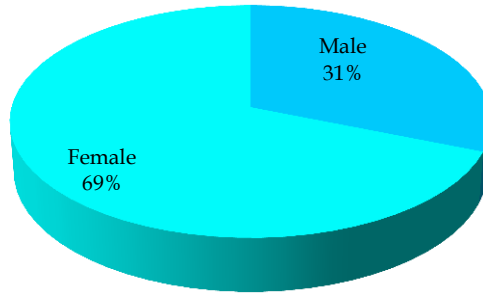


Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

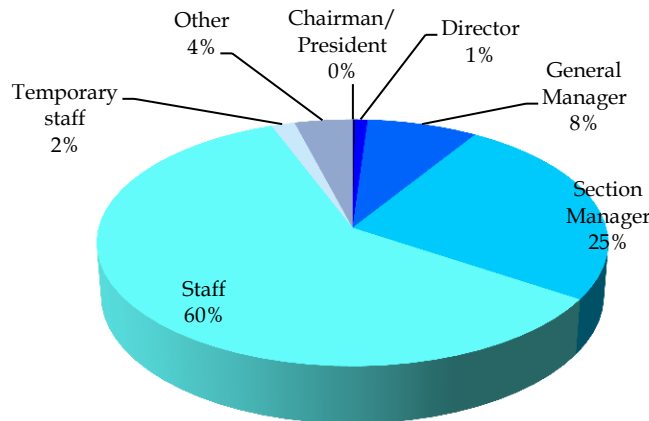
The following are the details of the test results by the examinees' attributes including current job position, years of experience and qualification obtained.

Profile of examinees

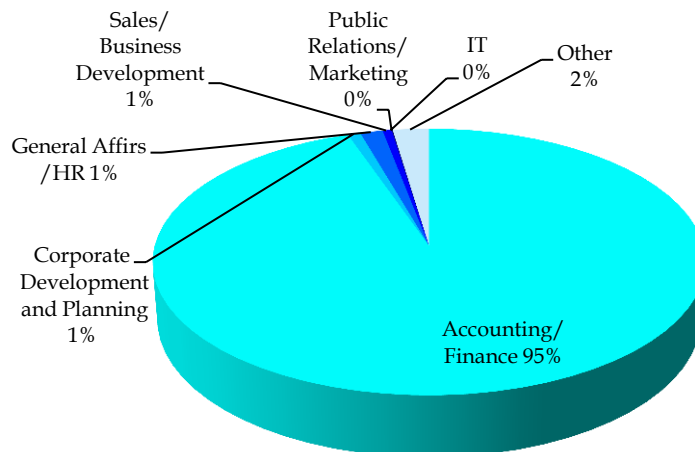
(Breakdown by sex)



(Breakdown by job position)



(Breakdown by job function)



Score, level and average degree of achievement by qualification obtained

<Score by qualification obtained>

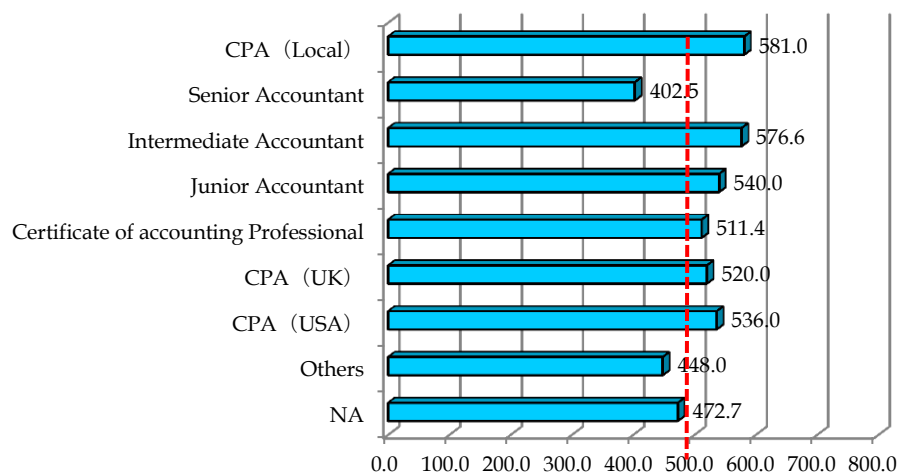
As a result of a comparison performed between qualification obtained and the test result, it does not necessarily indicate

Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

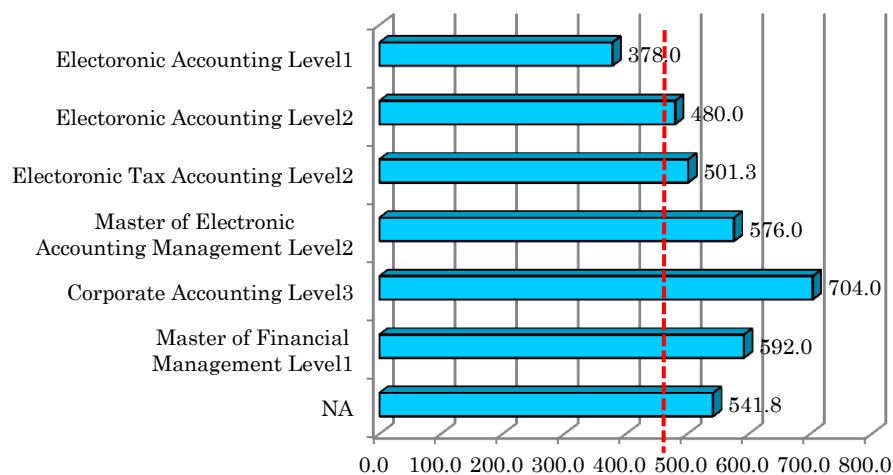
that a qualified person, for example, certified public accountant, obtained high score.

※The dotted line indicates the average score of all countries (456.2) .

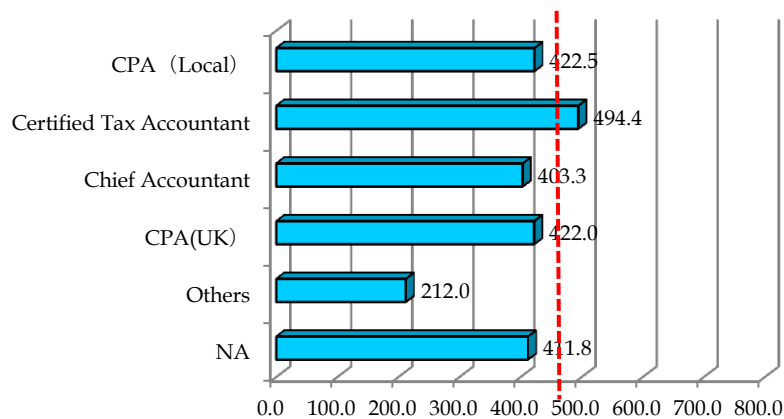
(China)



(Korea)

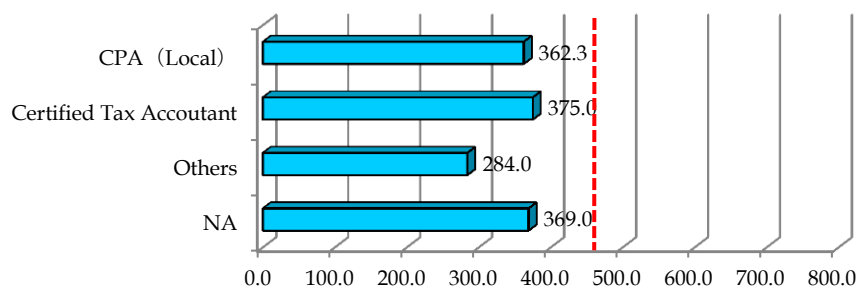


(Vietnam)

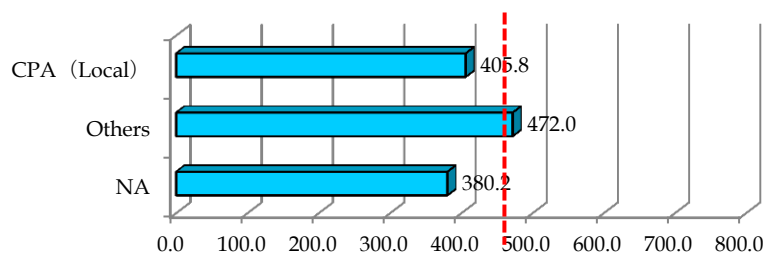


(Indonesia)

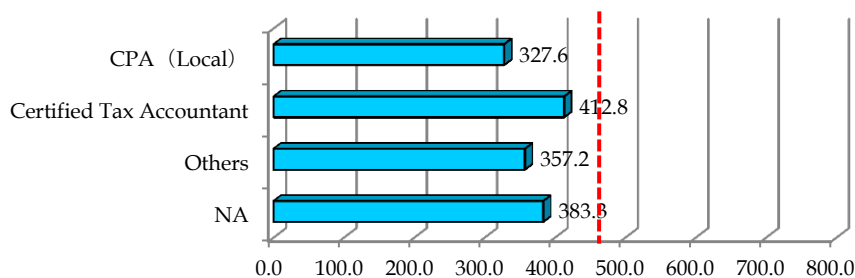
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



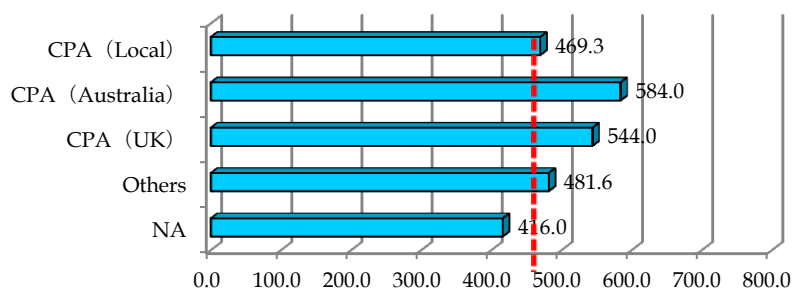
(Philippines)



(Thailand)

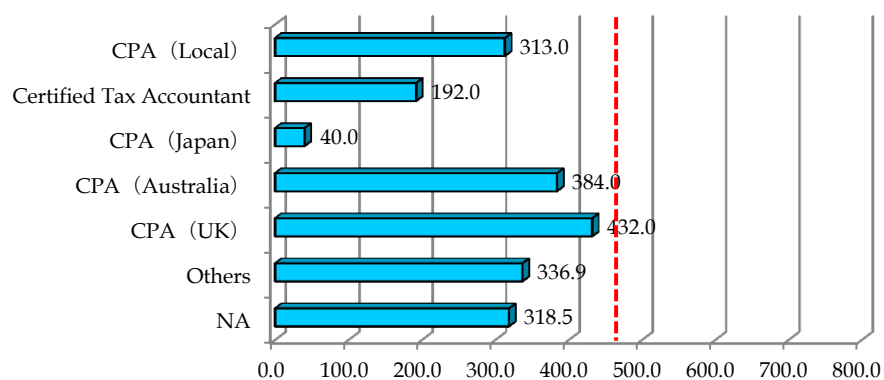


(Singapore)

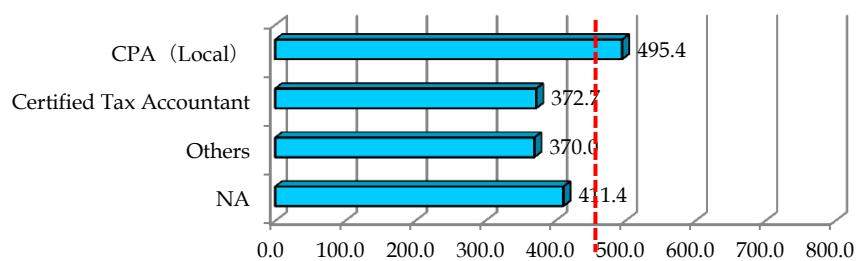


Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

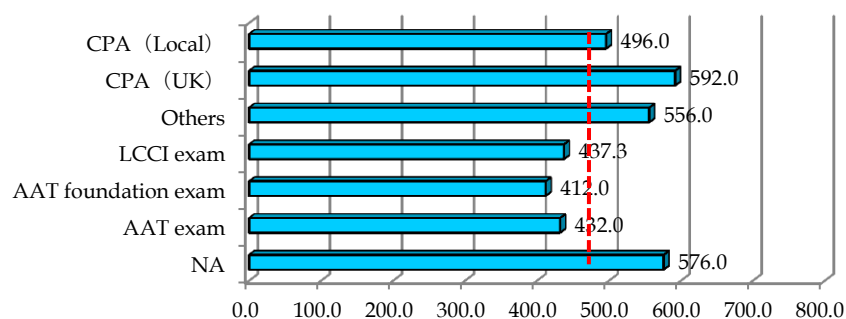
(Malaysia)



(India)



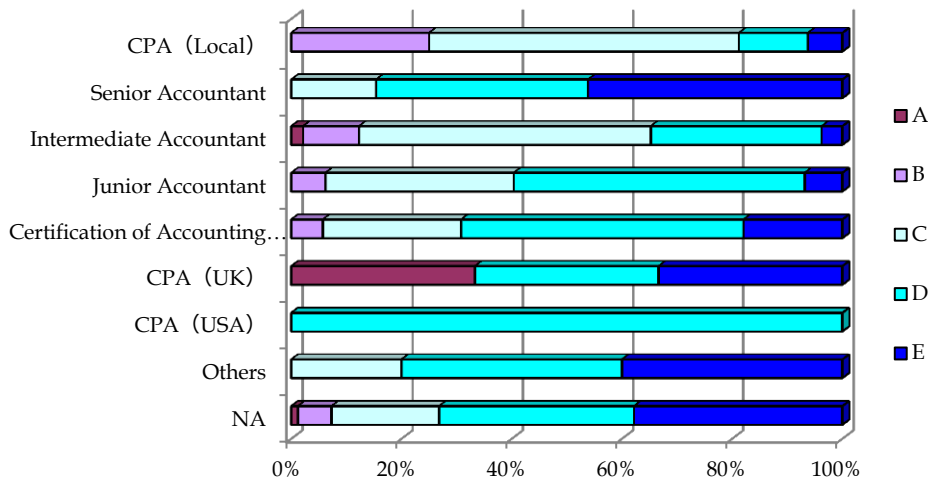
(Hong Kong)



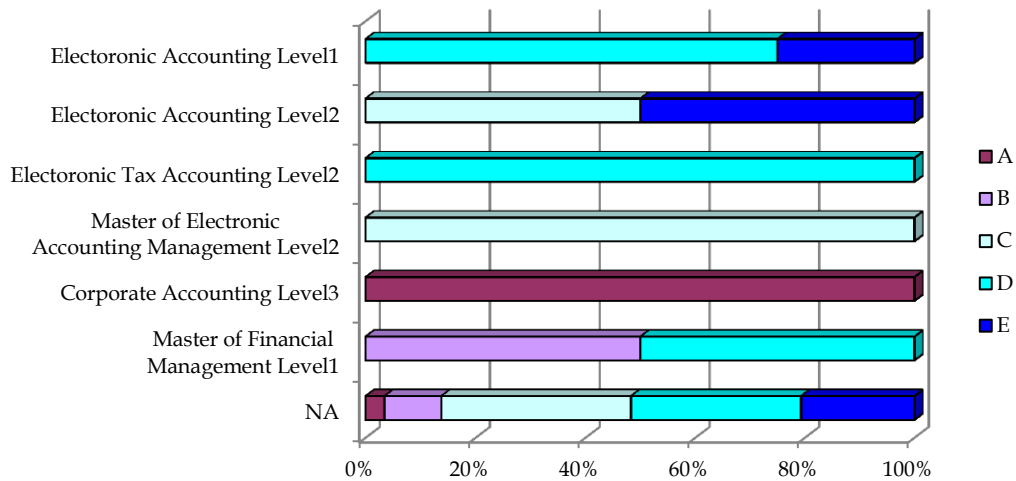
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

<Distribution of levels by qualification obtained>

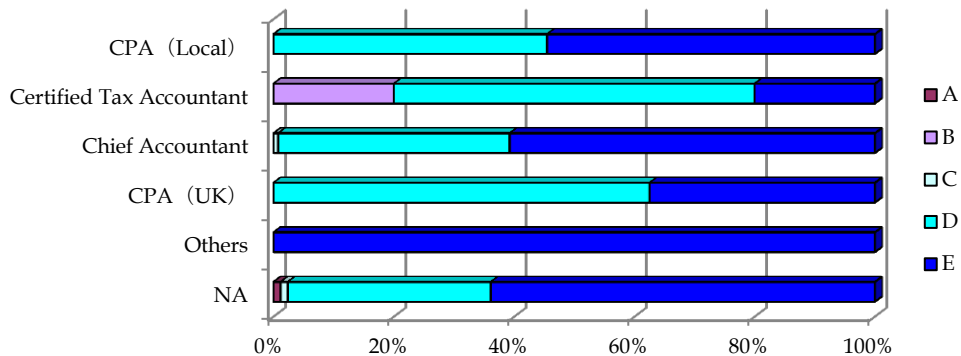
(China)



(South Korea)

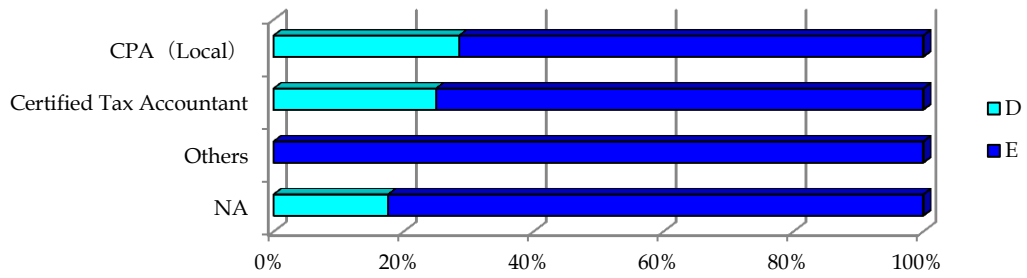


(Vietnam)

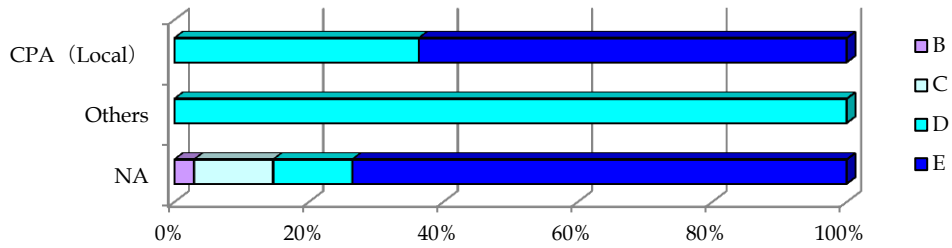


(Indonesia)

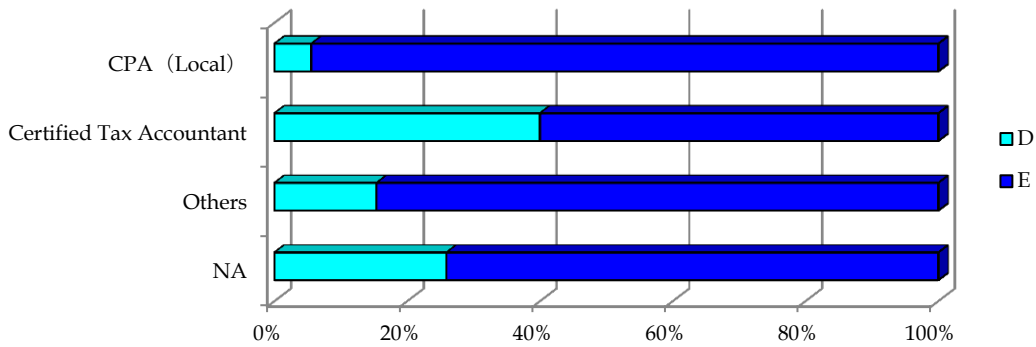
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



