

Attachment to Report on the Result of Substantive Tests to Design the Globally Uniform FASS Test

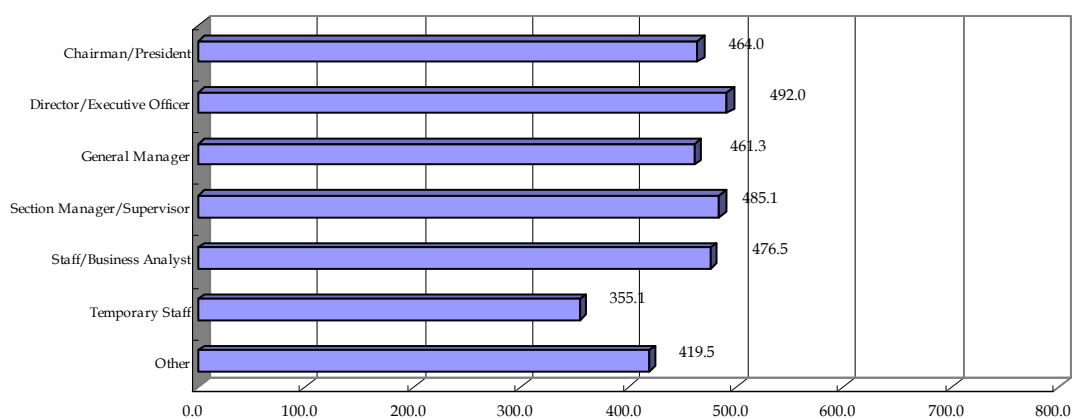
The following are the details of the test results by the examinees' attributes including current job position, years of experience and qualification obtained.

Score and level by job position / Average degree of achievement (percentage of questions correctly answered) by job function

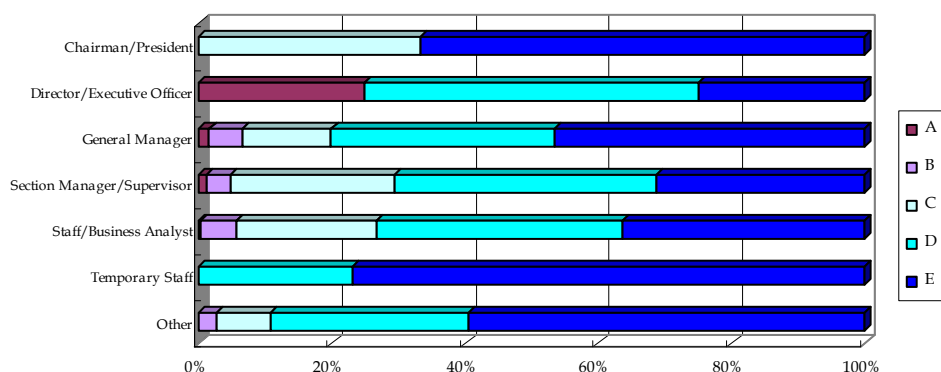
The score and level by job function as well as the average degree of achievement (percentage of questions correctly answered) by job function are shown as follows. There is a general trend that general managers and managers performed better than others, followed by full-time and temporary staff.

(All countries)

