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## **Author's Profile**

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Harvey has worked in one of the "Big Four" firms in Hong Kong as an auditor for more than 7 years, and has accumulated extensive practical experience in dealing with issues in auditing and financial reporting. Harvey is a member of the HKICPA and ICAEW and is a PC holder to provide assurance and accounting services to his portfolio of clients.

## **Preface**

### **Aims of the Master Guide**

The primary aim of this Master Guide is to provide a simplified but comprehensive approach to prepare for HKICPA's Qualification Programme Module A *Financial Reporting* and Final Examination.

It is intended for those with little or no knowledge of financial reporting. Having said that, some knowledge of financial accounting and Hong Kong Companies Ordinance would be an advantage.




This Master Guide has been designed to serve:

- As study text for candidates to understand the subject matter and syllabus requirements in a more efficient and effective manner
- As reference material to be brought to the examination hall

### Highlight of this Master Guide

- Takes account of all the Hong Kong Financial Reporting Standards up to **June 2015**
- Follows a logical sequence within Hong Kong Financial Reporting Standards
- Provides linkages among different Hong Kong Financial Reporting Standards
- Includes mindmaps, flowcharts and diagrams and makes use of tabular presentation to enhance learning process and facilitate efficient referencing during the exam
- Provides mapping to the syllabus and learning pack chapters

The following icons are used throughout this Master Guide:

Icon	Meaning
	Definition or explanation of key items.
	Mindmaps or topic overview.
	Key knowledge to master

### Final Remarks and Acknowledgement

You do not necessarily need to master every single provision in each accounting standard to pass Module A exam. Having said that, you must be fully prepared for Module A exam. By saying fully prepared, it means a thorough understanding of the key accounting requirements and the ability to apply these requirements to the questions - a common fault in Module A exam is that students tend to write down all the accounting requirements rather than addressing the specific accounting issues set out in the questions.

I would like to thank my colleague Mike for his encouragement, advice and co-ordination. A special tribute is paid to my university lecturers Julie, Clive, Mark, Stuart and John for their teaching and inspiration. I also owe a debt of gratitude to my wife Janice and my child Winston for their unlimited love and support.