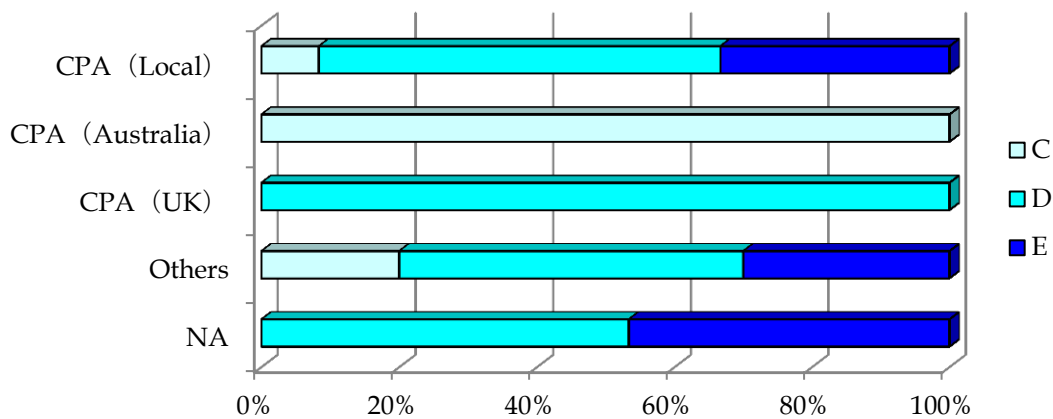
(Philippines)



(Thailand)

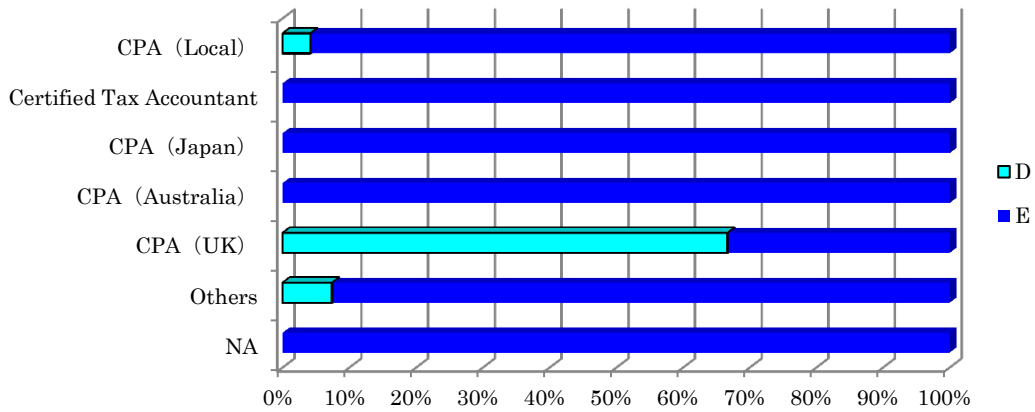


(Singapore)

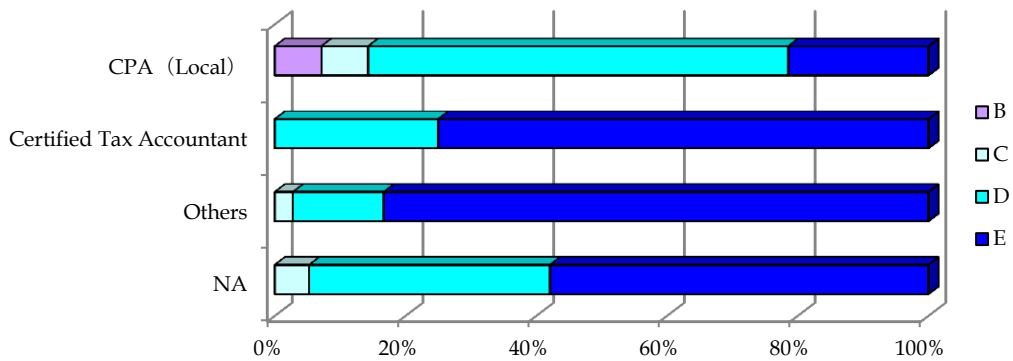


(Malaysia)

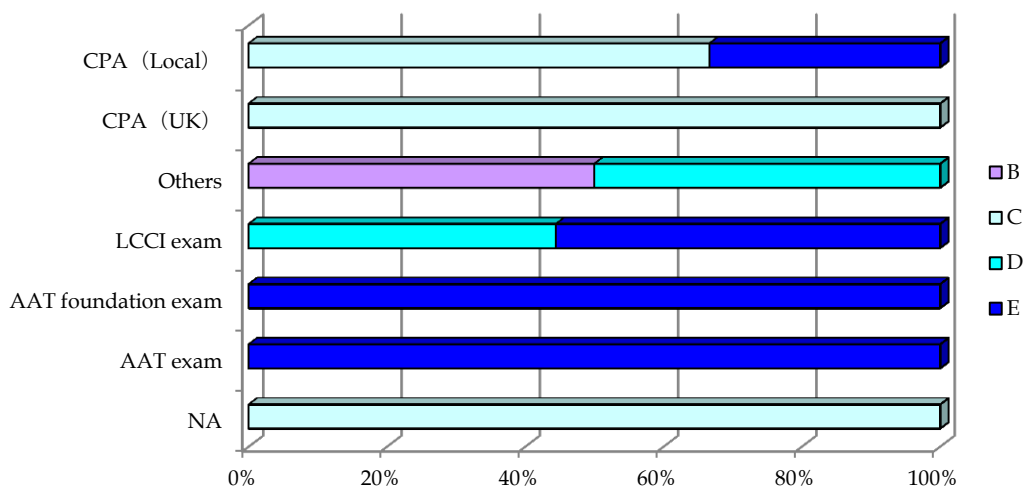
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



(India)



(Hong Kong)



<Average percentage of correct answers by qualification and job function>

The highest average of each job function in each country is shown in blue and bold letters

Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

Country	Qualification	Average percentage of correct answers			
		Assets	Closing	Treasury	Tax
China	CPA (Local)	77.8	68.7	68.1	76.3
	Senior Accountant	52.0	49.5	45.9	55.9
	Intermediate Accountant	76.9	66.9	68.3	76.1
	Junior Accountant	71.2	62.2	65.2	71.0
	Certification of Professional Accountant	67.2	59.0	63.5	64.5
	CPA (UK)	70.0	57.7	70.0	55.7
	CPA (USA)	71.0	47.0	69.0	78.0
	Others	57.4	54.8	52.2	62.2
	NA	63.5	56.8	57.9	56.0
Korea	Electronic Accounting Level1	47.5	47.3	45.3	50.0
	Electronic Accounting Level2	64.5	55.0	67.5	44.5
	Electronic Tax Accounting Level2	62.3	52.3	73.0	55.3
	Master of Electronic Accounting Management Level2	65.0	74.0	72.0	83.0
	Corporate Accounting Level3	87.0	89.0	84.0	94.0
	Master of Financial Management Level1	79.5	60.5	79.5	69.5
	NA	67.7	61.3	72.9	65.3
Vietnam	CPA (Local)	59.2	49.1	40.5	67.5
	Certified Tax Accountant	71.6	57.8	43.8	81.2
	Chief Accountant	51.9	49.2	41.8	64.6
	CPA (UK)	50.9	49.3	50.9	63.3
	Others	41.5	18.5	15.5	28.0
	NA	54.0	50.2	43.9	62.0
Philippines	CPA (Local)	53.5	51.5	49.3	47.9
	Others	61.0	58.0	56.0	61.0
	NA	52.7	47.7	45.0	43.1
Indonesia	CPA (Local)	46.4	46.0	34.3	62.1
	Certified Tax Accountant	40.4	53.1	39.6	64.5
	Others	22.5	42.0	37.5	47.0
	NA	43.2	50.6	39.4	58.6
Thailand	CPA (Local)	40.3	34.2	39.4	51.8
	Certified Tax Accountant	55.5	35.8	53.1	58.9
	Others	46.8	38.7	43.3	49.8
	NA	48.3	44.5	46.2	53.8
Singapore	CPA (Local)	65.9	48.2	53.1	67.1
	CPA (Australia)	77.4	73.7	71.9	66.7
	CPA (UK)	67.7	73.7	59.4	77.8
	Others	67.1	54.2	48.1	76.1
	NA	54.8	48.4	51.0	52.6
Malaysia	CPA (Local)	39.2	41.4	35.9	42.1
	Certified Tax Accountant	29.0	15.8	21.9	27.8
	CPA (Japan)	0.0	0.0	15.6	0.0
	CPA (Australia)	46.8	55.3	46.9	44.4
	CPA (UK)	59.1	54.4	49.0	53.7
	Others	41.9	43.9	39.7	44.9
India	CPA (Local)	66.1	60.1	57.4	64.7
	Certified Tax Accountant	43.8	47.4	45.3	52.8
	Others	46.9	46.2	45.6	46.4
	NA	55.2	47.1	49.7	52.6
Hong Kong	CPA (Local)	68.8	54.4	56.2	68.5
	CPA (UK)	74.2	89.5	53.1	94.4
	Others	75.8	73.7	54.7	80.6
	LCCI exam	56.6	60.2	44.8	63.0
	AAT foundation exam	50.0	39.5	51.6	66.7
	AAT exam	69.4	52.6	39.1	55.6
	NA	83.9	68.4	53.1	88.9

Score, level and average degree of achievement by job position

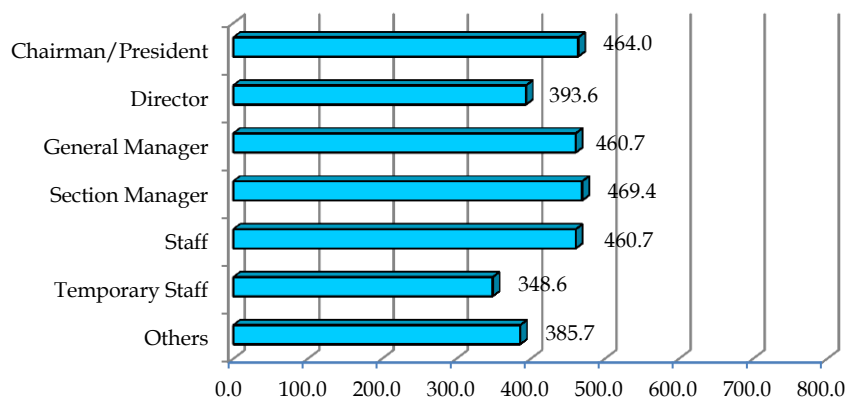
As a result of a comparison performed between job position and the test results, it is found that, generally the higher the

Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

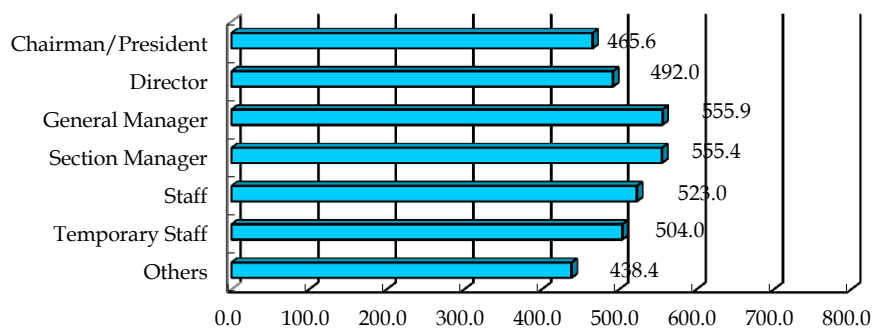
job position, the higher the score, except a position of general manager

<Score by job position>

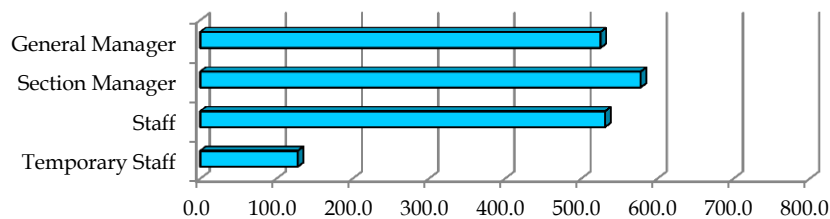
(All ten countries)



(China)

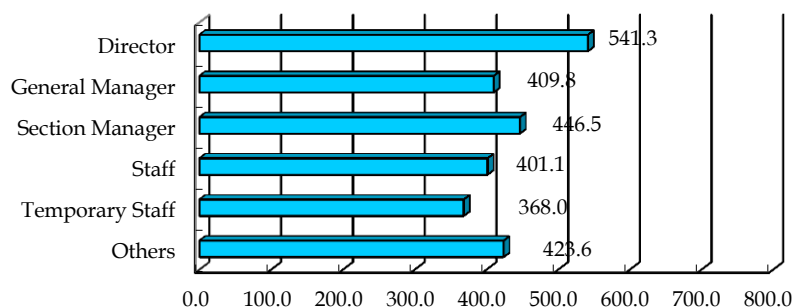


(South Korea)

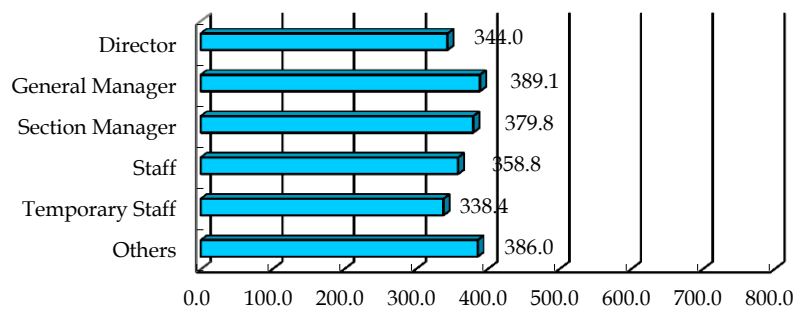


(Vietnam)

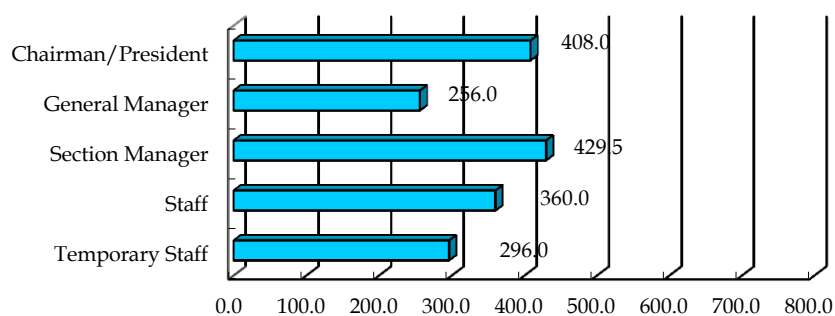
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



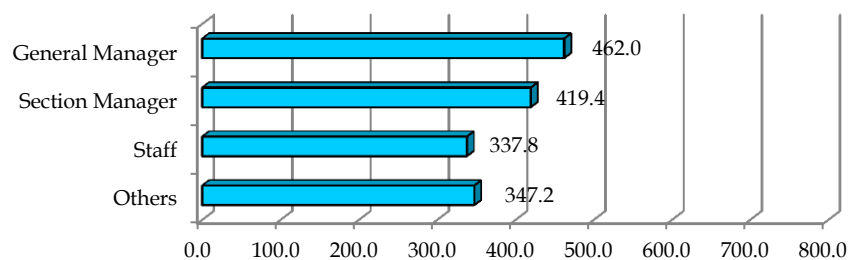
(Indonesia)



(Philippines)

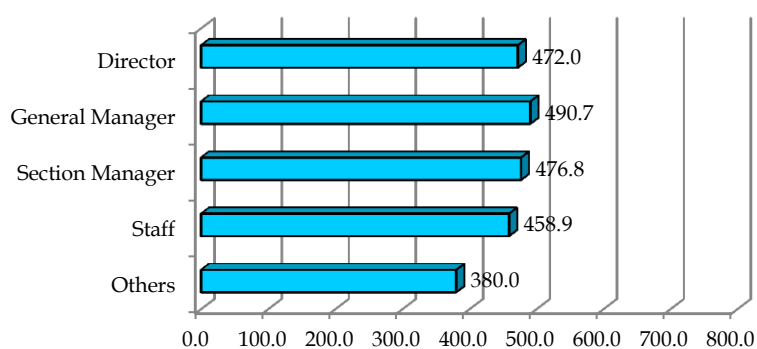


(Thailand)

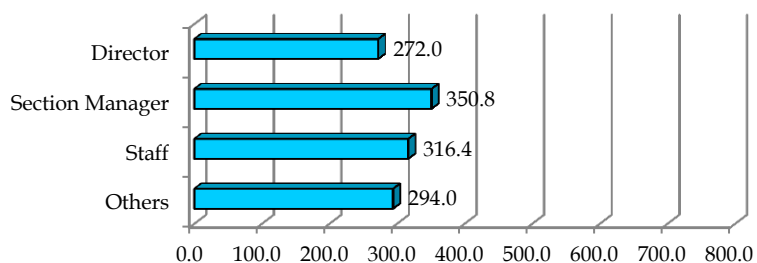


(Singapore)

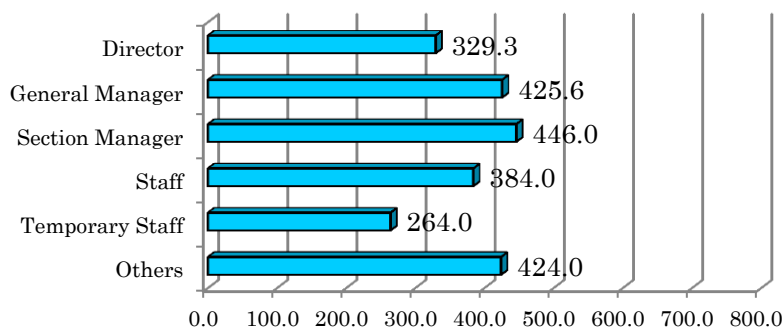
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



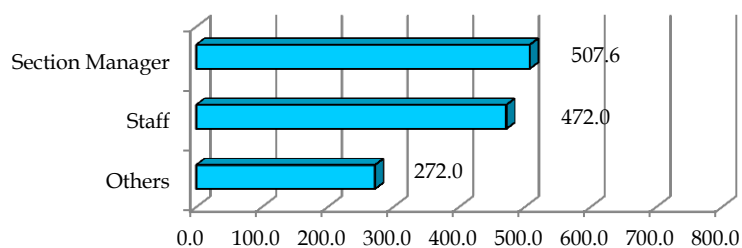
(Malaysia)



(India)



(香港)

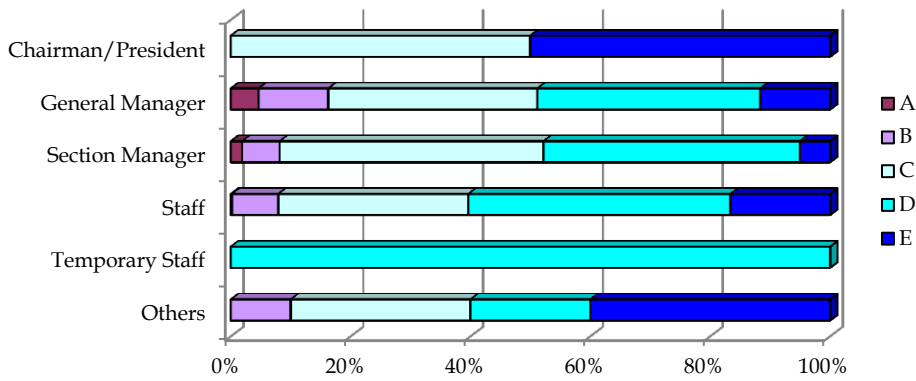


<Distribution of levels by job position>

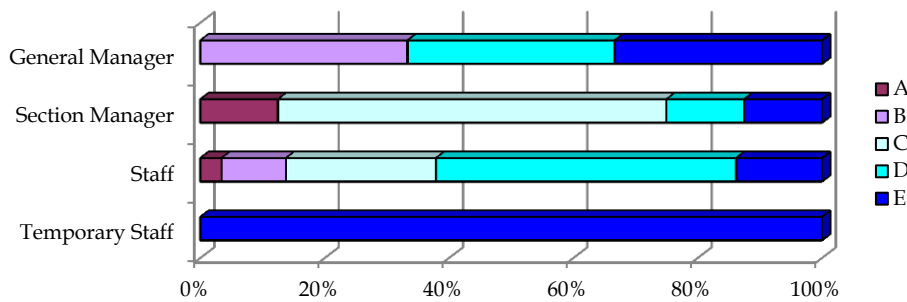
(10 力国)

(中国)

