



## **Tips for Answering**

### **Multiple-Choice Questions (“MCQ”) and Objective Type Questions (“OTQ”)**

1. First and foremost, get well prepared for the examination and study the learning materials of the module.
2. Get familiar with the OTQ question types in the examination. Read the [sample questions for Associate Modules 1 to 5](#), and [sample questions for Modules 6 to 9](#), on the HKICPA website.
3. Exercise good time management in tackling the questions. Make use of the countdown timer and question status in the computerized based examination (“CBE”) platform to monitor the answering progress.

For Associate Modules 1 to 5, the examination lasts for 105 minutes, totaling 60 marks. Allocate approximately 1.75 minutes for each mark.

For Associate Modules 6 to 9, the examination lasts for 150 minutes, totaling 100 marks. Allocate approximately 1.5 minutes for each mark.

4. Answer all questions. Marks are not deducted for incorrect answers.

Answer questions in order. If a question requires a longer thinking time, take an educated guess, utilize the flag and annotation function in the CBE platform, and come back to it after other questions are answered.

5. Read the questions carefully to understand the question requirements. Requirements from different question type may vary significantly.
6. Make use of the highlighter function in the CBE system to:
  - a. identify and highlight negative phrases in the question stem, for example “no”, “not”, “false”, or “does not describe” to avoid misunderstandings.
  - b. Identify and highlight qualifiers which express specific circumstances or conditions, such as
    - Indications of time: before, after, while, always, never
    - Superlatives: most, least, most common, fastest, the best, the only
    - Conditionals: if, unless, assuming



7. Try answering the questions in your own words before reading the answer options.
8. Eliminate answer option(s) which appear to be least suitable.
9. Choose answer option(s) that fully address(es) the question requirement(s).
10. Avoid judging the correctness of answer option(s) merely by their length.
11. 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.