Score by job position

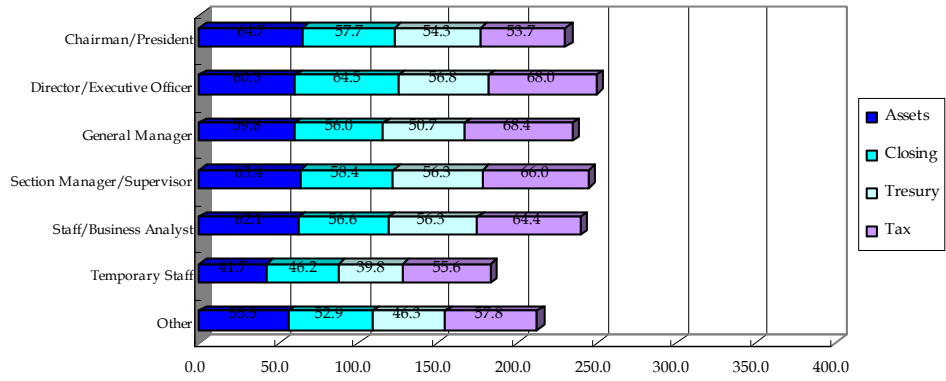


Distribution of levels by job position



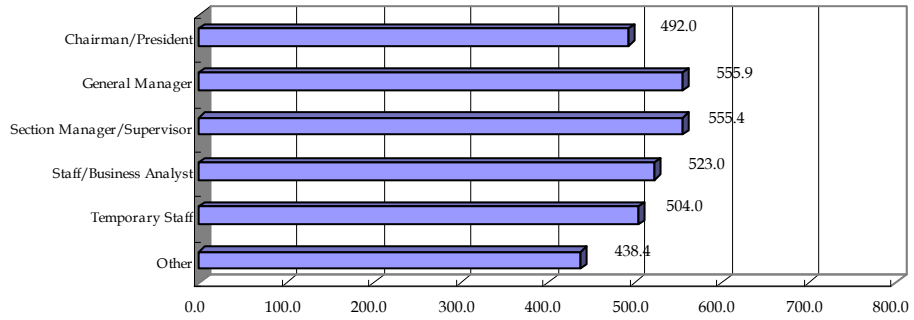
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Average degree of achievement by job position and job function

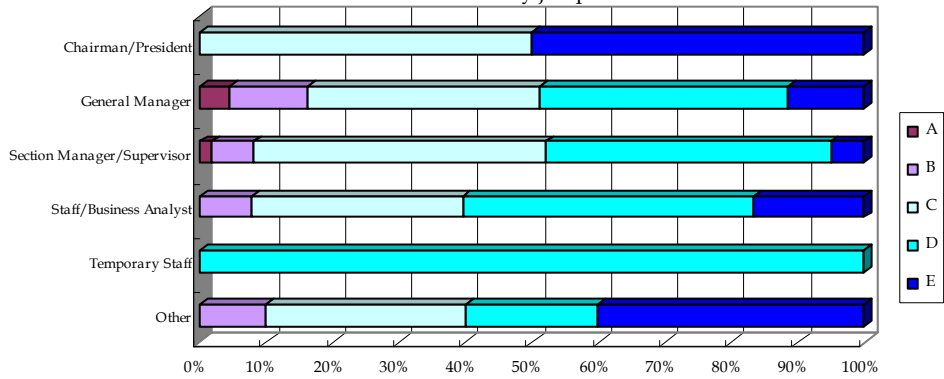


(China)

【 China 】
Score by job position



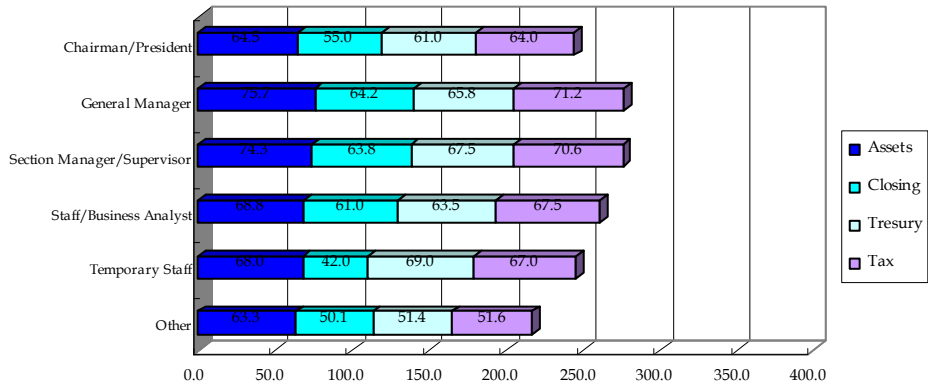
【 China 】
Distribution of levels by job position



Attachment to Report on the Result of Substantive Tests to Design the Globally Uniform FASS Test

【China】

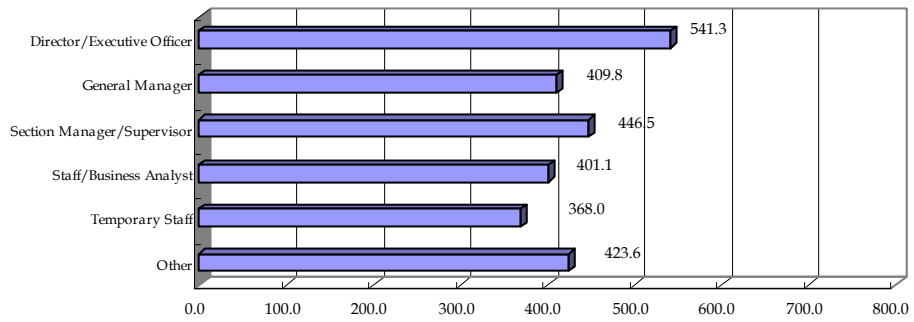
Average degree of achievement by job position and job function



(Vietnam)