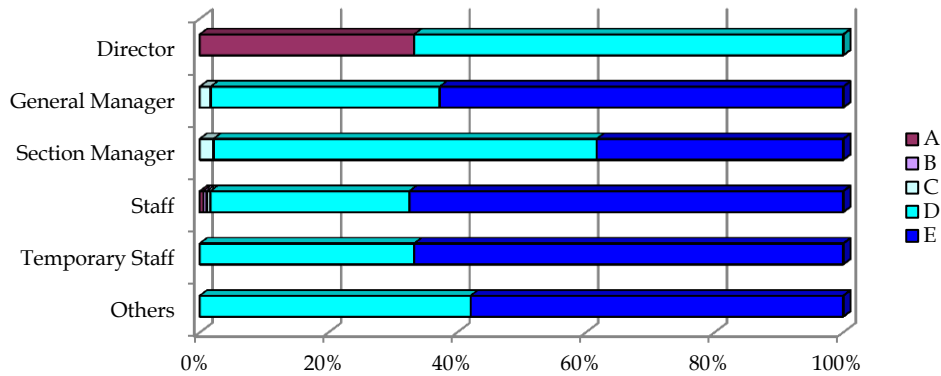
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



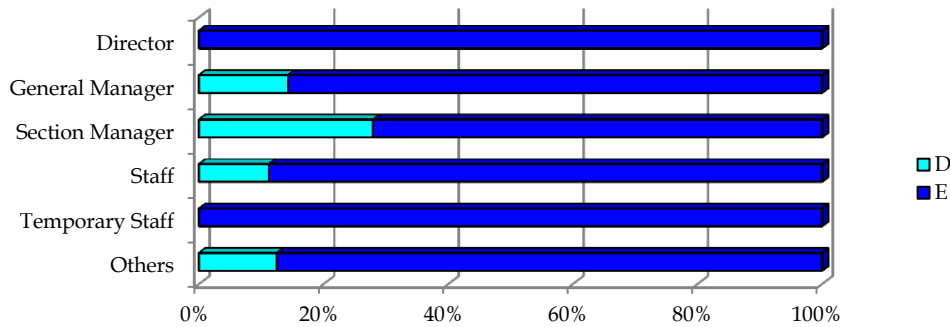
(South Korea)



(Vietnam)

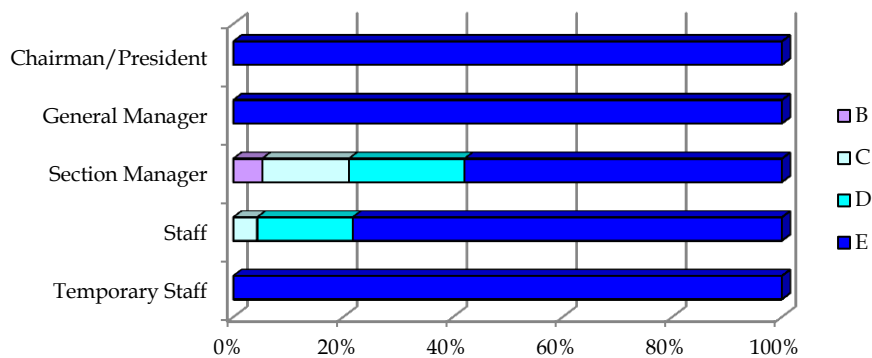


(Indonesia)

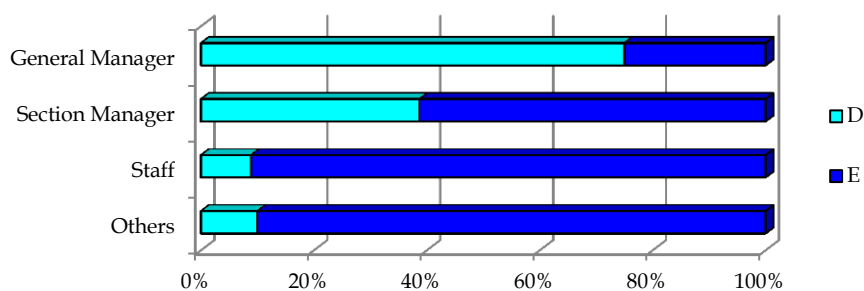


(Philippines)

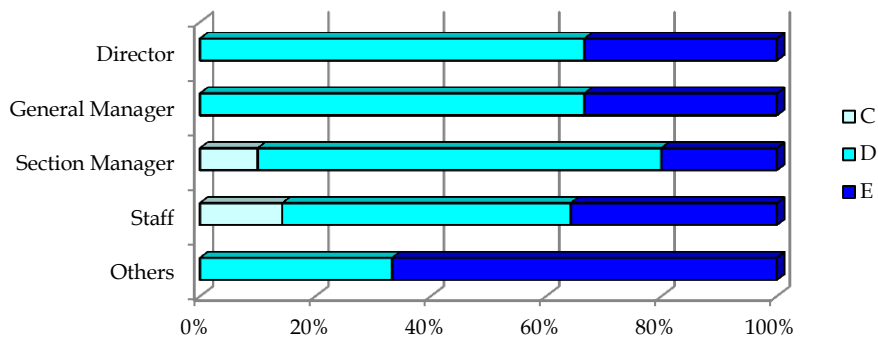
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



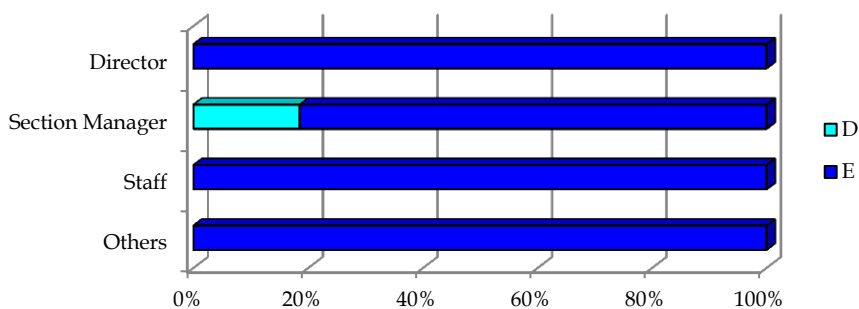
(Thailand)



(Singapore)

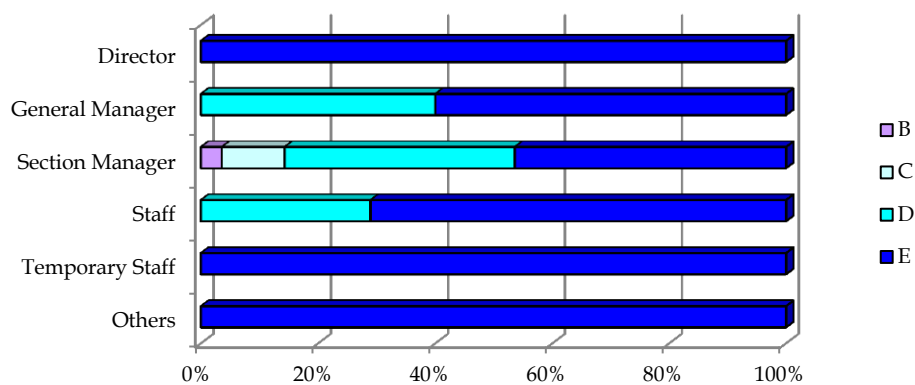


(Malaysia)

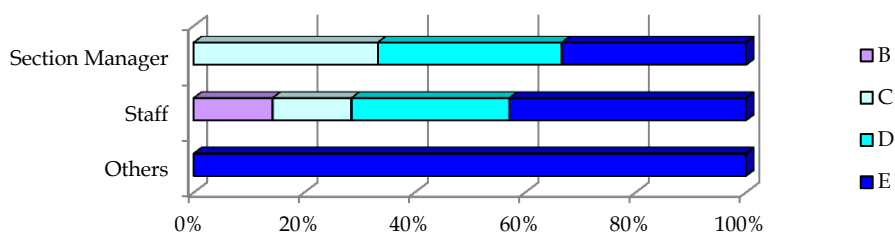


(India)

Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



(Hong Kong)



Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

<Average percentage of correct answers by job position>

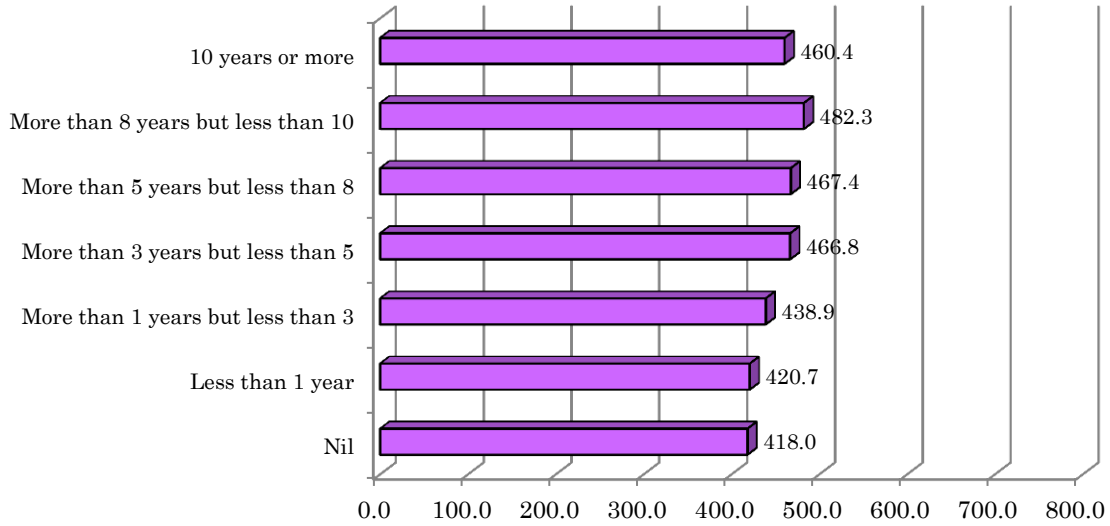
The highest average of each job function in each country is shown in blue and bold letters

Country	Job position	Average percentage of correct answers			
		Assets	Closing	Treasury	Tax
China	Chairman/President	64.5	55.0	61.0	64.0
	General Manager	75.7	64.2	65.8	71.2
	Section Manager	74.3	63.8	67.5	70.6
	Staff	68.8	61.0	63.5	67.5
	Temporary Staff	68.0	42.0	69.0	67.0
	Others	63.3	50.1	51.4	51.6
South Korea	General Manager	64.7	64.7	63.7	72.3
	Section Manager	77.1	64.4	75.4	66.6
	Staff	66.3	59.3	72.9	62.4
	Temporary Staff	0.0	42.0	0.0	44.0
Vietnam	Director	65.3	66.7	57.0	90.7
	General Manager	52.9	49.7	42.1	66.4
	Section Manager	59.4	51.7	47.1	69.1
	Staff	52.8	48.5	42.2	61.7
	Temporary Staff	46.3	49.2	40.2	52.8
	Others	56.1	54.3	44.6	61.2
Indonesia	Director	45.0	58.0	56.0	0.0
	General Manager	43.0	55.6	38.5	69.0
	Section Manager	45.2	52.3	40.2	59.4
	Staff	41.8	48.7	38.4	57.7
	Temporary Staff	36.0	44.3	37.3	60.0
	Others	44.5	53.3	43.9	57.6
Philippines	Chairman/President	65.0	63.0	41.0	33.0
	General Manager	3.0	47.0	44.0	44.0
	Section Manager	59.4	54.8	49.8	49.7
	Staff	49.5	43.1	44.2	41.0
	Temporary Staff	32.0	42.0	41.0	33.0
Thailand	General Manager	59.7	46.0	54.7	72.2
	Section Manager	53.3	44.8	51.8	60.0
	Staff	42.9	37.9	41.2	47.5
	Others	44.4	41.0	40.0	50.3
Singapore	Director	61.3	56.1	53.1	68.5
	General Manager	66.7	57.9	55.2	66.7
	Section Manager	70.6	48.9	51.9	65.6
	Staff	60.8	52.6	52.5	65.1
	Others	48.9	42.1	41.7	61.1
Malaysia	Director	41.9	42.1	18.8	38.9
	Section Manager	45.9	49.1	39.7	42.2
	Staff	38.0	40.5	38.7	42.7
	Others	37.1	44.7	32.0	36.1
India	Director	45.2	40.3	40.1	37.0
	General Manager	61.3	53.7	52.5	40.0
	Section Manager	55.6	56.6	54.4	57.5
	Staff	49.7	45.3	45.6	52.2
	Temporary Staff	37.1	31.6	28.1	36.1
	Others	51.6	52.6	53.1	55.6
Hong Kong	Section Manager	72.4	62.0	52.8	68.5
	Staff	60.4	67.7	45.5	71.4
	Others	32.3	31.6	28.1	50.0

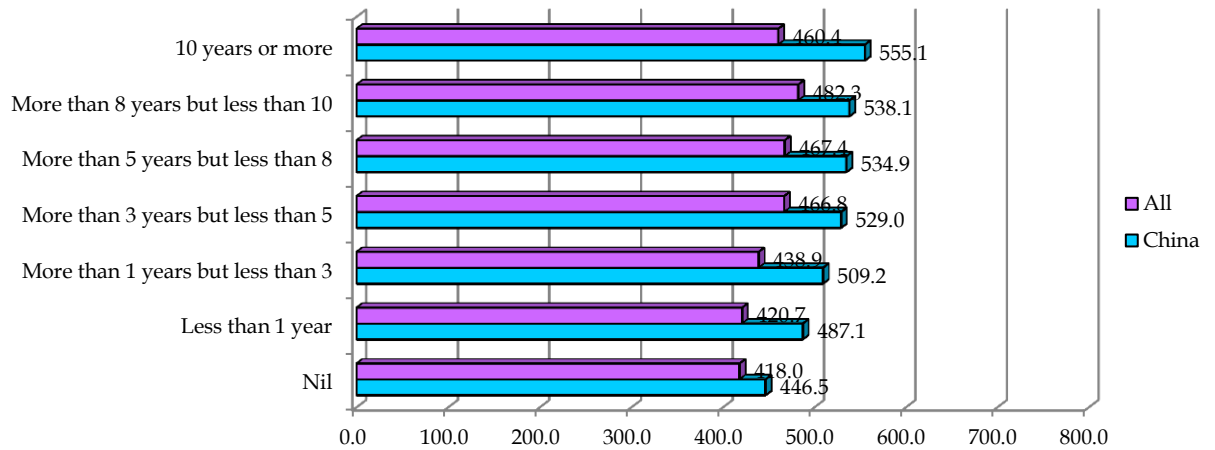
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

Score by years of experience

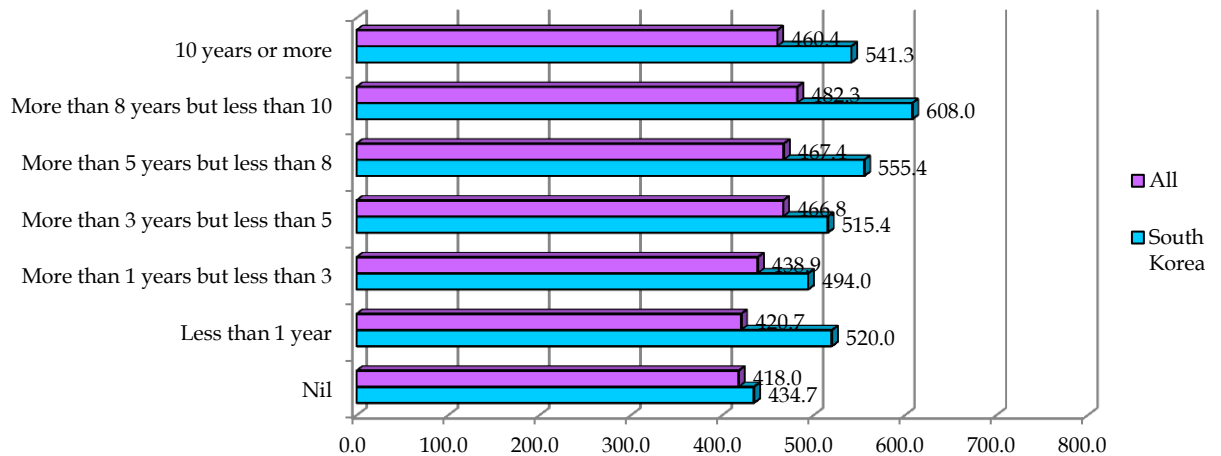
(All ten countries)



(China)

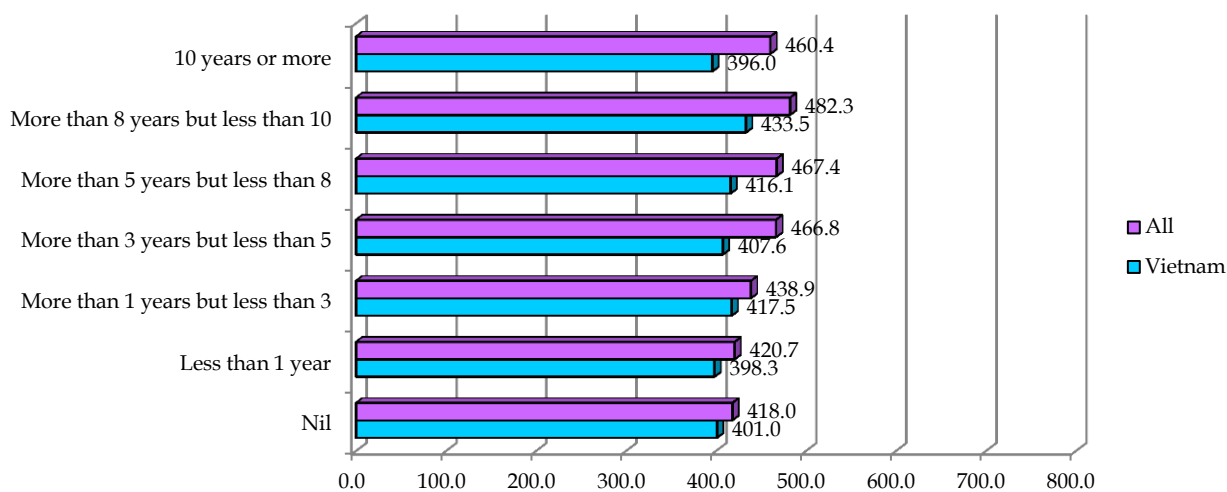


(South Korea)

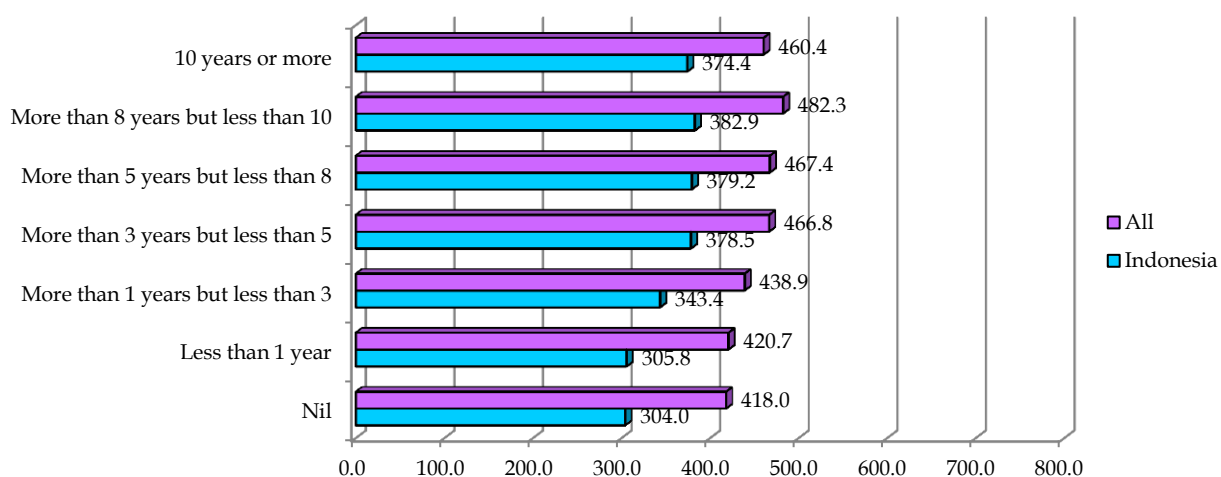


Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

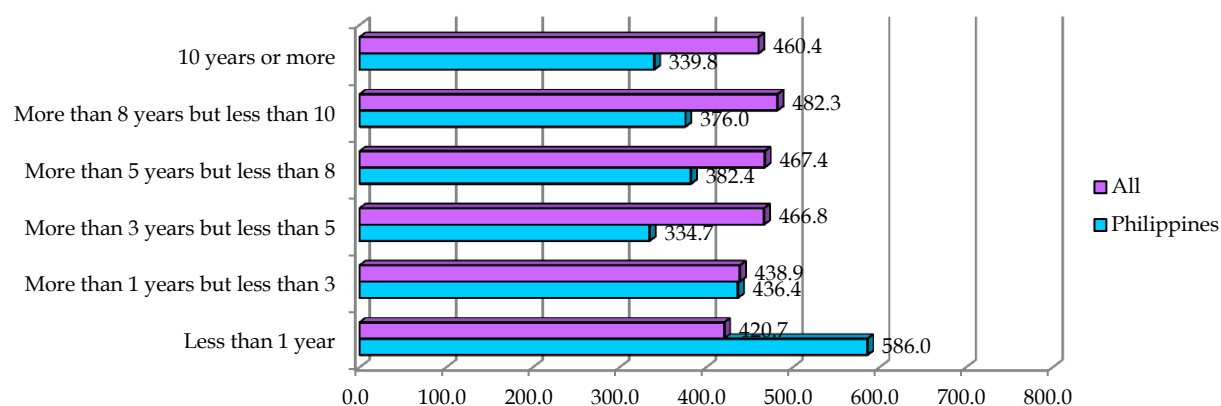
(Vietnam)



