

YOUR GUIDE TO SUCCESS IN ACCA

FTMS Knowledgeshare



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We at FTMS wish one and all the very best in your studies.

Take that very important step to exam success by choosing FTMS for the next stage of your education. Our lecturers are the best and they are all dedicated in ensuring that you pass as quickly as possible. For the past 23 years, our lecturers have been using their unequalled knowledge of the ACCA syllabus to help students focus on the core areas of the syllabus and develop their examination techniques to succeed.

FTMS has the total package of courses to suit your needs experience for you. You will gain the knowledge as well as get first-hand experience on being able to relate concepts and current day issues to the topics that are being covered.

The Premier Express, Intensive Revision Course, Resit Course and Intensive Revision Express have been designed to cater to the individual student needs.

I look forward to welcoming you to FTMS in your quest to develop your professional and personal life.

It's All About You

With every good wish

B.S. Mangat
CEO, FTMS Global

Courses offered @ FTMS Global

Business, English and Hospitality Faculty
(Degrees & Diplomas)

- Accounting & Finance
- Business Administration
- Business management
- International Management
- CTH Hotel Management (Hospitality)
- English Courses

Computing Sciences
(Degrees & Diplomas)

- Computer Science
- Business information Technology
- Business Information systems
- Software Engineering

Professional Accounting & Finance

- CAT (ACCA Certified Accounting Technicians)
- ACCA (Association of Chartered Certified Accountants)
- CFA (Certified Financial Analyst)
- CIMA (Chartered Institute of Management Accountants)

How to Pass?

A Strategy for Success – 10 Golden Rules

- Be properly prepared by attending lectures - completing homework and undertaking a good revision course
- Write in structured paragraphs with a heading above each paragraph
- To gain extra marks use examples, diagrams and authors names
- Make calculations neat and tidy - don't use correction tape/paint
- Get your timing right 1.8 minutes per mark
- Answer the question asked not the question you would like to be asked
- If a question asks for a report format complete the answer in a report format
- Read the question not once but THREE TIMES – look for the key words – and use them in your answer
- In case studies always relate your answer back to the case
- Read the examiners reports and learn from them



THE SPECIALIST'S GUIDE TO SUCCESS

ACCA Paper F1, Accountant in Business



by Mr. Jay Prakash

F1 syllabus introduces students to the accounting profession and to certain aspects of the regulatory framework as they affect accounting, auditing and governance. It covers accounting, auditing, and internal control as specific business functions and how these should be supported by effective management information systems. Finally, the syllabus introduces key management and people issues such as individual and team behaviour, leadership, motivation and personal effectiveness.

Previous Exams

From the previous exams, the students' performance has not varied from section to section on the syllabus. This indicates that trainers and students are focusing more on the areas that present greater difficulty in order to prepare for the topics they find more challenging. This suggests that as guided, the majority of candidates is reading each question carefully before selecting the answer, and is not unduly panicked when faced with a mini case study rather than a shorter style question.

December Exam

Success is dependent on acquiring a broad but not a deep level of knowledge, and some ability to apply this knowledge to given problems. Inevitably, candidates cannot know everything about every subject area, so success will always be dependent on whether the candidate has invested an appropriate amount of time across the full range of examinable topics and the practice questions during the class.

The key to success: Balance knowledge-based learning supplemented with question practice.

It is unlikely that candidate will be fully prepared without undertaking some work on questions.

ACCA F2, Management Accounting



by Mr. Naresh Punjabi

We have produced prize winners in this module and you could be next. So why wait?

The F2 module is the first step in management accounting module in ACCA that will lead to F5 and P5 modules. The syllabus covers basic concepts in management accounting and contains topics specialized topics which include linear programming and linear regression.

Updates

The paper can be attempted in a paper based examination or computer based examination. There have not been major changes in syllabus except that every topic will generally be in examination, some more important than other topics.

Core Topics

Since the paper is MCQ based all topics are important although there are topics which are more exam important and they are linear programming, relevant costing, budgeting and process costing.

Comments

The student feedback on the June 2009 paper was generally fair and similar to past exam papers. The trend will continue for the December 2009, i.e. paper will be broad based and attempt to test almost all topics in examinations which is what examiner has said. The candidate will be able to excel through the lecturing and the intensive practice questions done in class and on their own.

