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## **Author's Profile**

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Harvey is currently a full-time lecturer at HKCA Learning Media Limited, lecturing on auditing, financial reporting and corporate governance subjects for HKICPA's Qualification Programme and ACCA.

Graduated from the UK, Harvey holds a Bachelor's degree with First Class Honours and a Master's degree with Distinction in Accounting and Finance, and was the prize winner in both of his undergraduate and postgraduate degrees as the best performer.

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 C *Business Assurance*, Final Examination and PC Examination.

It is intended for those with little or no knowledge of auditing. Having said that, some knowledge of accounting, financial reporting 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 Standards on Auditing up to December 2014
- Provides linkages to Hong Kong Financial Reporting Standards
- Follows a logical sequence through the audit cycle
- Includes mindmaps, flowcharts and diagrams and makes use of tabular presentation to enhance learning process and facilitate efficient referencing during the exam
- Mnemonics are used to help capture key concepts
- 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 need not to be an auditor to pass Module C exam. Conversely, being an auditor does not necessarily guarantee a pass if you are not fully prepared for Module C exam. By saying fully prepared, it means a thorough understanding of the subject matter and the ability to tailor your answers to the questions - a common fault in Module C exam is that students tend to write down everything they know rather than pinpointing to what the questions are really asking for.

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.