(Indonesia)

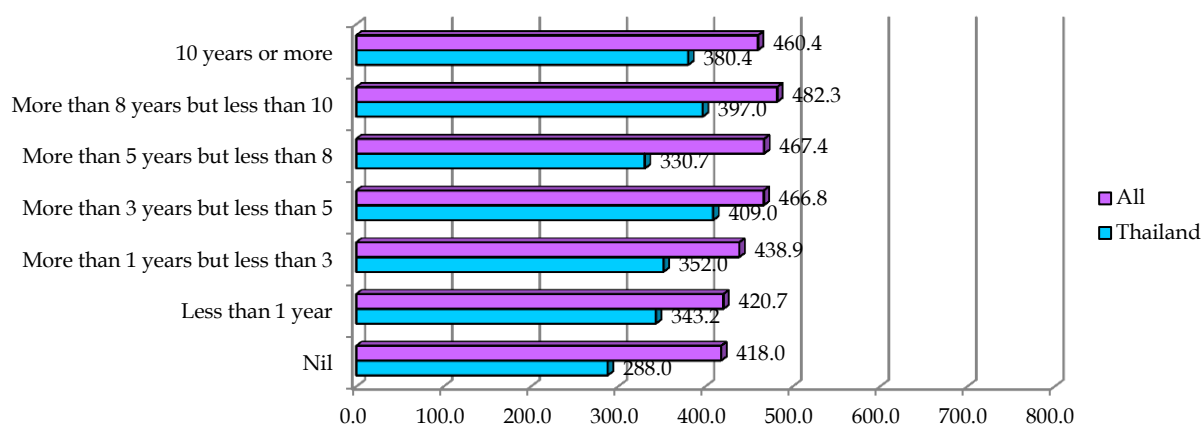


(Philippines)

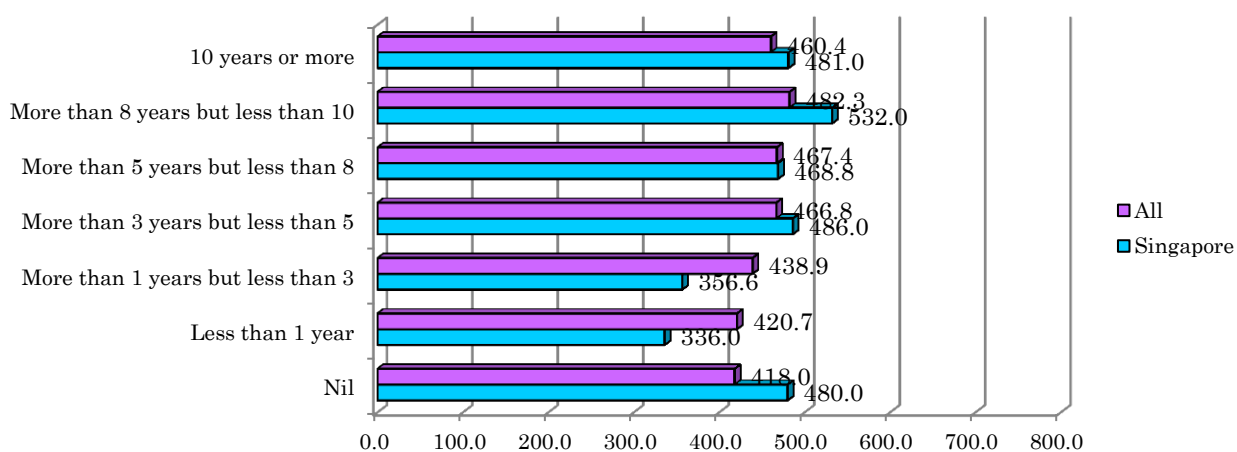


(Thailand)

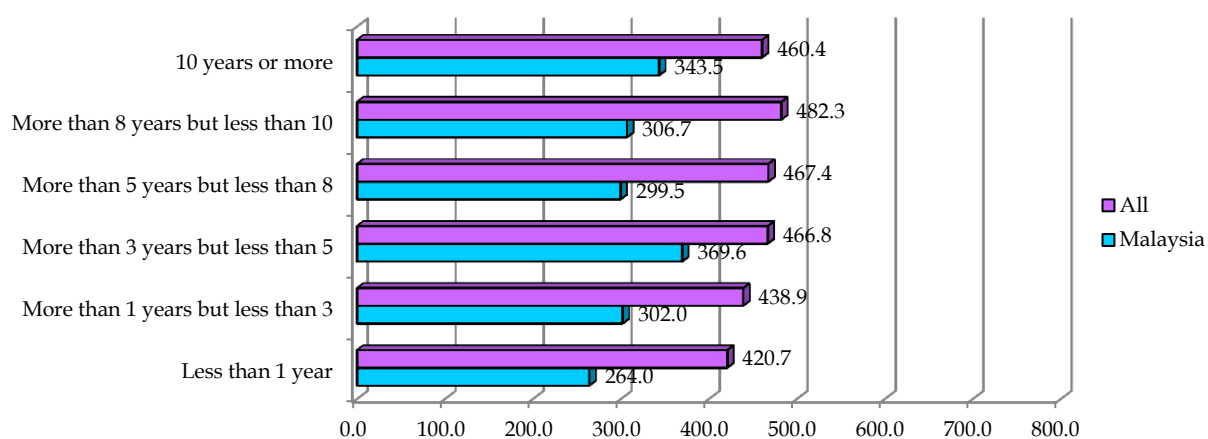
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



(Singapore)

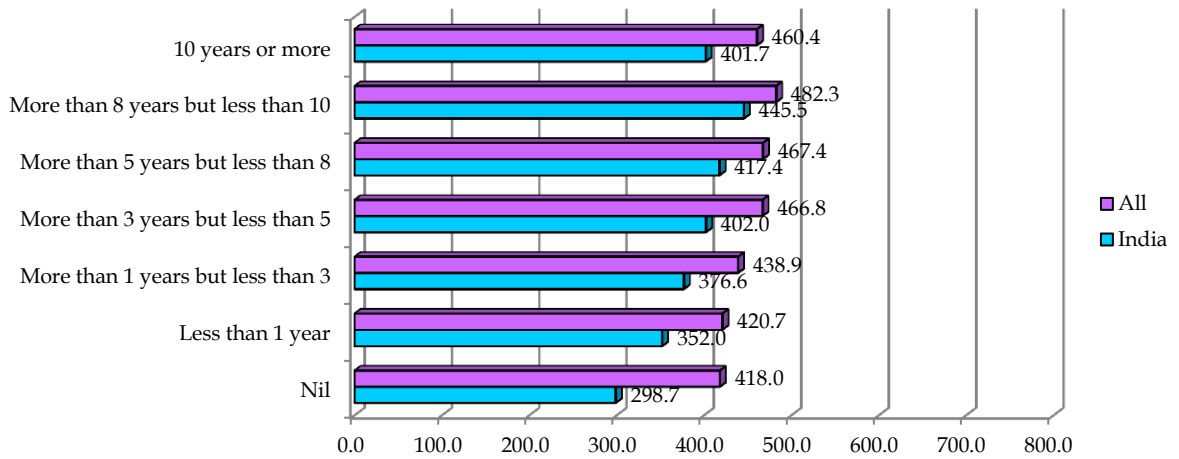


(Malaysia)

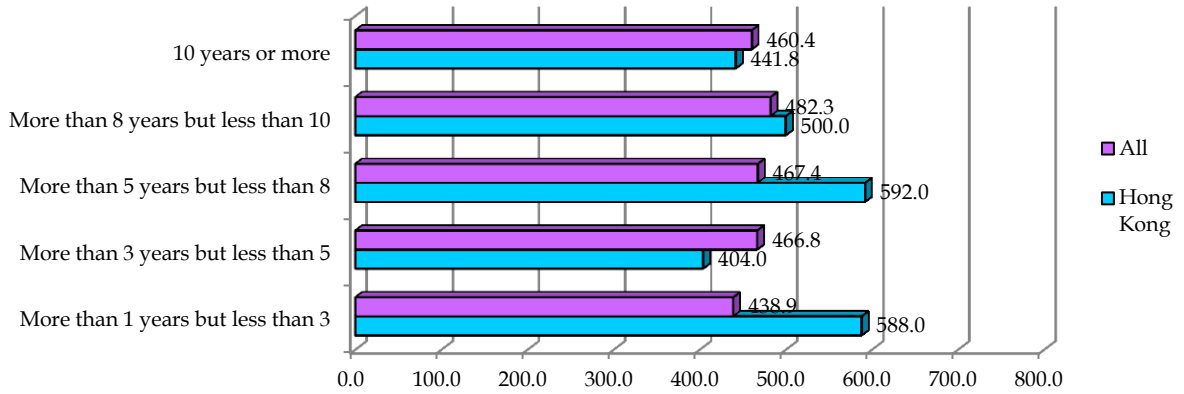


(India)

Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



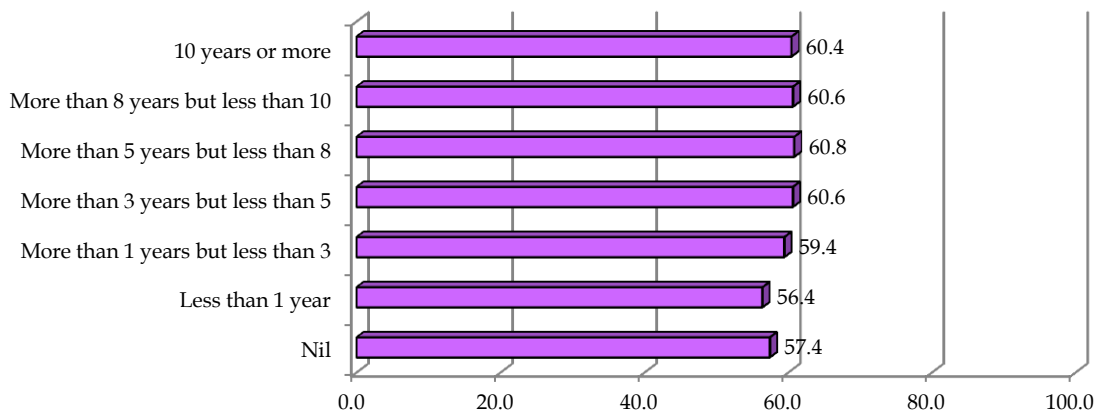
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Average percentage of correct answer by years of experience in each job function

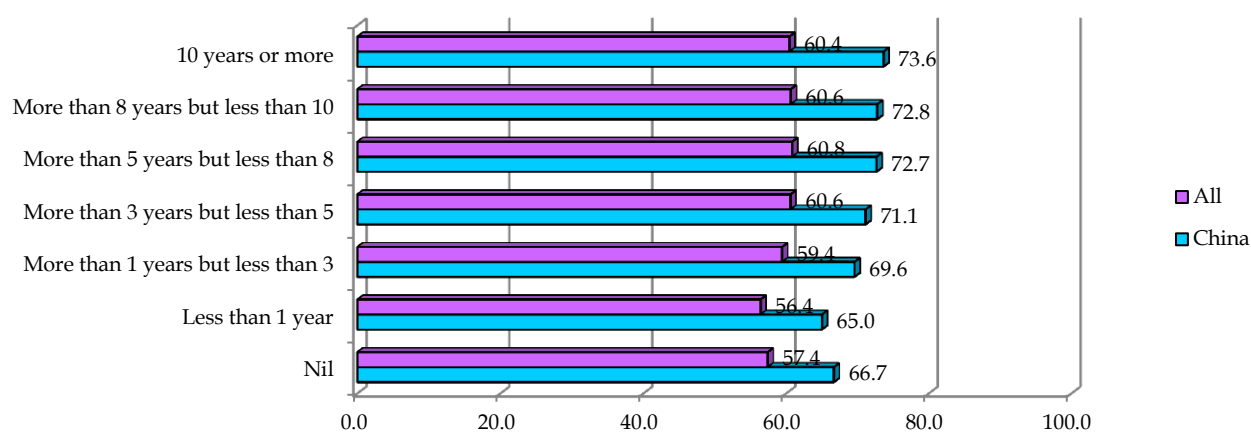
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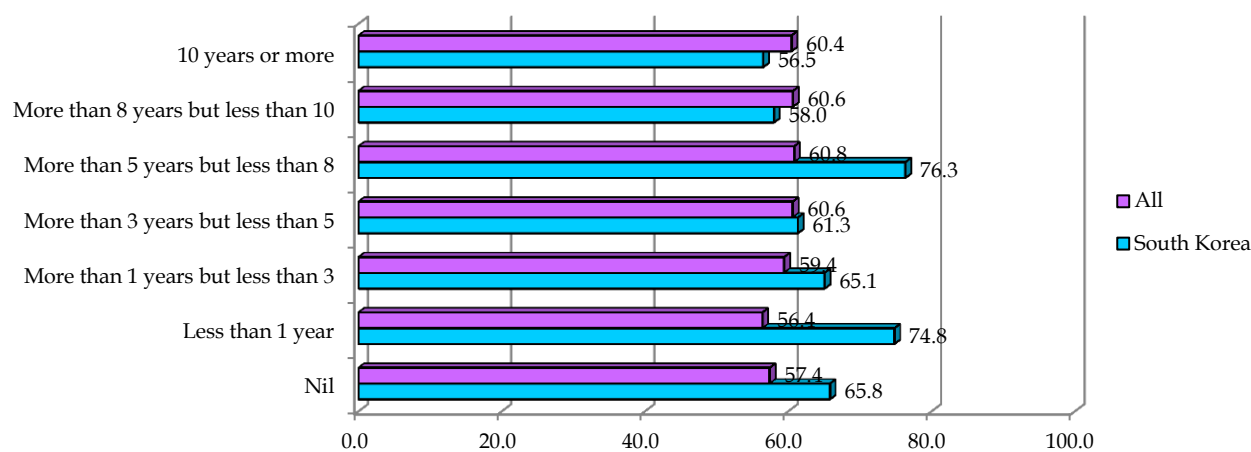


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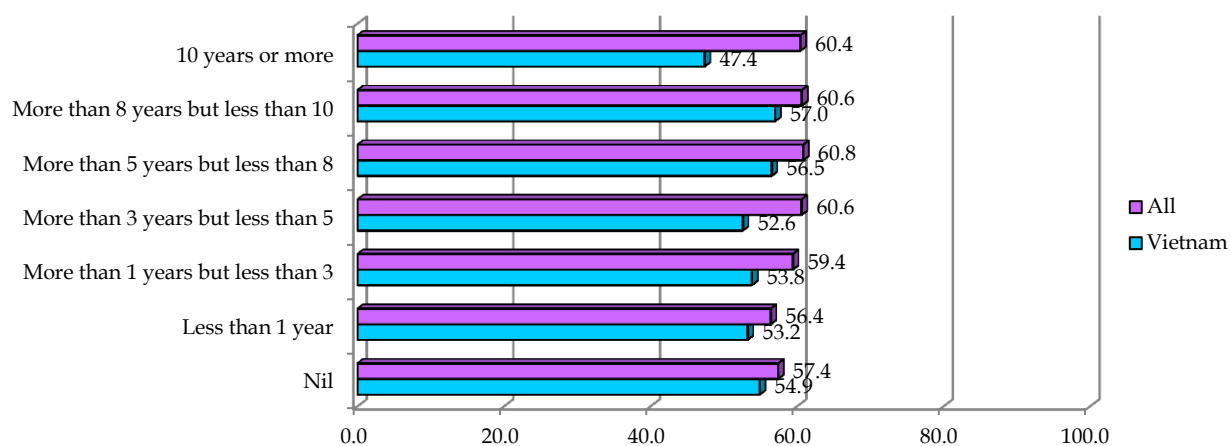
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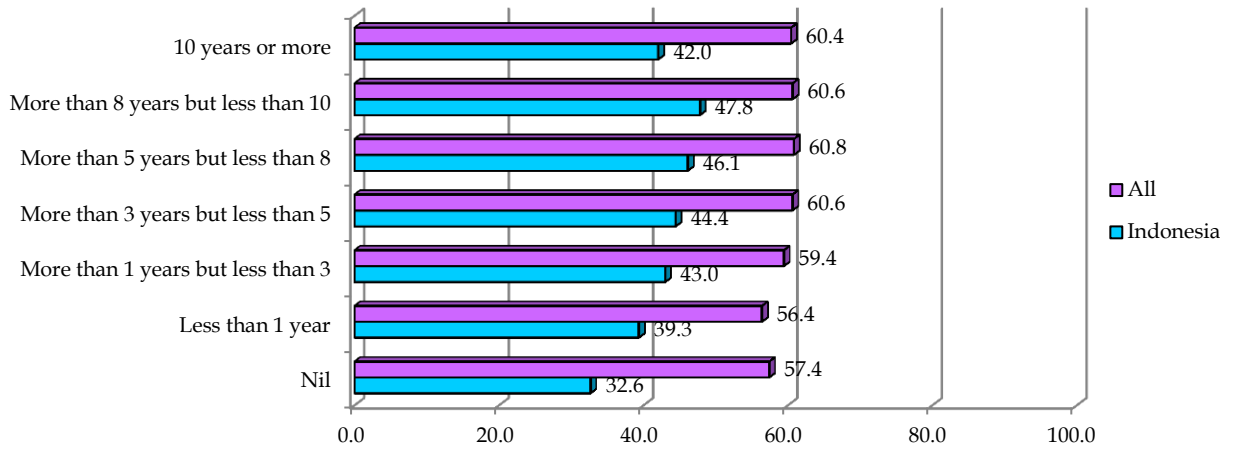


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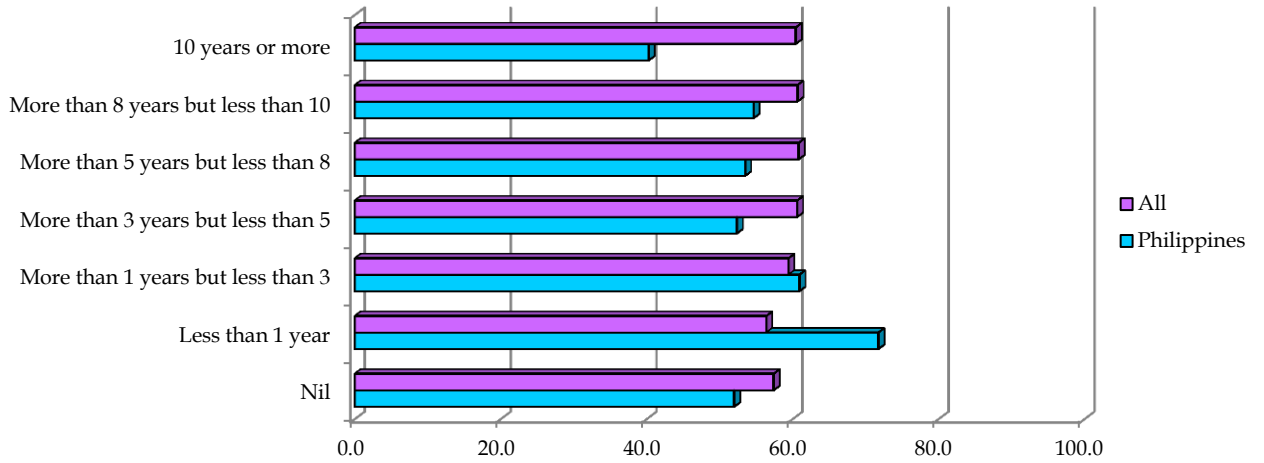