THE SPECIALIST'S GUIDE TO SUCCESS

ACCA F3, Financial Accounting



by Mr. Naresh Punjabi

Another prize winning performance by our students.

Syllabus

This module lays the foundation stone for F7 and P2 modules. The module covers basic double entry to preparation of financial statements and also specialized topics such as depreciation.

Updates

The paper can be attempted in a paper based examination or computer based examination. There have not been major changes in syllabus except that every topic will generally be in examination.

Core Topics

The candidates tend to make more errors in the areas such as errors, partnerships and accounting standard related topics such as contingencies. The paper is MCQ based and all topics are important.

Comments

The student feedback on the paper was fairly alright and was similar to past exam papers. The trend will continue i.e. paper will be broad based and attempt to test almost all topics in examinations which is what examiner has said. The candidate will be able to overcome and achieve good grades if they follow on the lectures and dutifully do the questions allocated and practiced in class.

ACCA F4, Corporate and Business Law (Vietnam variant)



by Mr. Than Xuan Think

The Corporate and Business Law module is based on the Vietnamese legal system, comprising of 10 compulsory questions of 10 marks each. The first 7 questions aim to assess the knowledge of law (i.e. stating and/or explaining relevant legislation) while the last 3 questions require candidates to apply the law to specific circumstances.

While the list of examinable documents seems to be very broad, candidates are advised to adhere to the study guide provided by the examiner, which significantly limit the examinable areas to a number of major topics. For instance, candidates only need to study basic concepts of labour agreements and dismissal cases, rather than the whole Labour Code.

Generally Vietnamese ACCA candidates score relatively low on their writing skill, which is essential for this paper. Because writing skill can only be improved by continuous practice, it is recommended that F4 candidates do all exercises at home as if they are answering the official exams then refer to the suggested answers to determine rooms for improvement.

In addition, when finding a solution, candidates should read thoroughly the relevant provisions of the laws to have a clear and complete understanding of the issue, which should help them memorize better for the close-book exam.

Finally, attempting all past years' papers would be very useful because most examinable topics have appeared in these papers some have repeated in recent papers.

THE SPECIALIST'S GUIDE TO SUCCESS

ACCA F5, Performance Management



by *Mr. Balwant Singh*

The syllabus for F5, Performance Management, builds on the knowledge gained in F2, Management Accounting.

The syllabus includes costing topics, decision-making, budgeting, standard costing and performance measurement. Candidates need to appreciate the various costing techniques.

They need to address the problems surrounding scarce resource, pricing and make-or-buy decisions. The syllabus explores different budgeting techniques and the problems inherent in them.

All standard costing variances examined in F2 are examinable here. The new topics are mix and yield variances, and planning and operational variances. Performance measurement and control is a major area of the syllabus.

June 2009

The first time where the examiner had included five compulsory questions instead of four. This was to ensure more extensive testing of the five major syllabus areas. As with all other past papers, the questions consisted of a good balance of discursive and quantitative aspects.

The questions covered: (1) dealt with a bottleneck problem and the computation of the throughput accounting ratio; (2) was on performance measurement. It required students to analyse financial and non financial performance measures in service based environment; (3) was based primarily on standard costing variances and had a small part based on remuneration methods; (4) was based primarily on decision making; and (5) was based primarily on budgeting.

December 2009

Candidates can expect to see similar type of questions as above which will test broad syllabus areas and will require an understanding of the fundamental knowledge of all topics.

ACCA F6, Taxation (Vietnam variant)



by *Mr. Than Xuan Think*

It should be noted that calculation and knowledge would each account for approximately 50% of the total marks in this paper. Therefore, candidates should focus not only on computation, but also on how to explain the tax treatments they apply in their computation.

While the knowledge questions may test any area of the syllabus, computation questions generally focus on a few topics: deductible expenses (for CIT), taxable cash and non-cash income (for PIT) and contracts for construction, supply and services (for FCT).

As with any other papers attempting all past papers shall help candidates understand what the major examinable topics are and how to answer the questions in an effective manner expected by the examiner.

Many of Vietnamese tax issues may have more than one answers therefore it is important that candidates explain their position if they feel that the issue they are addressing is unclear under existing tax laws. Nevertheless the explanation should be concise and straight to the point.

