

Hong Kong Institute of Certified Public Accountants

Subscribers' Feedback to the Audit Practice Manual

No. of questionnaire issued : 1,236
 Response rate : 6.3%

Subscribers' rating to the following aspects of the Manual and Updates*:

		<u>Excellent</u>	<u>Very Good</u>	<u>Good</u>	<u>Meet Expectation</u>	<u>Below Expectation</u>	<u>Not Specified</u>
a. Format (hardcopy & CD-Rom)	- Manual	9	34	22	9	0	4
	- Updates	6	39	22	6	2	3
b. Contents	- Manual	4	33	31	7	1	2
	- Updates	4	31	31	6	3	3
c. Adequacy of information for use in your own practice	- Manual	5	30	30	10	0	3
	- Updates	5	26	34	8	2	3
d. Checklists meeting the requirements of your practice	- Manual	4	30	30	9	3	2
	- Updates	3	28	31	7	6	3
e. Easy to understand and apply	- Manual	5	20	35	11	5	2
	- Updates	5	22	33	11	4	3
f. Usefulness	- Manual	4	32	25	13	1	3
	- Updates	5	31	22	11	3	6

* Updates include:-

- i) Update No. 1 – A case study on the "Flat Holding Co. Ltd."
- ii) Update No. 2 – A case study on the "Manufacturing Co. Ltd." and "Update on the Auditing, other Engagements and Financial Reporting Standards upto December 2008"

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