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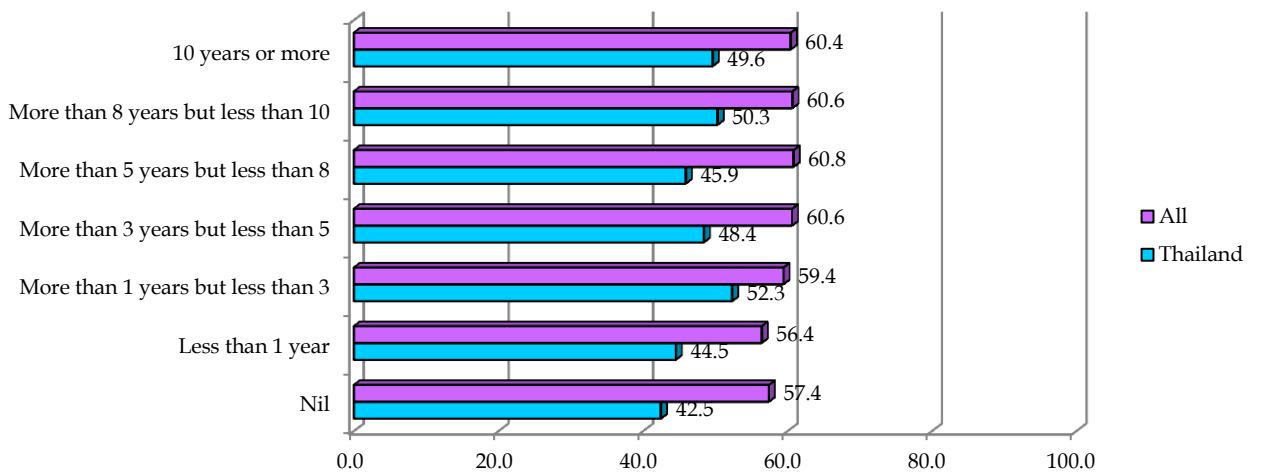
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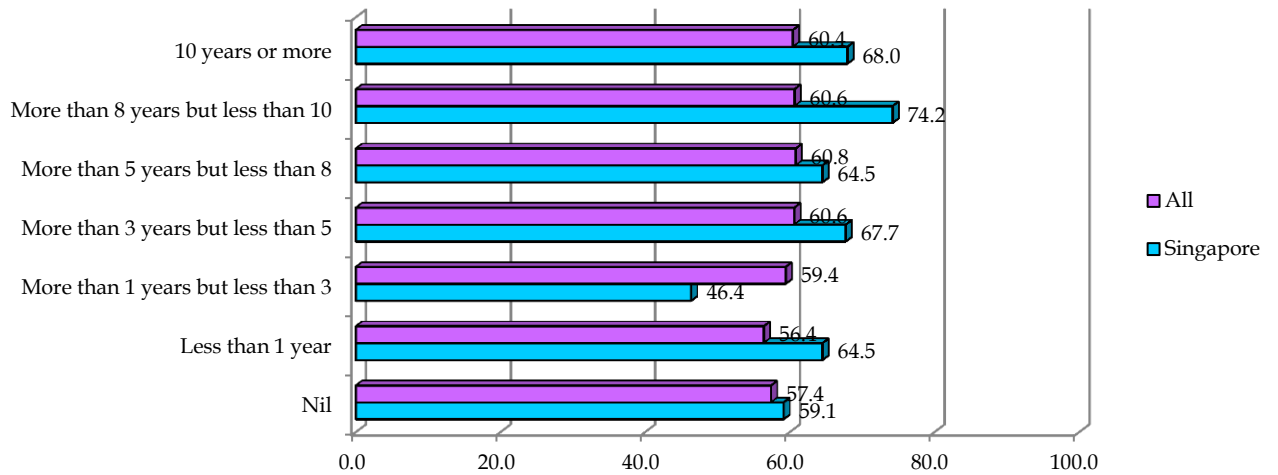


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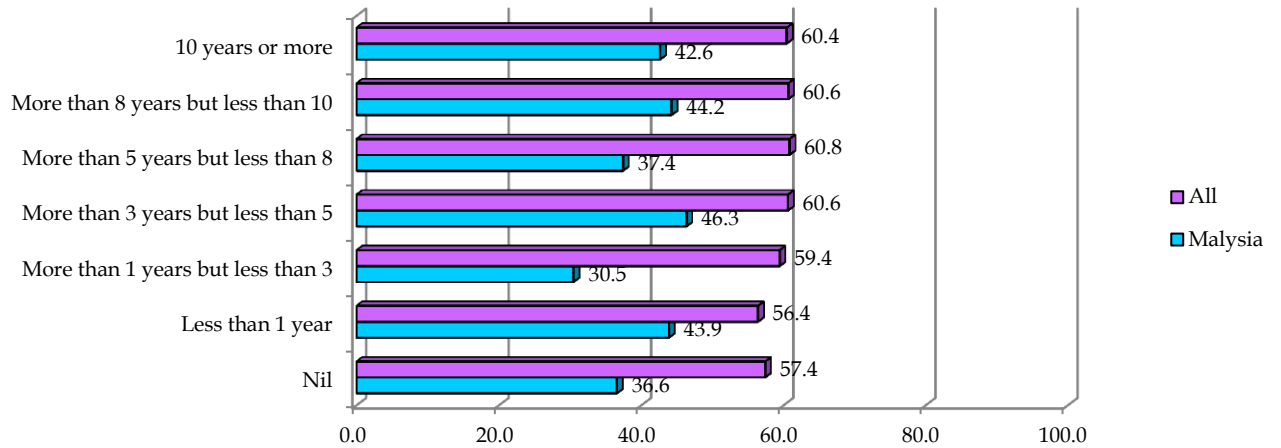


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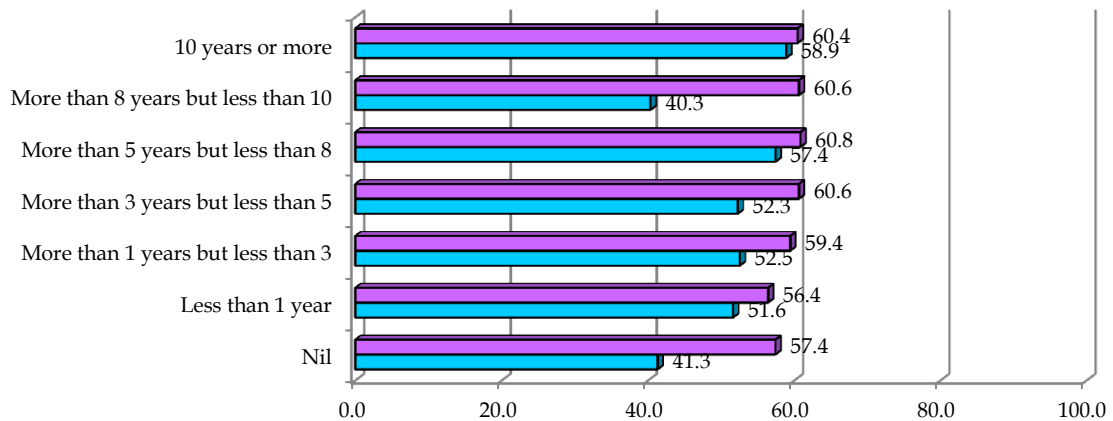
Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test



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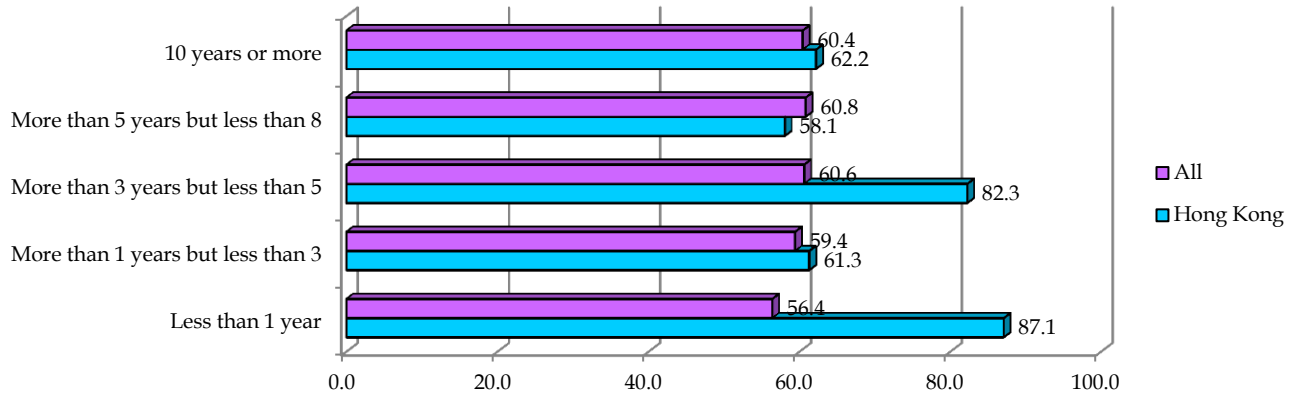


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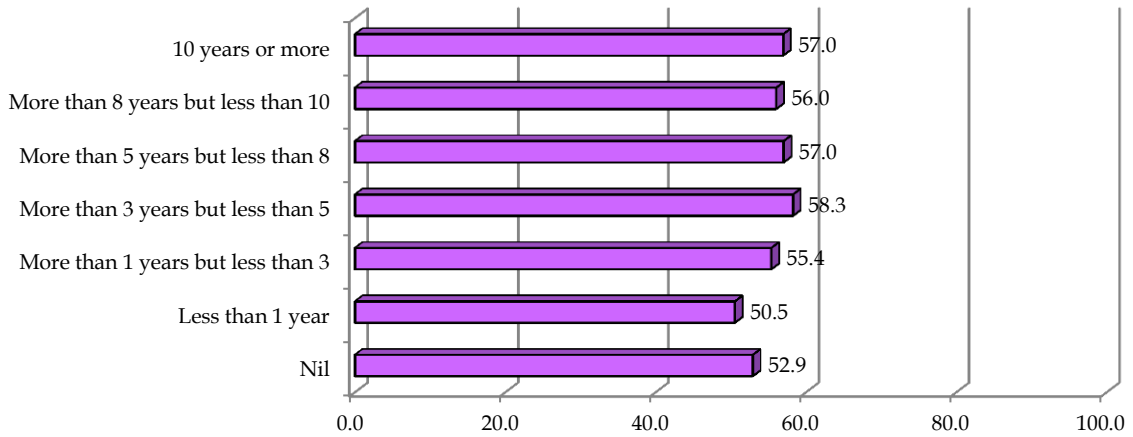
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Attachment to report on the Result of Substantive Tests for Ten Asian Countries to Design the Globally Uniform FASS Test

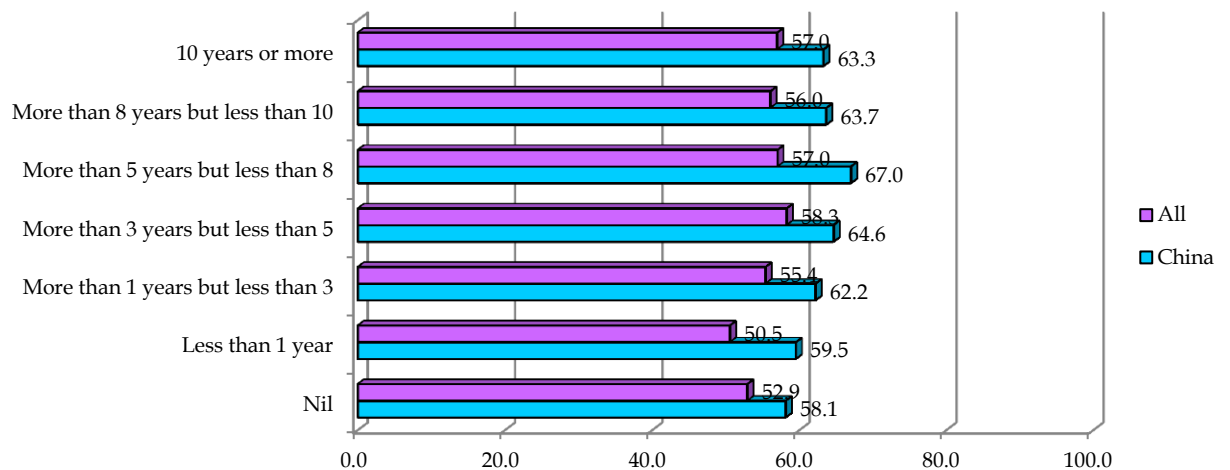


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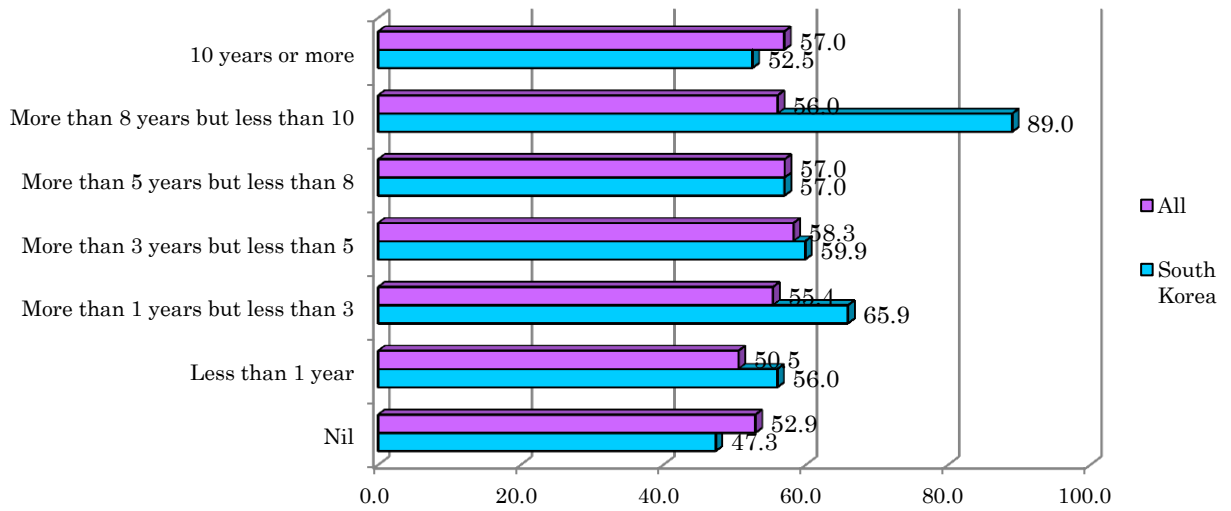


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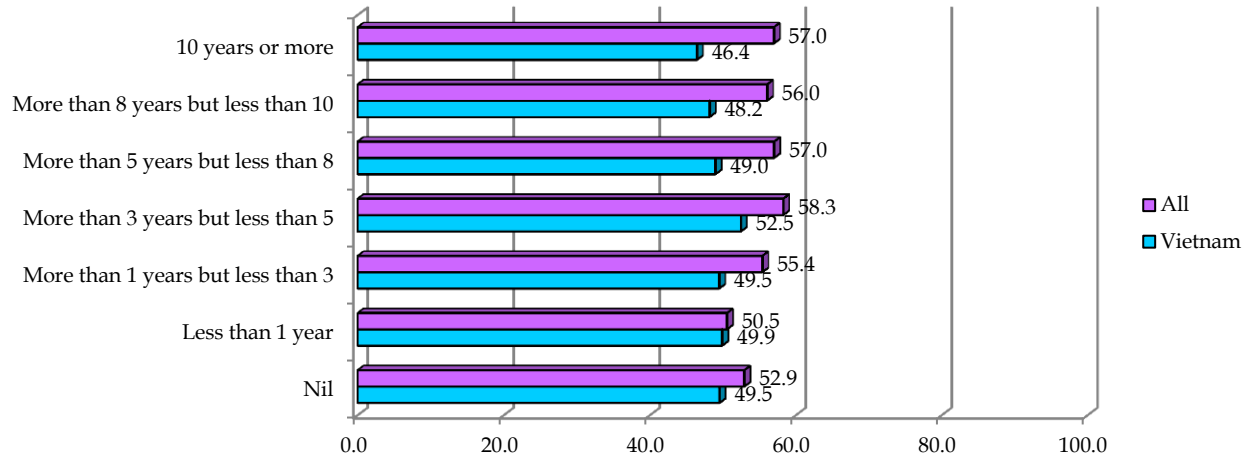


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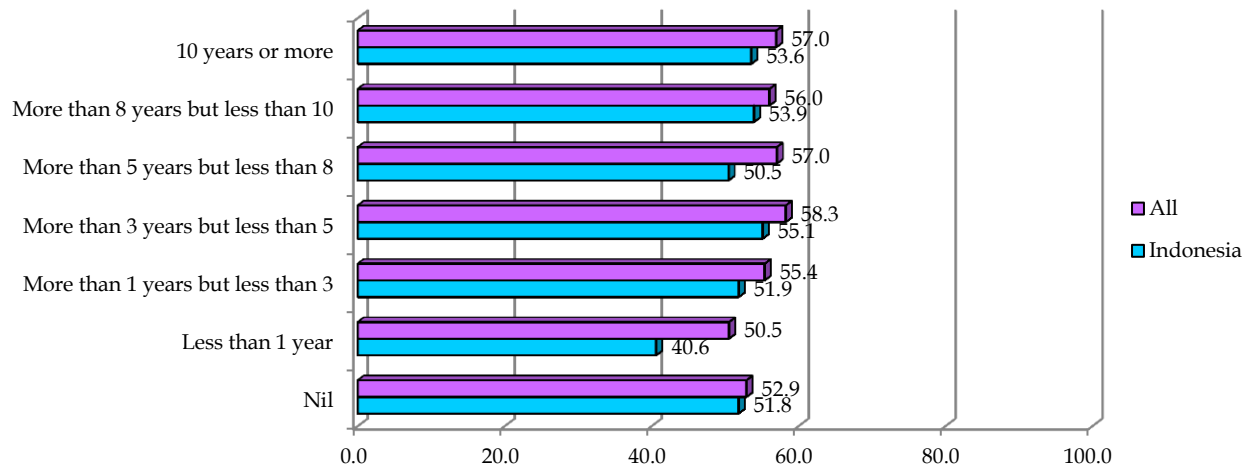
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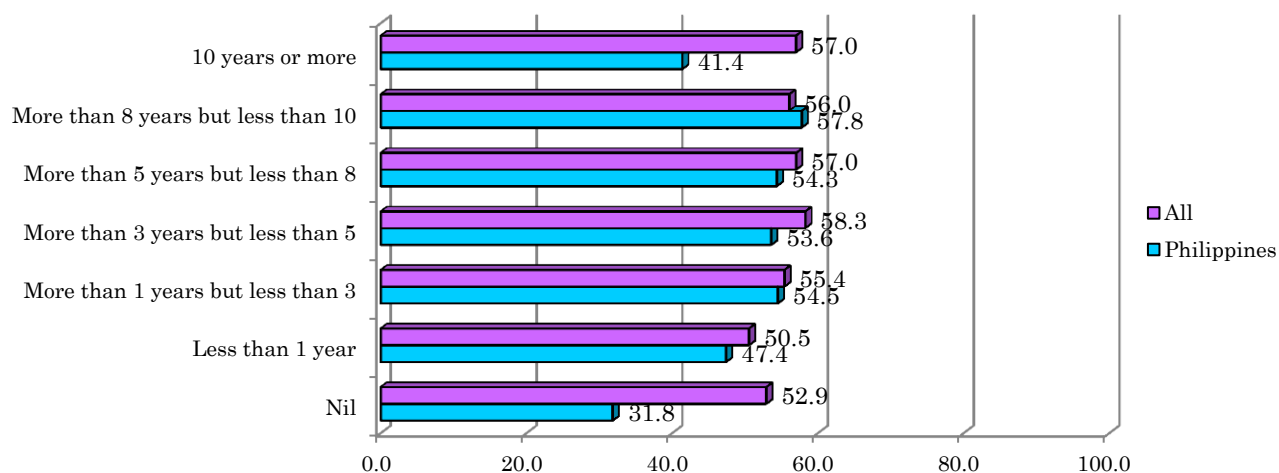