Candidates should familiarize themselves with a computation template for each type of tax so that they can put down their calculations logically, legibly and time-efficiently.

THE SPECIALIST'S GUIDE TO SUCCESS

Paper F7, Financial Reporting



by Mr. Billy Ang

Aims to develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups, and how to analyse and interpret those financial statements.

Candidates will be expected to understand the main principles and objectives of accounting standards, and to be able to apply these when required to produce financial statements that are made available publicly and in scenario questions.

A further important aspect of the syllabus is the theoretical and conceptual issues that underpin both accounting standards and generally accepted accounting principles, and the regulatory issues controlling the reporting of financial information to users.

For June 2009 session, candidates were required to prepare a consolidated statement of financial position for a parent, subsidiary and an associate (equity accounted) which involved common consolidation adjustments, a comprehensive income and statement of financial position from a trial balance after dealing with several notes involved adjustments relating to property, plant and equipment with depreciation, finance lease, construction contract, revenue, financial liability, and tax expenses, statement of cash flows followed by a calculation of ratios and an interpretation of the company's performance, distinguish between adjusting and non-adjusting events, and to apply the discussion to the issue of fire destroying the warehouse, inventories and change of tax rate, the identification of which related expenses should be capitalised and which should be expensed, calculation of depreciation charges and impairment loss.

Looking forward, the above types of questions will continue in the future and therefore candidates should practice the application of fundamental knowledge and not simply reiterate definitions. Candidates must equip the fundamental knowledge and demonstrate their abilities to address various issues which will be addressed during the lectures.

ACCA F8, Audit and Assurance



by Mr. Fung Chee Kong

Paper F8, Audit and Assurance, is the basic auditing paper under the new ACCA professional qualification. The candidates are introduced to the concepts, theory of auditing and application of audit techniques.

The recent June 2009 exam is not an easy paper for most students because the questions examined students' ability to apply auditing concepts and procedures to case studies. There were some easy marks to obtain like Q2 and Q4 but Q1 on sales and receivable audit were challenging.

For the coming December 2009 exam candidates should concentrate on Rules of Professional Conduct, including consideration of ethical rules and independence rules to cases; audit evidence and materiality; audit of purchases or payroll system; application of audit techniques to account balances; audit risk assessment; internal audit outsourcing and reliance on the work of internal audit; subsequent events; going concern and auditors' reports.

Passing the exam is a combination of three things: knowledge, application, and exam techniques. Knowledge is an important ingredient in passing the exam and when you attend my course, we will be focusing on the knowledge required for this coming exam. We will be practicing lots of questions to sharpen your application skills. Good exam techniques that will make a difference to your final marks.

This is Alan's (examiner's) last exam and it is important that students should try their best to pass it this December. For those students who find this paper difficult and have not been able to pass it after some attempts, come to my revision class and let me show you the way to clear this paper. I am confident that with the right combination of knowledge and practice, you will find that the F8 paper is not as difficult as you think.

THE SPECIALIST'S GUIDE TO SUCCESS

Paper F9, Financial Management



by Mr. Elliott Betts

The syllabus

The aim of the paper is to develop the knowledge and skills expected of a finance manager, in relation to investment, financing and dividend policy decisions.

Candidates will be required to give advice relating to investment decisions using a number of appraisal methods. An understanding of non financial factors that may influence this decision and an assessment of risk factors will also be required.

Other important areas of study include working capital management, business valuations and hedging techniques related to foreign exchange and interest rate risk.

Paper F9 forms the general background knowledge, for the more advanced and specialist study found at Paper P4, *Advanced Financial Management*.

All questions will have computational and discursive elements. The balance between computational and discursive content will continue in line with the pilot paper (roughly a 50:50 split).

The June 2009 sitting

The questions covered various aspects of the topics such as investment dividends, earning based modules, NPV, IRR, ARR, capital financing strategy, granting credit to foreign customers performance evaluation, bond placing and issues.

Looking forward

Previous papers at F9 have indicated a desire to thoroughly and repeatedly test core areas of the syllabus. I believe this trend will continue into the future with occasional deviations. Simply producing numbers is not sufficient for a pass at Paper F9. Concentrate on your theoretical understanding of the subject material, supplement your course notes with regular reading of articles. Prepare for the next lecture and do not be afraid to ask questions.

