical & Teaching experience

- Over 16 years of experience in teaching accounting and business courses in tertiary institutions and providing exam – based training for college students.
- Has been Kaplan's ACCA exam trainer for more than 10 years and very familiar with the ACCA exam style and trend.
- Understand the weaknesses of students and able to guide them to build up a good foundation for examinations.
- Strong illustration in complicated concepts and deliver them in a simple way.
- Achieved 45% pass rate in Dec 17 diet.

**2018 No substantial changes**



Kaplan  
Passing Rate

## Polly Lo

MFA, CPA

## Advanced Audit and Assurance



Sep diet

Dec diet

(Intensive Programme)

Education: 30 hours

Premium: 30 hours

Revision: 30 hours



Mode: classroom

### Course outline

#### Education Phase

- Exam focused study note to enhance on students' concept knowledge.
- For each fundamental concept, Polly would prepare her own summary of key points to facilitate student's understanding.

#### Revision Phase

- Polly selected past paper questions as the best for understanding and learning AAA.
- Practice on past paper with marks allocation to show you what the examiner is looking for.
- The solutions are Polly's own recommended answer plan design.

### Practical & Teaching experience

- 5 years of auditing working experience in one of the Big 4 firms in Hong Kong.
- Experienced in providing external audit assurance service to Hong Kong listed companies in retail, manufacturing and telecommunication business sectors.
- Practical experience in teaching undergraduate accounting subjects in Hong Kong and Sydney.
- In-depth understanding of the skills and techniques for professional accounting examinations.



Kaplan  
Passing Rate

### OLD

### New

<b>Examination format</b>	Optional Questions in Section B, 60 marks in Section A.	↔	All compulsory Questions in Section A and B.
<b>Mark allocation</b>	40 marks in Section B@20 each.	↔	50 marks in Section A; 50 marks in Section B @25 each.
<b>Prescribed scope of examination</b>	No prescribed scope.	↔	<p>Prescribed scope to be examined in section A and B.</p> <p>(i) Section A: Examine Scope [ Planning, Risk assessment, Evidence gathering, Ethical and Professional consideration, current issues]</p> <p>(ii) Section B: Q1 Examine scope [ Completion, review and reporting] Q2 Examine scope [All areas stated in the syllabus]</p>

# Fanny Choi

MAcc, FCCA, CPA, CA, ASCPA

## New “Strategic Business Reporting”



Dec diet



Education: 33 hours

Revision: 30 hours



Mix mode: classroom + online

### Course outline

- The course provides a bridge between knowledge and application skills on the exam questions.
- Fanny’s recommendation on reinforcement upon the exam techniques and problem solving skills.
- Revise and practice on past exam questions to enhance your understanding of content.

### Practical & Teaching experience

- Star lecturer and Expert in Corporate Reporting.
- Involved in teaching professional exam preparatory programs in HK for over 13 years.
- Highly recommended by students as exam-oriented, dedicated and friendly.
- Extremely famous for her systematic teaching and extensive use of mind maps in enhancing students’ memories.

#### OLD

#### New

Examination format	Section A - 1 case, compulsory and Section B - 2 out of 3 questions to be chosen.	➡	No choice of questions in Section B.
Exam answer approach - Consolidated financial statements	Section A question is related to computation of Consolidated financial statements and analyze some accounting treatments and ethical issues.	➡	No substantial changes in the syllabus content, the style of the new exam will be different – taking a more holistic view of reporting.
Knowledge question	Section A - case includes 35 marks which is related to preparation of either consolidated statement of financial position or consolidated statement of cashflows.	➡	No transitional consolidation type question but need to analyze the consolidated financial statement items (e.g. calculation of goodwill, calculate the gain or loss on the sale of investment.)
Exam answer approach - Ethical issues	Section A only includes 7-8 marks question on the ethical issue.	➡	More focus on the ethical and accounting implication of financial statements, rather than only to produce the result.

# Kin W. Chan

MPA, FCCA, ACA, FCPA, CAIA, FRM, FHKS

## Advanced Financial Management



Sep diet  
Dec diet

(Intensive Programme)

Premium: 30 hours

Education: 30 hours

Revision: 30 hours



Mode: classroom

### Course outline

- Designing exam-oriented course notes.
- Using trend analysis to focus on the important examinable areas.
- Selecting past examination questions to highlight the common mistakes made by the students.
- Having revision on past examination papers with score allocation to help gain a high score easier.
- Reviewing the mock examination paper to polish examination techniques.

### Practical & Teaching experience

- Star lecturer and Expert in Financial Management.
- One of his students become Prize Winner in Jun 17 diet.
- Experienced teacher in various accounting and finance courses in tertiary institutions.
- Solid practical knowledge and professional work experience in Financial Market.
- Real life applications of complicated accounting and financial management concepts.
- Sensitive to students’ strengths and weaknesses in examinations.
- Confident of guiding students to build a strong foundation in corporate finance concepts.



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#### OLD

#### New

Examination format	Section B consists of three 25-mark questions. Select 2 out of 3.	➡	Section B will consist of two compulsory 25 mark questions. 100% compulsory questions to encourage candidates to study across the breadth of each area of the syllabus.
Exam answer approach - Senior financial executive	Less important.	➡	Put emphasis on the role and responsibility of the senior financial executive.
Exam answer approach - Complex strategic financial management	Less complex.	➡	Advise management and/or clients on complex strategic financial management issues facing an organisation.



## Classroom Learning

Course Instruction: Cantonese

New “Strategic Business Leader”

New “Strategic Business Reporting”

Advanced Financial Management

Advanced Taxation (HKG)

Advanced Audit and Assurance

## Course Material

### Education



Course notes



Study Text  
(ATX(HK) only)

### Revision



Course notes



Mock Paper & Answer



Exam Kit

### Premium



Course notes



Exam Kit

Join Now

# ACCA

## Information Session: “Syllabus and Exam Changes”



Date: 3 July

Time: 7:00 - 9:00pm

» Introduce the syllabus changes in ACCA

» Introduce how our courses deliver content to align with the new syllabus

## PASS Insurance



**Pass Insurance** provides you assurance to re-sit the same course in either one of the next two available diets.

If students pass the enrolled course along with the Pass Insurance at first attempt, they are eligible to convert those money as a credit-note for enrolling our ACCA classroom courses.

\*Terms and Conditions apply, please refer to the enrolment form.

## How can you save more?

### Early Enrolment Discount

- On /before **Sep diet: 20 Jul 2018**  
**Dec diet: 31 Aug 2018**

### Alumni Discount

Sep diet: Mar or Jun 18 diet students

Dec diet: Jun or Sep 18 diet students

▶ Save HK\$ 300 per course  
Save HK\$ 500 per package

### Interest-free instalment payment

We offer interest-free instalment payment to HSBC and AE credit card holders for enrolment over HK\$5,000 and HK\$10,000 respectively.



\*Please refer to T & C.

## Student Support and Facilities



### AUDIO RECORDING

You can catch up with our audio recording (as is, as available) at our Media Lab if you need. Reservation is required and on a first-come-first-served basis.



### TUTOR SUPPORT

At Kaplan we are passionate about helping all students through their training, and this does not just stop the moment our students leave the classroom. Our lecturers are approachable and accessible for consultation through emails to help you overcome any study issues you encounter.



### STUDY ROOM

Study room will be opened around 2 weeks before the exams for current Kaplan students. Details of the arrangement will be announced via email.



### LIBRARY

Our library with over 2,000 reference books is available for Kaplan students. Membership can be applied at our customer service counter.