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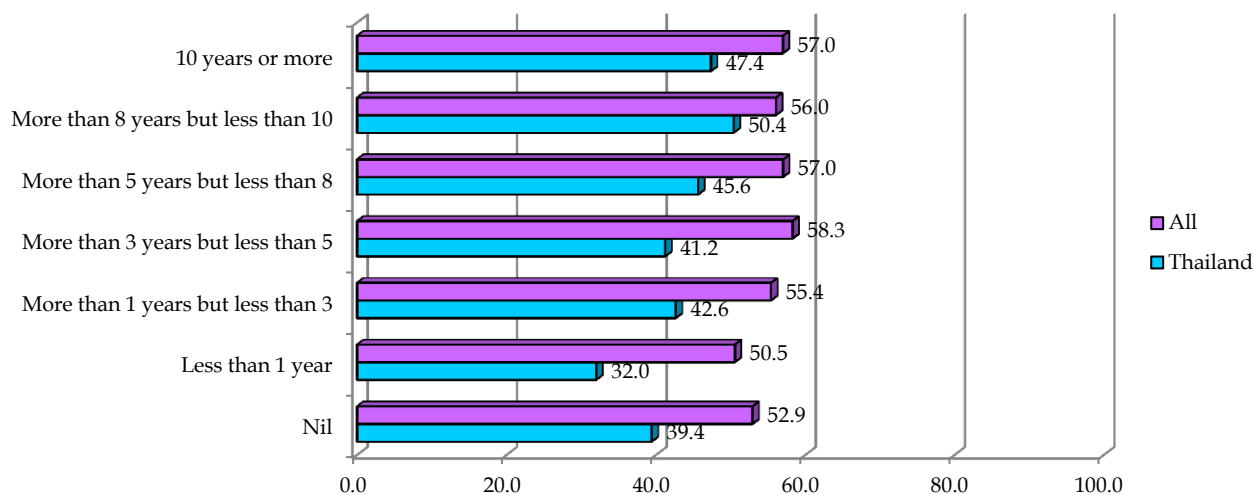


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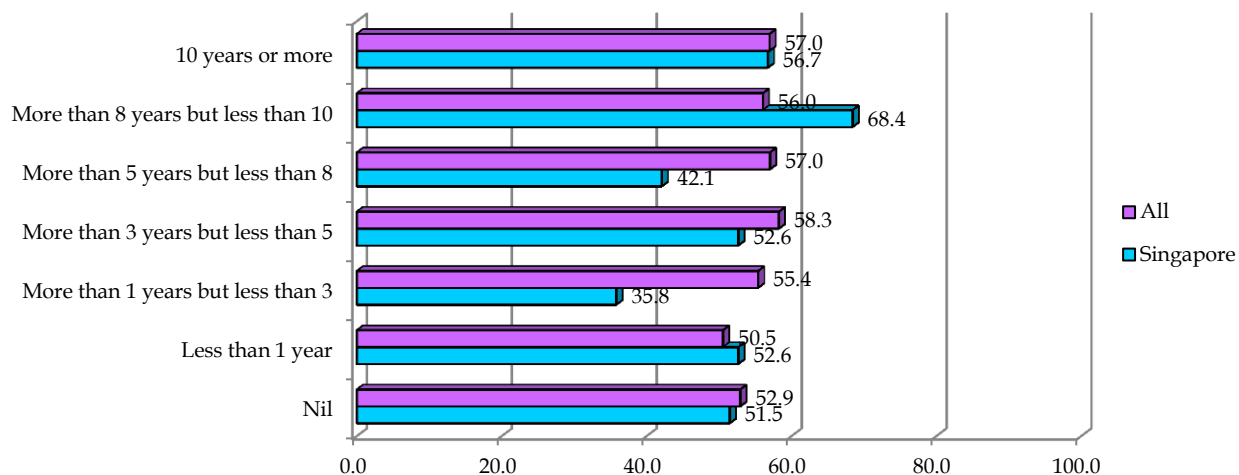
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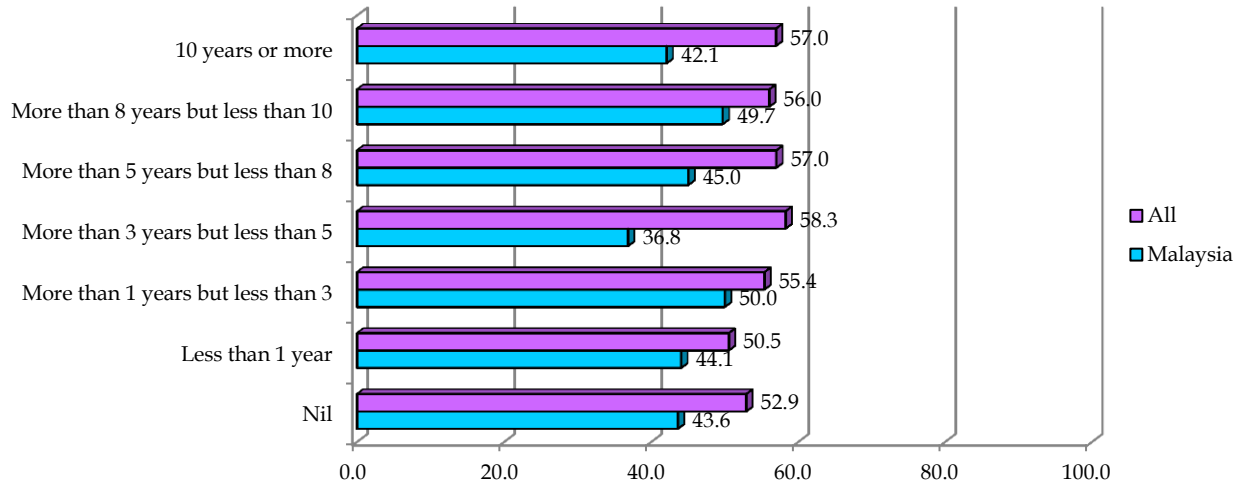


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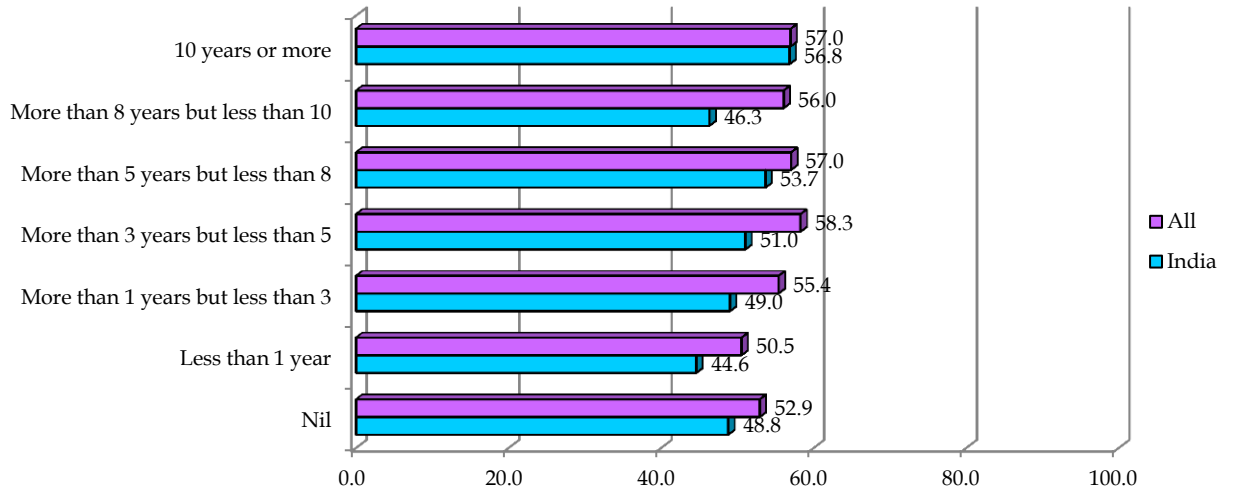


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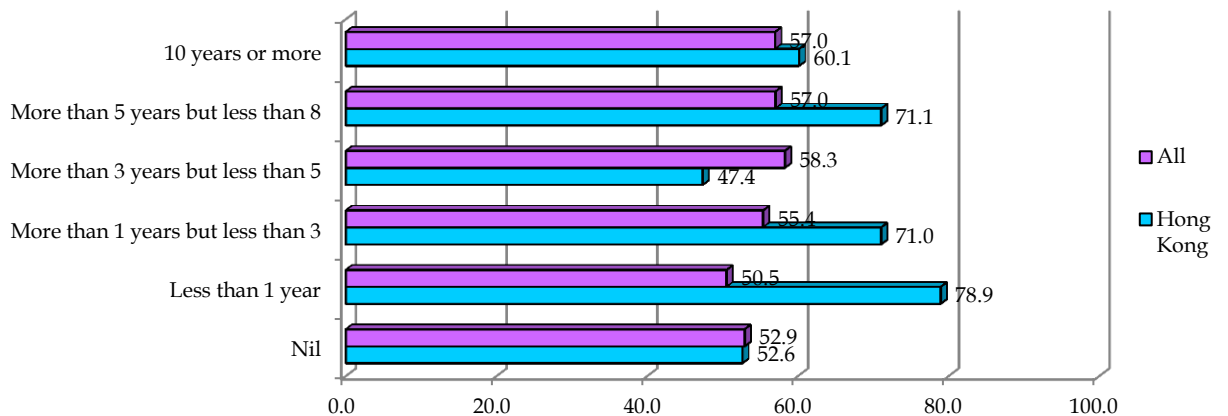
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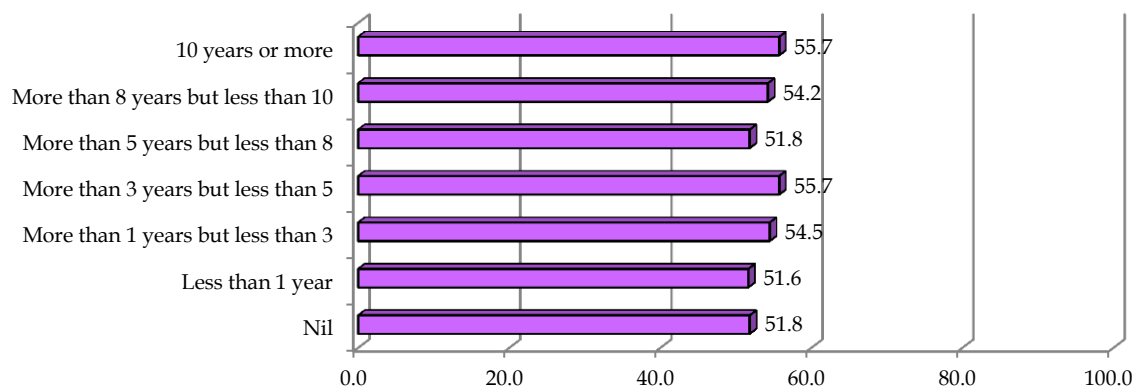
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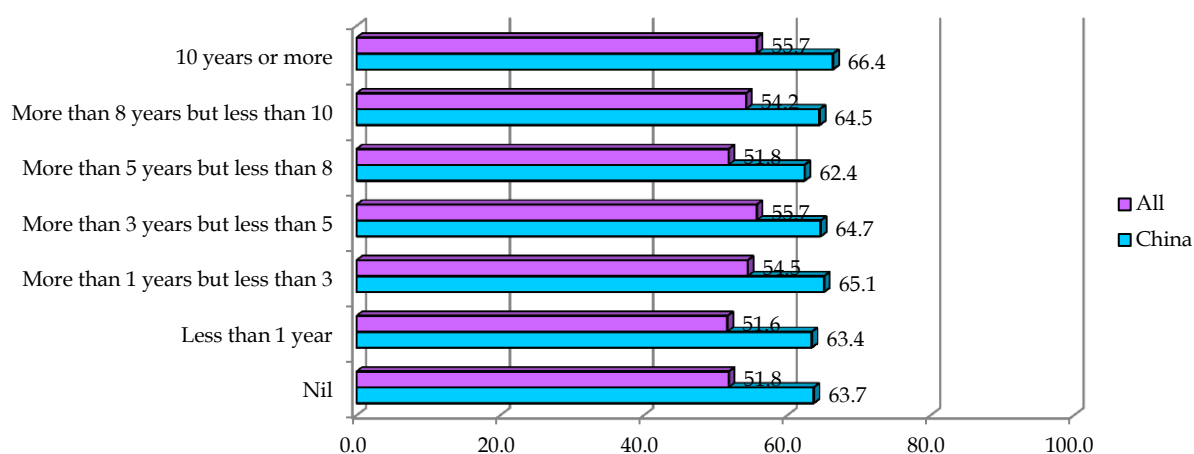
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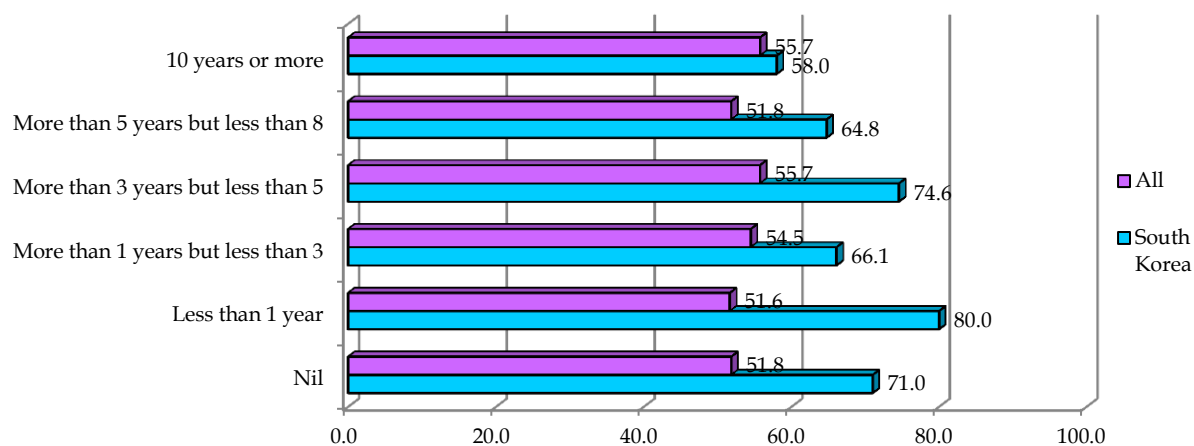
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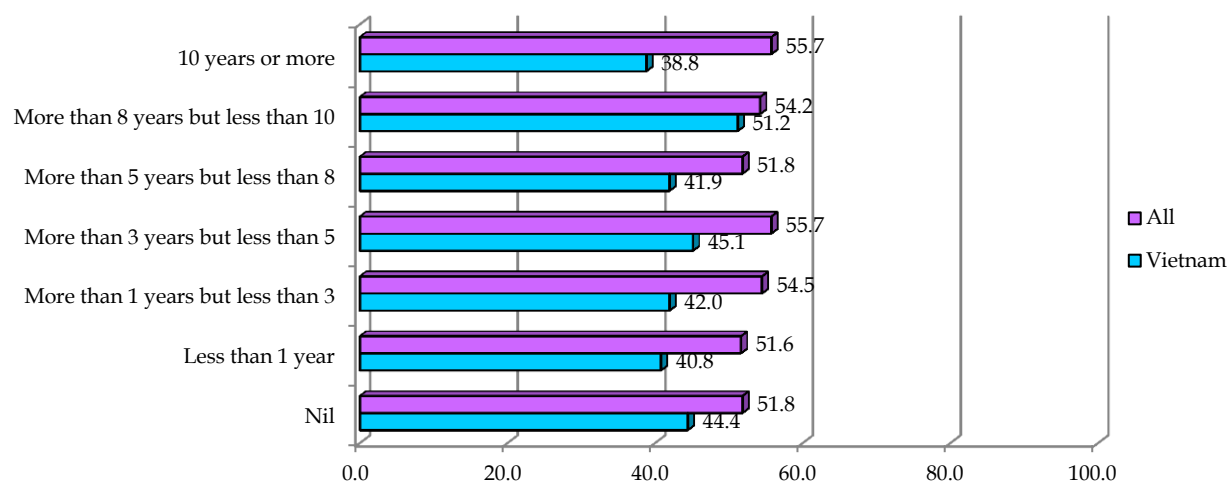


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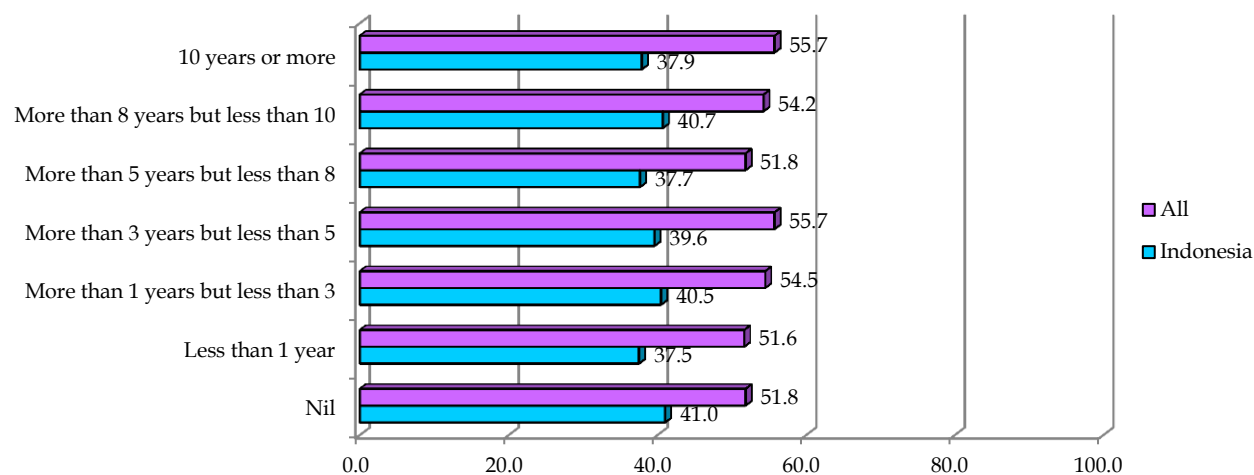