Paper P1, Professional Accountant



by Mr. Marty Windle

New compulsory paper in the at the Professional level of the ACCA Qualification which aims to enrich candidates' understanding of a number of important issues as they prepare to take their place as members of the professional accounting community.

How to Pass P1

There are two key elements to achieve success. The first element is that candidates must have a great deal of basic knowledge on the key areas of the syllabus. This paper involves a lot of hard work memorising basic facts. The second element which is essential for success is application. You must be able to take the basic knowledge and apply in the case study. These two elements are essential and to achieve success you must practice as many past paper questions as possible.

I believe that the revision course (or if you have failed a re-sit course) is an essential part of this process. This course will focus on the key area and help you to achieve the extra marks you need to pass

The Syllabus

The syllabus can be split into 4 basic areas corporate governance, risk, control and ethics.

Core areas of the syllabus are: The code of governance; Agency theory; Ethical theories; Risk management; Internal audit; Board of directors; Committees and remuneration.

The last exam focused mainly on risk ethics and control rather than governance.

WHY SHOULD YOU DO MARTY'S COURSE?

STUDENTS THAT HAVE DONE MY COURSE HAVE ACHIEVED SUCCESS IN THE EXAM. DON'T LEAVE YOUR SUCCESS TO CHANCE.

THE SPECIALIST'S GUIDE TO SUCCESS

Paper P2, Corporate Reporting



by Mr. Billy Ang

This paper will examine concepts, theories, and practices including proposed accounting treatments. Candidates should be capable of critically evaluating, identifying, and prioritising issues. Professional judgment will be needed as well as the ability to demonstrate technical knowledge. Global issues will be addressed via the 'current issues' questions on the paper including ethical and professional issues and situations when advising clients.

An understanding of the financial reporting framework is an important aspect of the paper, and candidates will be asked to evaluate and comment on the move towards a global accounting framework.

Exposure drafts will be examined but only in terms of the key areas of change, and there will not be a complete question on a single exposure draft.

For June 2009 session, the exam covered a wide spectrum from producing a consolidated statement of financial position which involved dealing with bargain purchase business combination and piecemeal acquisitions, adjusting for available for sale financial asset and financial asset at amortised cost, and adjusting for inventories and modification of share-based payment transaction to issues relating control in consolidating a subsidiary and the ethical and responsibilities of directors, fair value measurement, issues and accounting practices

Looking forward, the above types of questions will continue in the future where candidates apply the fundamental knowledge to a particular industry and not simply reiterate definitions.

For **December exam**, candidates must equip the fundamental knowledge and demonstrate their abilities to address various issues and expect to discuss more complex issues on consolidation. There will be an increasing emphasis on the conceptual framework which underpins the standards, where the approach is continually examining several standards at each diet.

Paper P3, Business Analysis



by Mr. Marty Windle

This is a paper in the Professional level of the ACCA Qualification which aims to enrich students' understanding of a business strategy, IT and implementation issues.

How to Pass P3

P3 requires two key elements to achieve success. The first element is that students must have a great deal of basic knowledge on the key areas of the syllabus. This paper involves a lot of hard work learning and understanding around 30 different strategic model s. The second element which is essential for success is application. You must be able to take the basic knowledge and apply in the case study. These two elements are essential and to achieve success you must practice as many past paper questions as possible.

I believe that the revision course (or if you have failed a re-sit course) is an essential part of this process. This course will focus on the key areas and help you to achieve the extra marks you need to pass the examination

The Syllabus

The syllabus can be split into two basic areas strategic management and implementation issues

Core areas of the syllabus are: Strategic analysis (including financial analysis); Strategic choice; Information technology (upstream and downstream supply chain); Business process change; HRM; Change management; Quality

The last exam focused mainly on strategic analysis, business process change, IT and quality.

WHY SHOULD YOU DO MARTY'S COURSE?

STUDENTS THAT HAVE DONE MY COURSE HAVE ACHIEVED SUCCESS IN THE EXAM. DON'T LEAVE YOUR SUCCESS TO CHANCE.

THE SPECIALIST'S GUIDE TO SUCCESS

Paper P4, *Advanced Financial Management*



by *Mr. Elliott Betts*

Key areas of the syllabus include, but are not limited to:

The evaluation of potential investment decisions and assessment of their financial and strategic consequences, both domestically and internationally. Acquisitions and mergers versus organic growth. Evaluation and advice regarding alternative re-organisation strategies. Advanced treasury and risk management techniques.

