

## Top Students in the Professional Bridging Examination (PBE)

December 2011 session

Paper I	Paper II	Paper III	Paper IV
			
<b>Jim Shuk Yan</b>	<b>Hung Chun Hin</b>	<b>Chu Kit Ling</b>	<b>Kwan Hoi Yin</b>

### Paper I – PBE Financial Accounting

#### Jim Shuk Yan

Job title: Accounts Clerk  
Company: Promedia International Ltd.

Miss Jim has a Higher Group Diploma (Accounting) from the Hong Kong School of Commerce. She studied for the examination by herself.



#### **Thoughts from Miss Jim:**

I have a full-time job and needed to study part-time for my Higher Group Diploma concurrently. This made it difficult for me to handle the additional studies for the Professional Bridging Examination (PBE). Thankfully my teacher, friends and family encouraged me not to give up. I finally completed my PBE.

I do not have any unique study method, but I am willing to share how I studied for this paper. I read the up-to-date HKAS and HKFRS and worked hard to practise past papers. Whenever I encountered any questions and problems, I would ask others and think critically to ensure I understood the relevant concept or standards. Lastly, I thank the HKIAAT for giving me this chance to get the Top Student prize of PBE Paper I.

## Paper II – PBE Management Accounting and Finance

### Hung Chun Hin

Job title: Senior Auditor  
Company: CCP C.P.A. Limited

Mr. Hung has an Associate Degree in Business (Accounting and Finance) from The Hong Kong Polytechnic University – Hong Kong Community College. He studied for the examination by himself.



#### ***Thoughts from Mr. Hung:***

It's a great pleasure to be awarded the Top Student prize of PBE Paper II. With sincerity, I would like to thank the HKIAAT for providing this pathway for those who aspire to become a professional accountant to achieve their goal.

In my experience, time management and planning take an important place during the examination. We should remember not to spend too much time on a single question as attempting all questions usually brings a better result than getting a full mark in only one question. The time frame advised in the examination papers is a useful guideline. I think that pilot papers and past papers are valuable study materials. You can get the pilot papers from the HKIAAT's website for free, so remember to make the most of them.

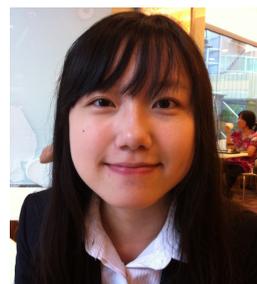
Taking this opportunity, I would like to thank my family, my employer and fellow colleagues for their kind support. They gave me great encouragement in preparing for the examination.

## Paper III – PBE Auditing and Information Systems

### Chu Kit Ling

Job title: Audit Junior  
Industry: Chan, Li, Law & Co.

Miss Chu has a Higher Diploma in Accountancy from the Hong Kong Institute of Vocational Education (IVE) – Haking Wong Campus. She studied for the examination by herself.



#### ***Thoughts from Miss Chu:***

I am very surprised and honoured to be selected as the Top Student in this paper. The course that I took in IVE equipped me with a solid foundation and practical knowledge in auditing and accounting. It not only boosted my confidence in handling my work but also equipped me for taking the AAT Examination and PBE. I would like to express my appreciation to my lecturers in IVE, especially Mr. Alman Kwok and Mr. Danny Mak, who always support me and encourage me to do my best.

After my graduation, I chose to work in an audit firm as the working environment and the job nature help my studies for professional examinations, allowing me to have a more thorough



understanding of what I have learnt.

Apart from diligence and good time management, in-depth understanding and ability to apply your knowledge are also critical to success in the examination.

## **Paper IV – PBE Business Law and Taxation**

### **Kwan Hoi Yin**

Job title: Accounts Clerk

Company: Yip, Tse & Tang

Miss Kwan has a Higher Diploma in Business (Accounting) from The University of Hong Kong School of Professional and Continuing Education (HKU SPACE). She completed the preparatory programme for PBE II at HKU SPACE.



### ***Thoughts from Miss Kwan:***

I am honoured to be awarded the Top Student prize for this paper. This paper was indeed difficult and complicated, so I needed to spend lots of time studying for it. To facilitate my study, I analyzed the examination trend to find out what the hot topics were in the past few years, and then I put more effort and focus on them. In the examination, identifying the question's requirement was important. Some questions might contain more than one requirement, which could be confusing, so you have to read the question very carefully again and identify precisely what the examiner needs before proceeding to answer. Lastly, I always attempted easier questions first and then go to those which I am familiar with.