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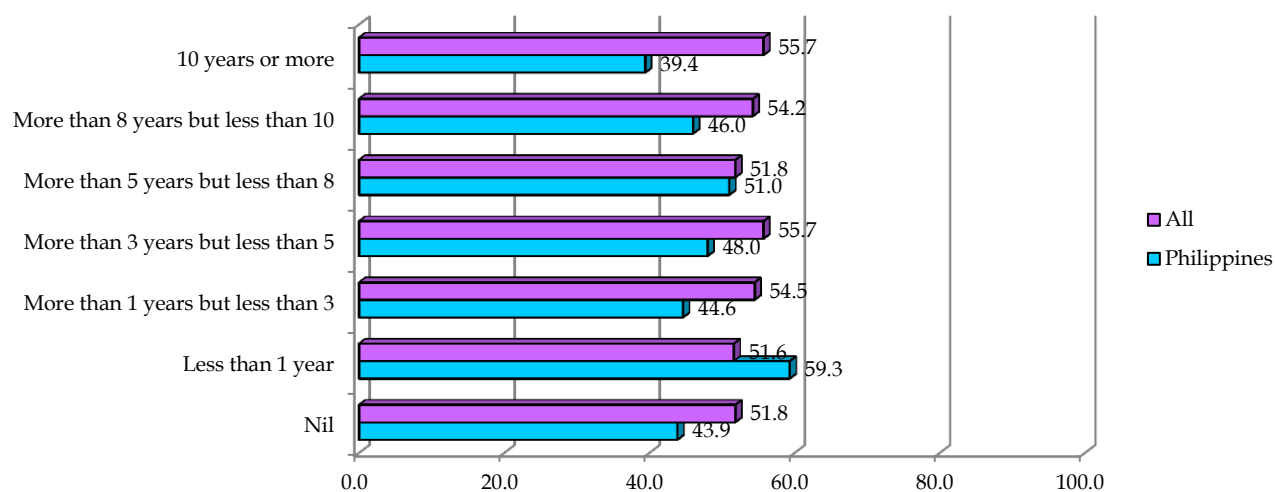
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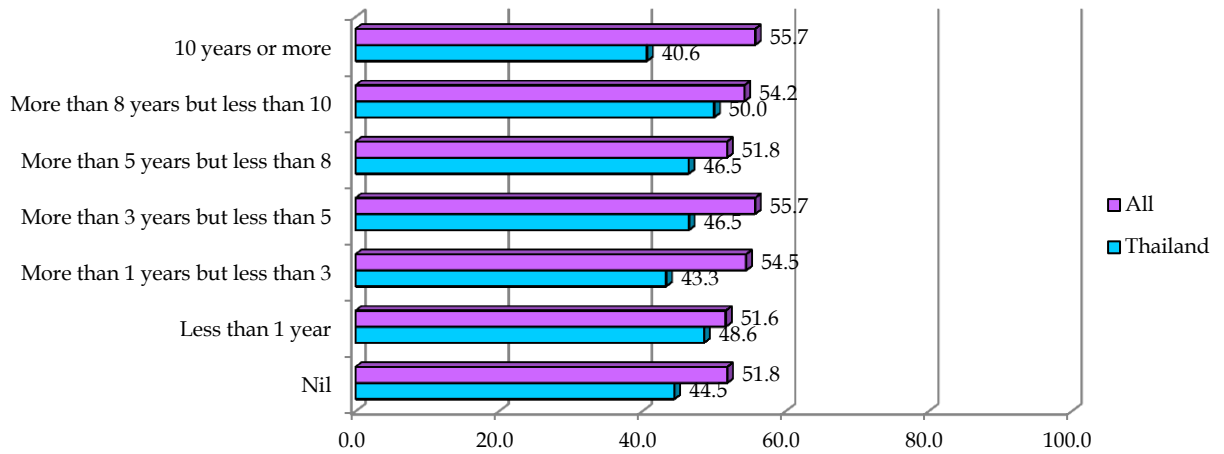


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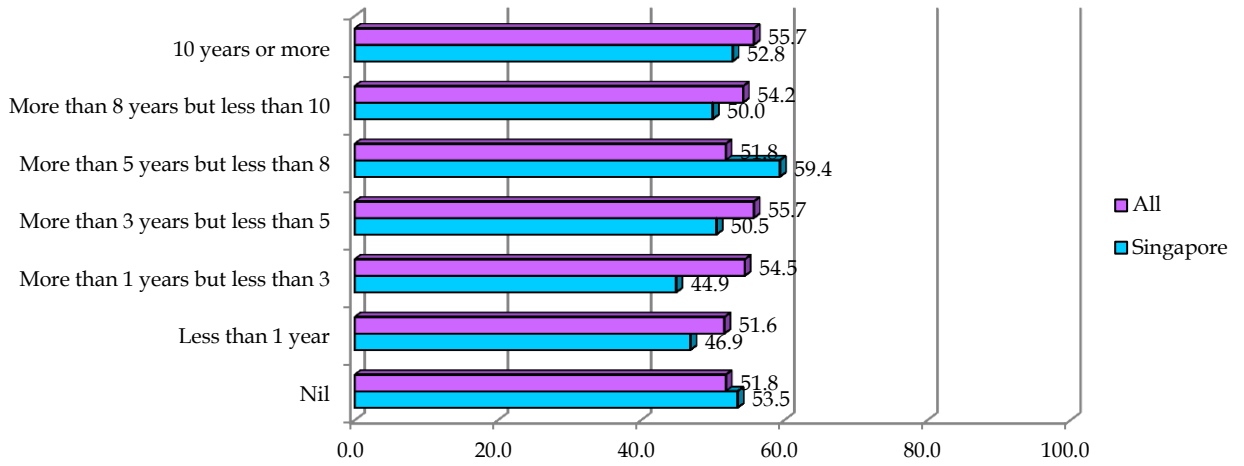


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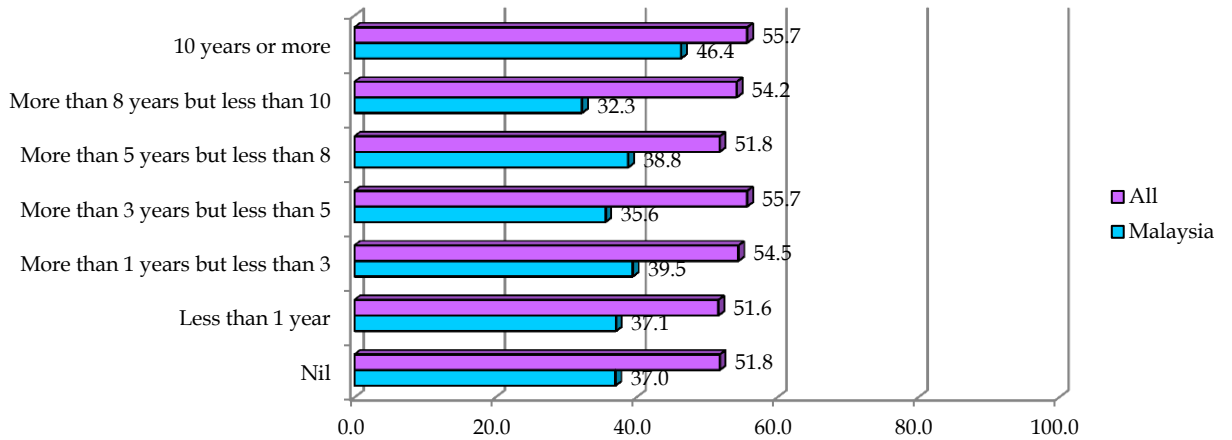
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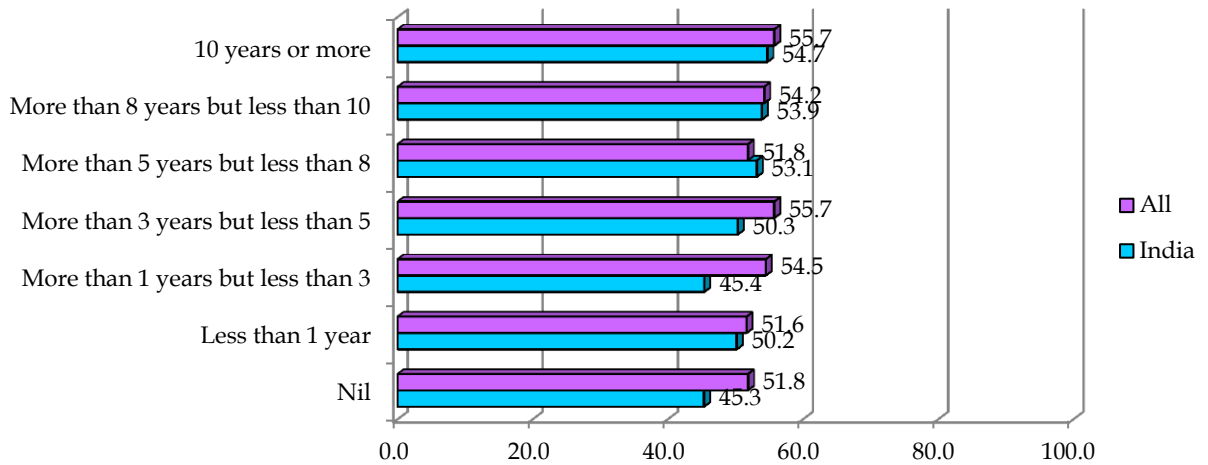


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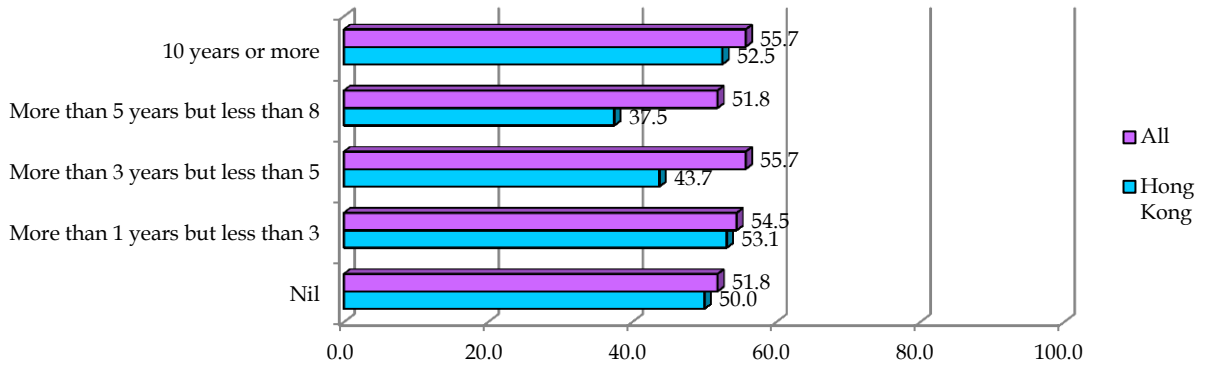


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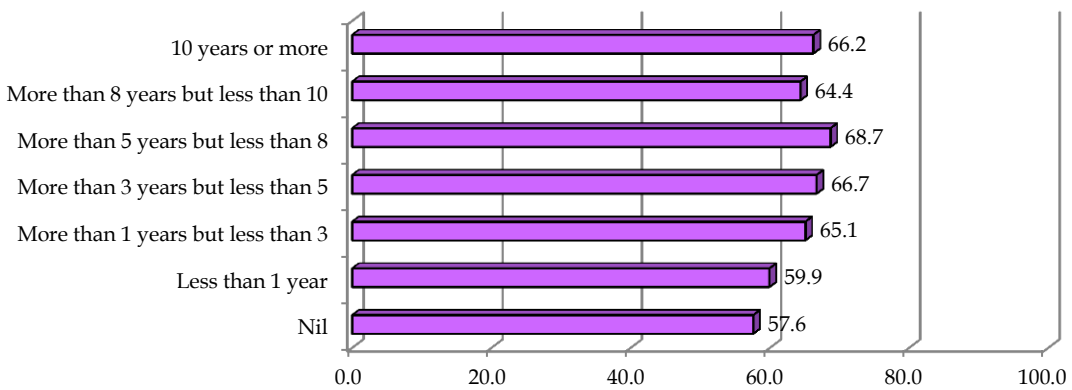


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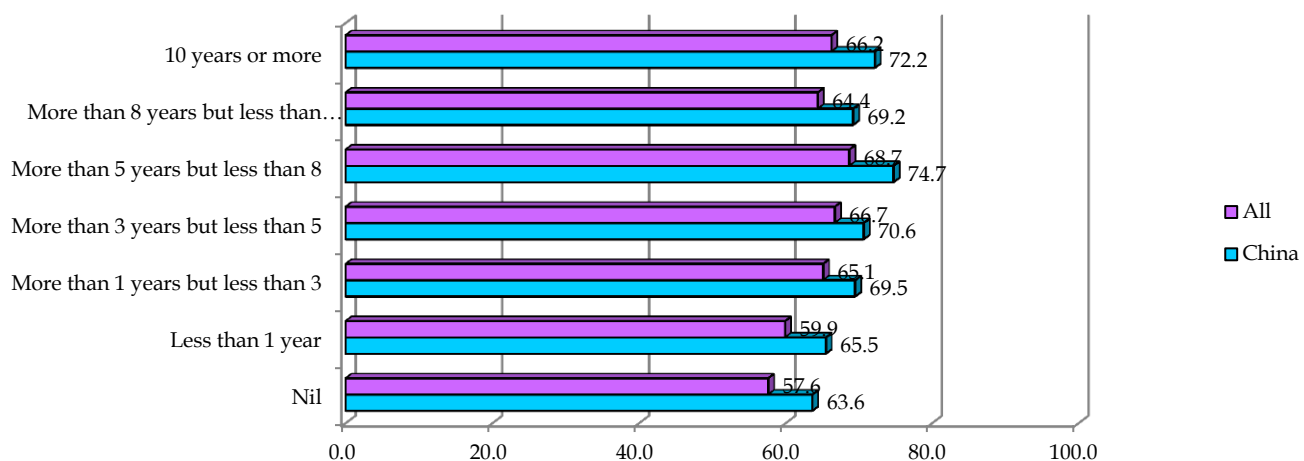
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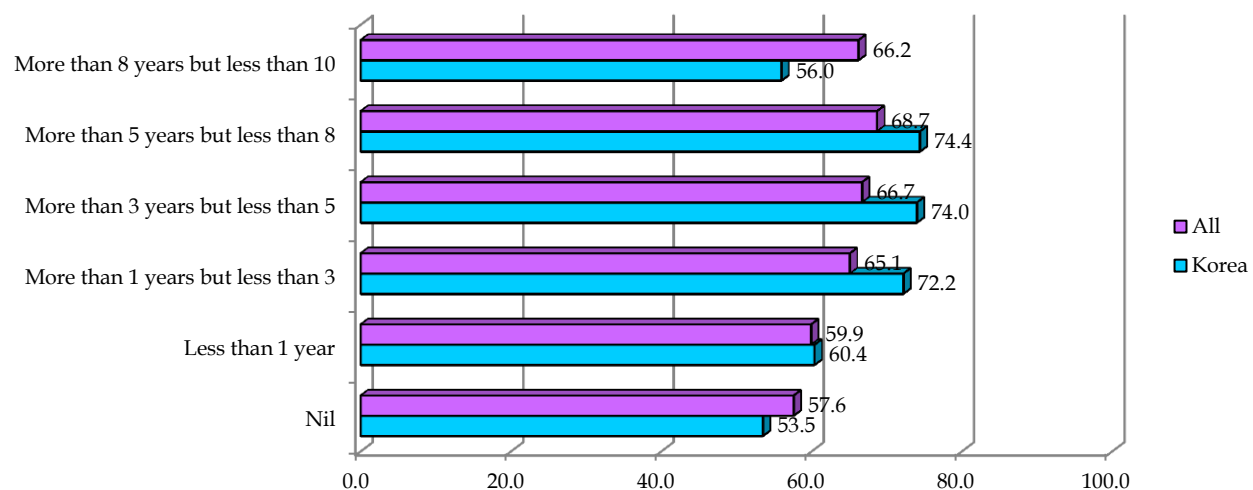


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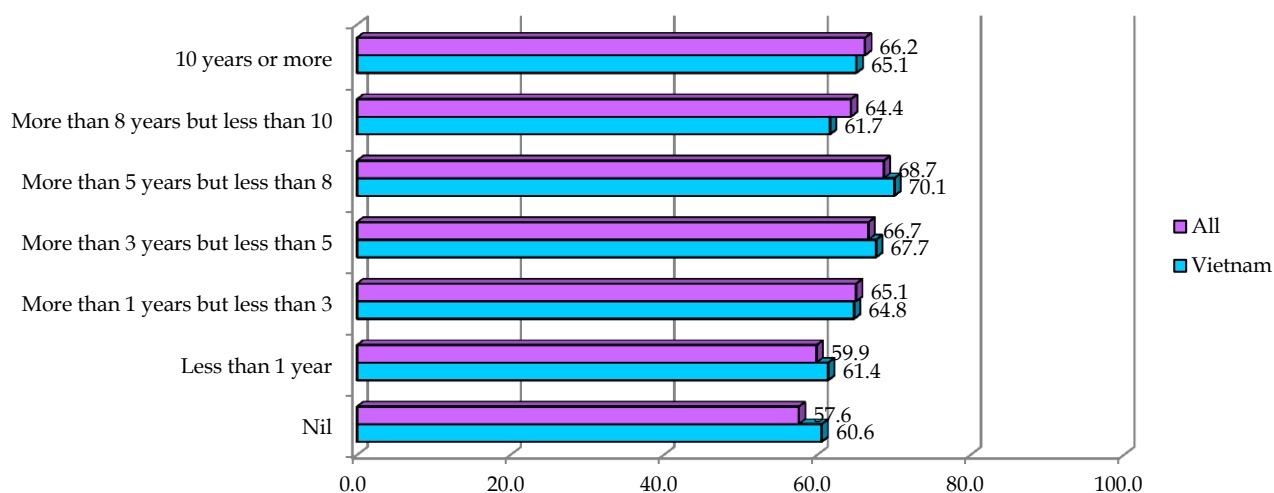


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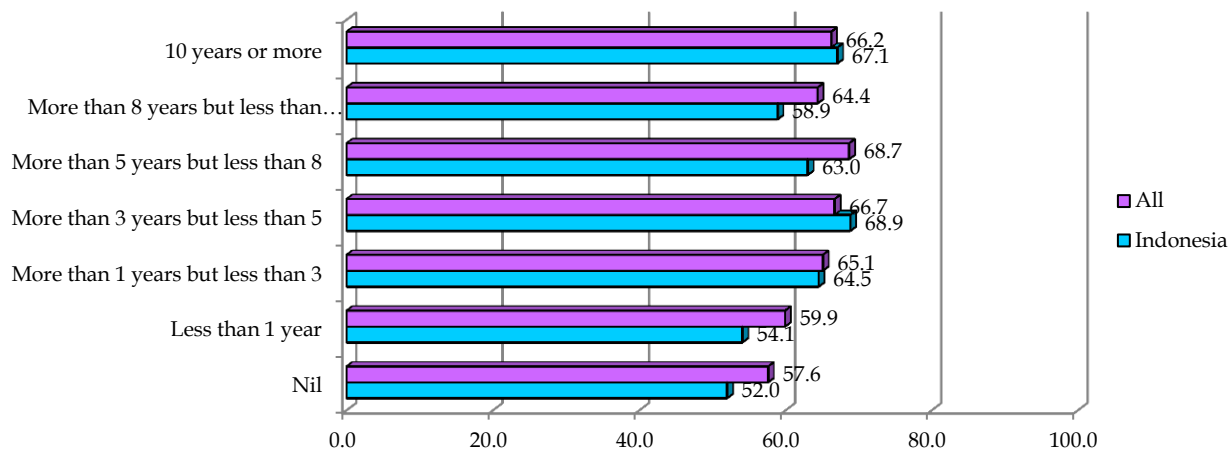