The identification and assessment of the potential impact of emerging issues in finance and financial management

The June 2009 sitting

The summary of the material examined was: Investment appraisal using net present value and discounted payback methods; Unbundling of company assets and an assessment of the use of the proceeds to reduce corporate debt. Calculation of the subsequent cost of capital and revised market value of the firm; Currency swaps; ethical and contractual issues relating to a multinational; Capital rationing and evaluating investments.

Looking forward

The previous examinations, whilst concentrated on core area of the syllabus have highlighted the need for a detailed understanding of the relevant issues and on how to overcome quite detailed problems relating to both calculation and discussion.

To ensure success in the coming exam, in addition to relevant calculations, students must be able to demonstrate knowledge of the theoretical aspects of the syllabus and competence relating to discussion and application of these aspects.

I would also like to take this opportunity to stress the importance of discussion at this stage of your ACCA studies. Simply producing numbers is not sufficient for a pass at Paper P4. Concentrate on your theoretical understanding of the subject material, supplement your course notes with regular reading of related articles.

Paper P5, *Advanced Performance Management*



by *Mr. Elliott Betts*

The main focus of the paper is on the use of planning and control models to plan and monitor organisational performance and the appropriate techniques available by which that performance can be evaluated and improved. The conditions present within an organisation that may make it vulnerable to corporate failure must be understood and evaluated.

Students will be required to discuss macro economic, fiscal and market factors together with various other external factors that influence organisational performance. In addition, an understanding of the design features of effective performance management information and monitoring systems and the role within the organisation of today's management accountants must be demonstrated.

The June 2009 sitting

The questions covered performance evaluation and the "balanced scorecard", investment appraisal using the NPV criteria; agency theory and accountability; demand based pricing to calculate a profit maximising fee and the resulting profit earned and six sigma methodology.

Looking forward

The current P5 examiner, Mr. Shane Johnson, was also the examiner for the equivalent paper in the previous ACCA syllabus. Previous sittings have concentrated heavily on core areas of the syllabus especially relating to performance evaluation.

To ensure success in the coming exam, in addition to relevant calculations, students must be able to demonstrate knowledge of the theoretical aspects of the syllabus and competence relating to discussion and application of these aspects.

Concentrate on your theoretical understanding of the subject material, supplement your course notes with regular reading of related articles. Prepare for the lecture and to ask questions.

THE SPECIALIST'S GUIDE TO SUCCESS

ACCA P6, *Advanced Taxation (Singapore Variant)*



by Ms Mary Chantal

The aim is to apply relevant knowledge, skills and exercise professional judgement in providing relevant information and advice to individuals and business on the impact of the major taxes on financial decisions and situations.

The syllabus builds on the basic knowledge of core taxes from Paper F6. This syllabus introduces tax incentives, estate duty and stamp duty. As this an optional paper, aimed at those requiring/desiring more than basic tax knowledge for the future professional lives, the syllabus also extends the knowledge of income tax and corporation tax to encompass further overseas aspect of taxation, the taxation of trust and additional exemptions and relief.

The candidates doing this paper will require to plan the way they are going to attempt the questions. Candidates should read the question and understand the requirements before attempting the question and solve the problem. Candidates should remain focus and go back to the question to ensure the requirement is met.

The examiners have advice that the candidate should time themselves carefully, as the candidate should earn the marks for everything and attempt all the questions.

The candidates will experience and appreciate the module in great detail when the candidate attends the lectures and the revision course. The candidates will be able to sharpen their exam techniques by being diligent in the exercise work and the examples discussed during the lectures. Candidates will learn good knowledge of exam techniques which will make a difference between a pass and a fail grade.

ACCA P7, *Advanced Audit & Assurance*



by Mr. Fung Chee Kong

It is one of the four optional papers available under the new ACCA professional qualification. It builds on the skills developed in paper F8 and utilises the gained in F7 and P2.

The examiner for this paper is Lisa Weaver and she set her first exam in December 2007. Students should listen to the audio recording of Lisa on the ACCA website.

The **June 2009** exam was relatively a straight forward paper without much surprise. Topics covered were business risks, tendering, ethics, reporting and audit of account balances but time was the factor.