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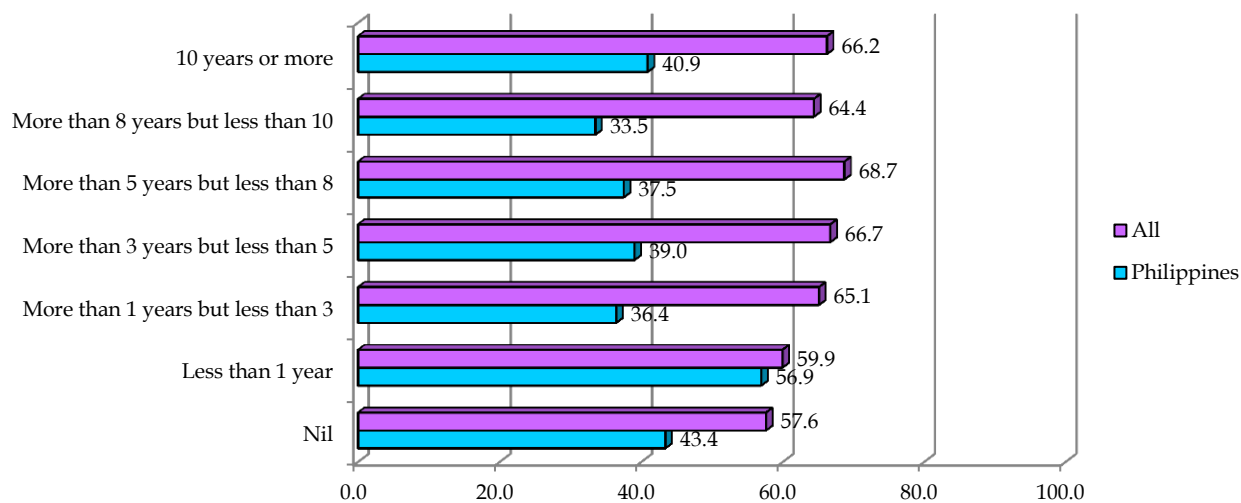
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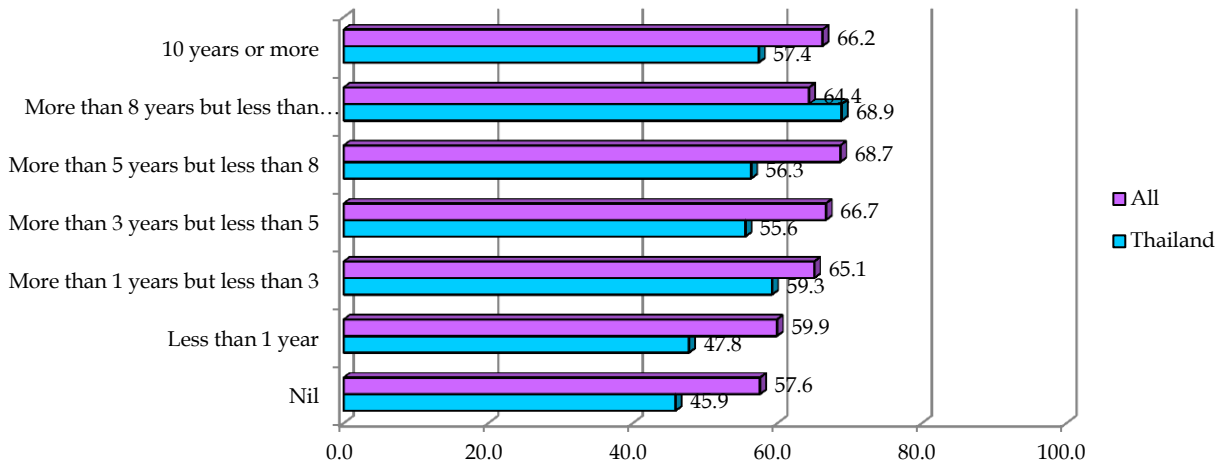


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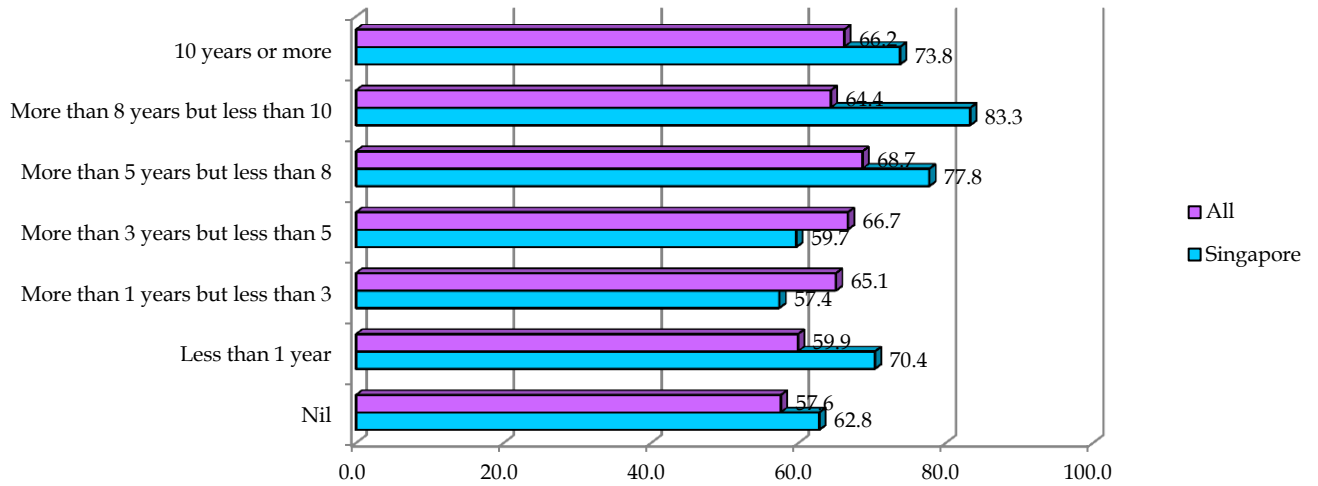


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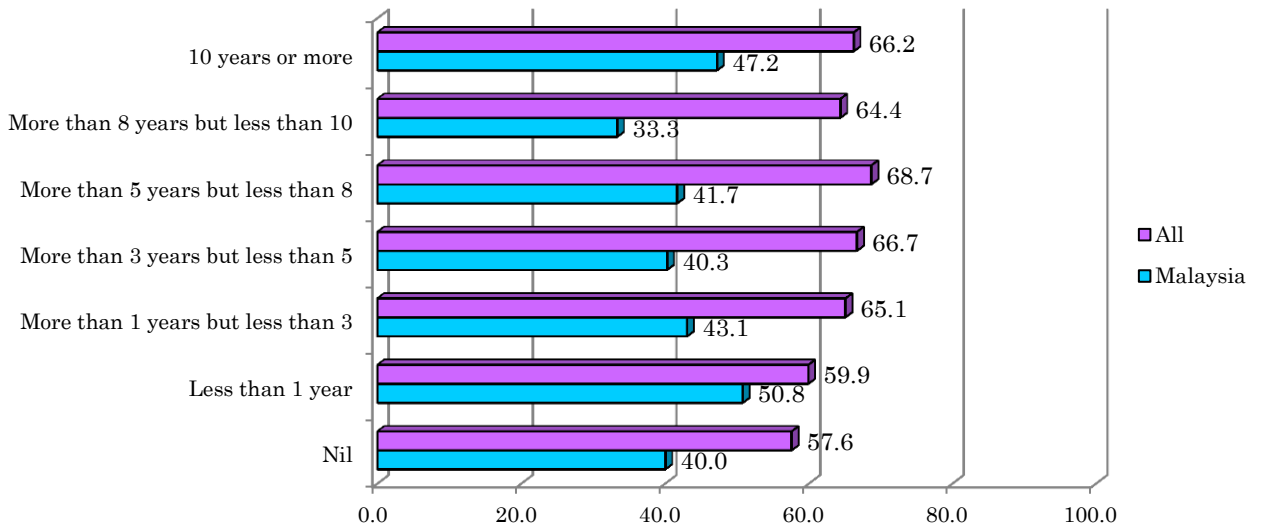
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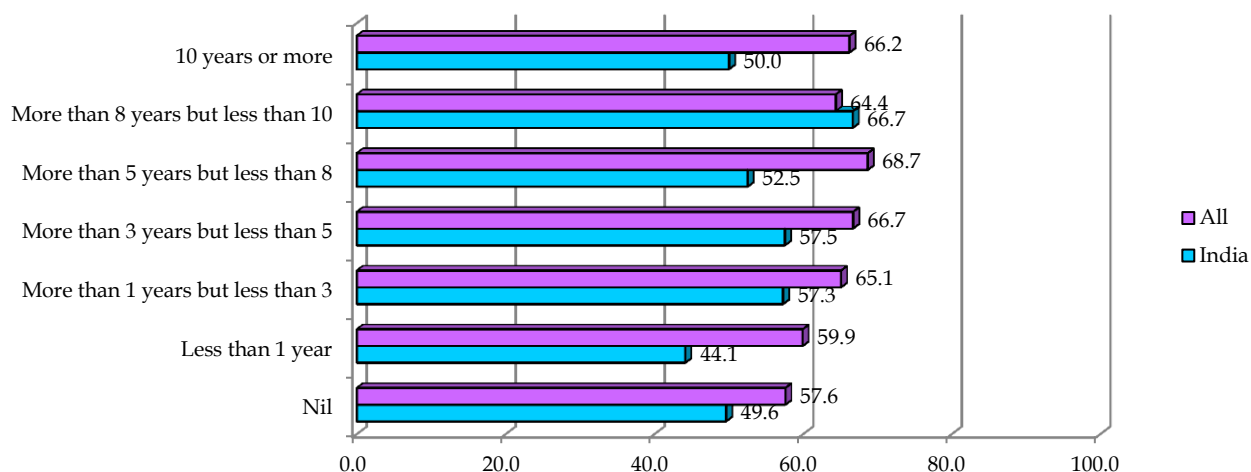


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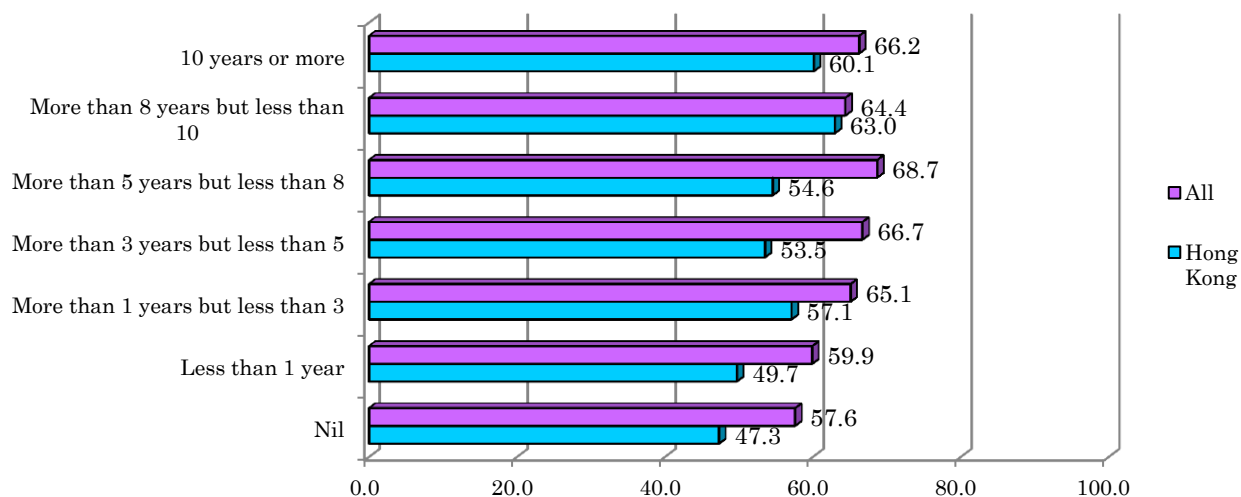


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(Hong Kong)

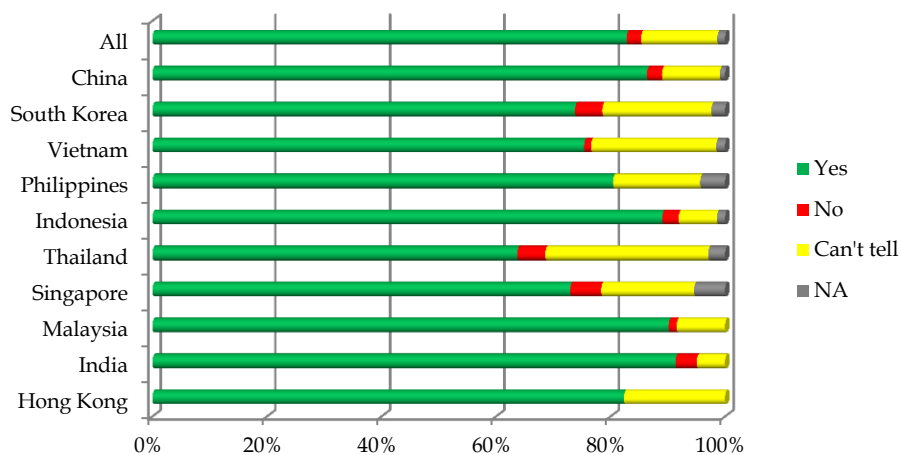


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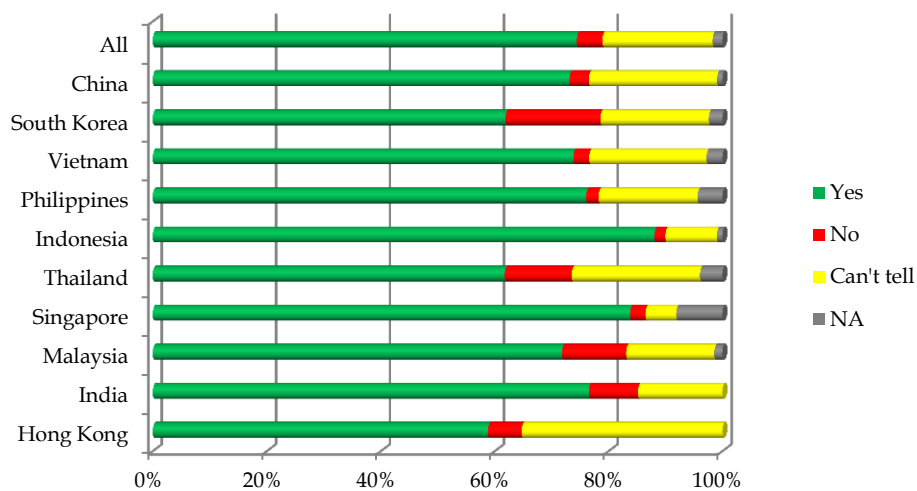
Results of survey for examinees

We conducted a survey of the substantive test examinees, concerning, their working or educational environment in each companies, or educational system of finance and accounting in each countries.

[1] Is good communication maintained in terms of sharing information and exchanging views throughout your company?



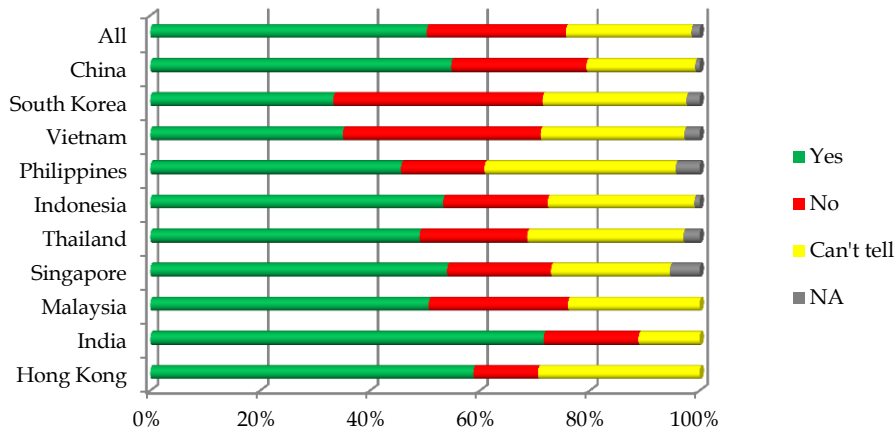
[2] Is good communication maintained in terms of sharing information and exchanging views throughout your company?



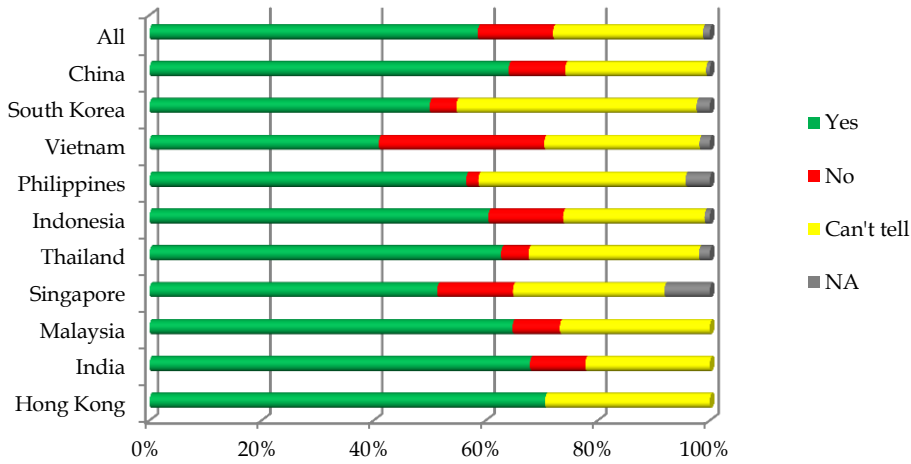
[3] Do you think that the in-house education/training and self-development programs in your company are well

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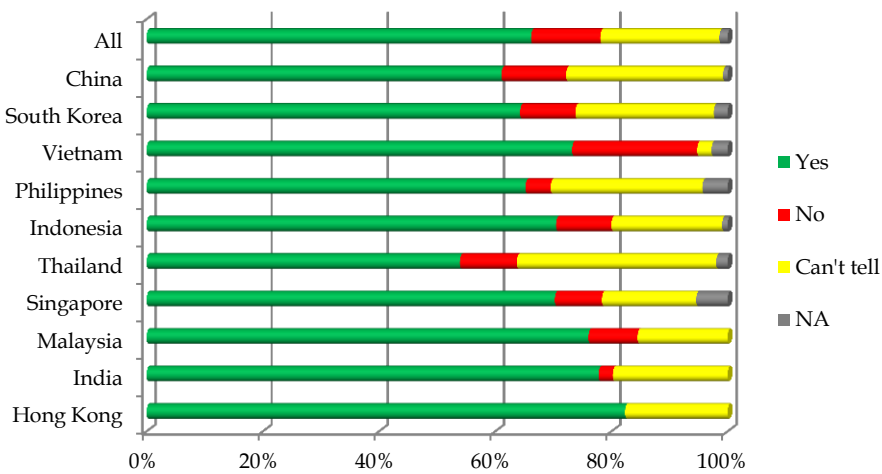
designed and administered?



[4] Do you think that your ability is being properly evaluated by your company?

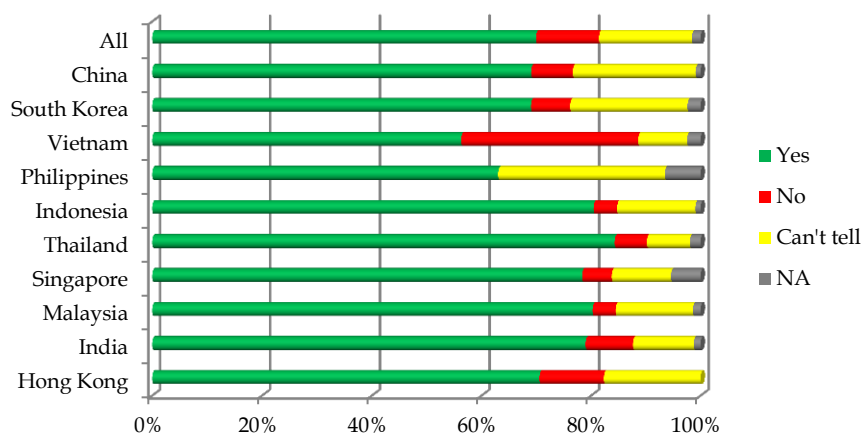


[5] Do you think that your company clearly shows a role that it expects you to play?

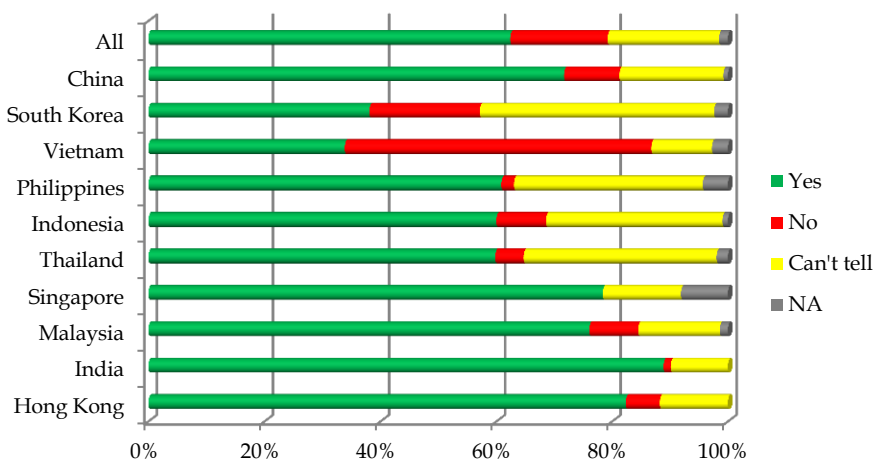


[6] Do you think that your current job or assignment properly reflects the job experience or career path that you wish to pursue?

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[7] Do you think that the accounting and finance related certification exam system in your country is well designed and administered?



[8] Do you think that the accounting and finance related education and training institutions and their curricula are well developed and widely available?