In the coming December 2009 exam, rules of Professional Conduct, including consideration of ethical rules and professional liability; Practice management, including quality control; audit strategy, including audit risk, materiality and evidence; assignments, including audits of companies and groups, audit related services and prospective financial information; auditors' reports; forensic auditing would be some the areas to look at.

Many candidates tried to rely on a rote learning approach, memorising large sections of text and then repeating it unthinkingly in the exam.

Passing the exam is a combination of three things: knowledge, application, and exam techniques. We will be focusing on the knowledge required for this coming exam. We will also spend time practicing lots of questions so as to let you see a wide variety of audit issues and concepts. Practicing past exam questions also sharpen your application skills. Last but not least, you will learn good exam techniques that will make a difference between a pass and a fail grade. Come to the course and revision class and let me share with you the knowledge and techniques to clear this paper. I am confident that with the right combination of knowledge and practice, you will find that the P7 paper is not as difficult as you think.

The Students' Say

The Students' Say

Bei Shan: Hi Balbeer, Remember me? I'm the one who handed more than 60 answer scripts and mock exam answers for you to mark. Yeah! I get 60 marks for my F8. Thanks for all those answer scripts despite of your busy schedule and even spare some time to explain to me personally in the areas that I'm weak in. Really appreciate that and it really helps me a lot in understanding the concept well. You are really nice and approachable lecturer. Thanks a lot for all your help that you have rendered to me.

Mohamed Ali: Hi Billy, I would like to give you the good news that I was summoned to ICPAS today and was given a certificate which said that I achieved First Place in Singapore for F7 and 5th Place in the world for F7 paper. All the credit goes to you. You have been a very good lecturer. Thank you very much Sir.

Wendy: Hi Marty, I passed P3 with 58 marks after attending your intensive revision class in Nov-08. It's my second attempt...didn't clear earlier when I attended classes at Aljunied. Really regret...should have taken your class back then. Your lessons are great! I'm gonna miss attending your classes...as you had said, after passing this paper I'm never ever gonna see you again :) " Wendy

Le Thi Hong Van: Dear Marty, just to inform you that I passed P1 exam and would like to thank you for your exclusive way of delivering your excellent knowledge to us during our studying time. I appreciate it very much.

Le Ngo Luan: Dear Marty, I have passed paper P1 and P3 with 72 marks and 67 marks respectively. I would like to express my sincere thanks for your courses. They are well prepared, well organized and easily understood.

Angie Ng: Hi Billy Thanks for your patient, systematic approach with clear explanation and I have pass my P2 examination.

Nicole: Hi CK, I write this email to you immediately after I have received my result. This is my fourth attempt & I finally pass. I was stupid to think that this is a theory paper and I can do self-study so the first 3 attempt I did not attend any class and each attempt I got 4X-4Xmarks? This is my 4th attempt and after attended your class, I finally pass the paper. I got 6X marks, although it is not very high but is so unexpected. I should have attended your class earlier? Therefore, I would like to take this opportunity thank you.

Paul Shun Fen: I would really like to give a great thanks to FTMS for continuously giving all the assistance. By been entitled the scholarship, FTMS gives me as a student to be given a first-rated environment for studying as well as a group of professional, excellent and caring lecturers. Another sincere thanks to you for been considerate and flexible to enable me to enroll for the September intake with the July intake as the deadline.

Trinh Thi Anh Dao: Dear Marty, I would like to inform you that I got 71 marks for P1 thanks to your lectures, your tips, etc. Thank you very much.

Sy Tuan: Hi Billy, I wish you a happy new year with health and success. Many thanks to you, I passed F7. I hope that i will meet you at P2 course. Your material is really useful. I'm very glad to have a nice teacher like you.

Tinny Siu: Dear CK Fung, I am happy to tell you I got a pass with 6X marks in the past exams. Thanks so much

Jennie: Dear Elliott, I want to take this opportunity to say "Thank You" for what you have taught me during the lectures and revision classes. You have always taught from your heart and try to make learning fun. I'm very happy that I passed and appreciate all the exam tips that you have given to us.

Quynh Nguyen: Dear Than Xuan Thinh, I would like to inform you that all of us from Grant Thornton passed paper F6. We are very pleased for the results. Thank you very much for your help.