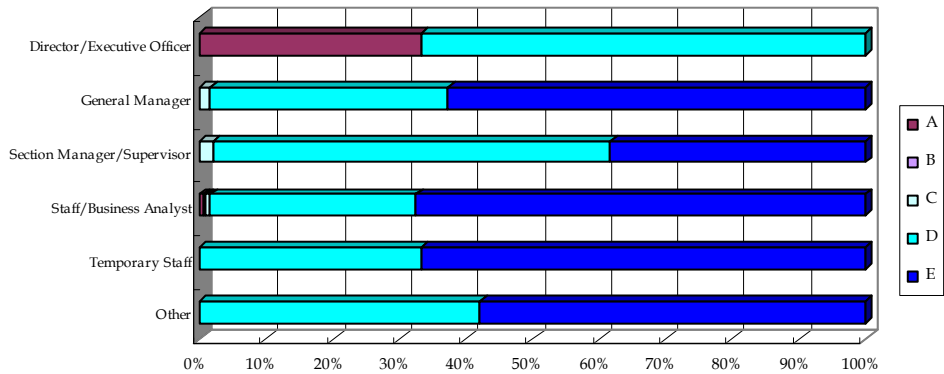
【Vietnam】

Score by job position



【Vietnam】

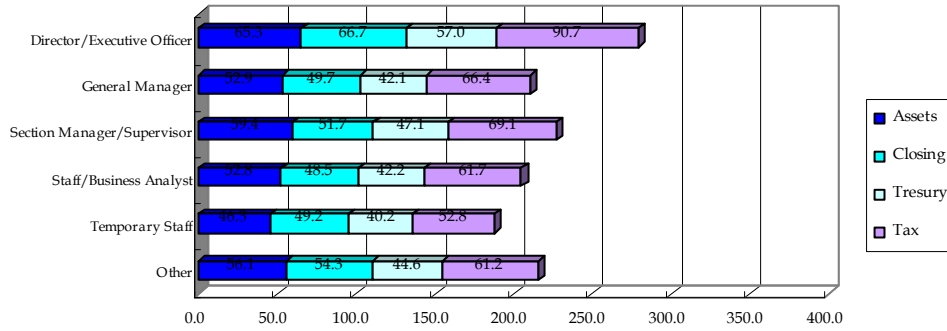
Distribution of levels by job position



Attachment to Report on the Result of Substantive Tests to Design the Globally Uniform FASS Test

【Vietnam】

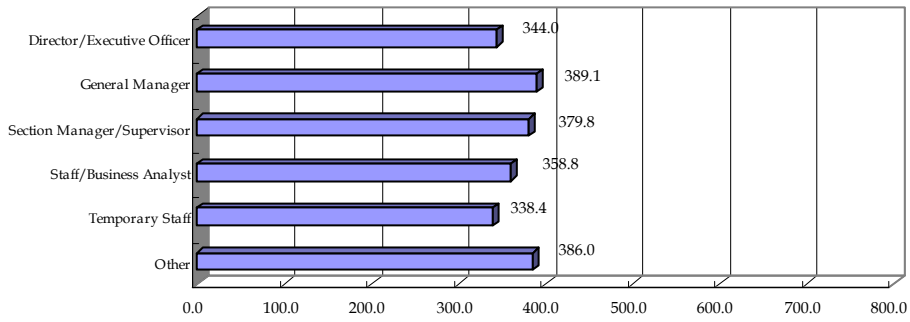
Average degree of achievement by job position and job function



(Indonesia)

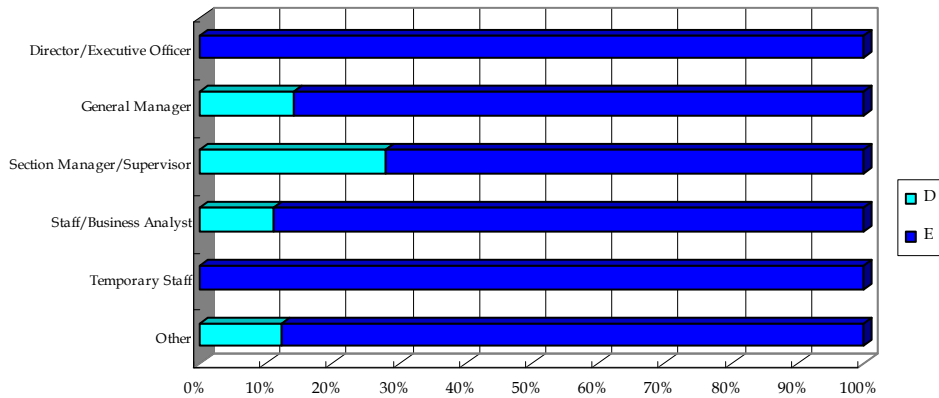
【Indonesia】

Score by job position



【Indonesia】

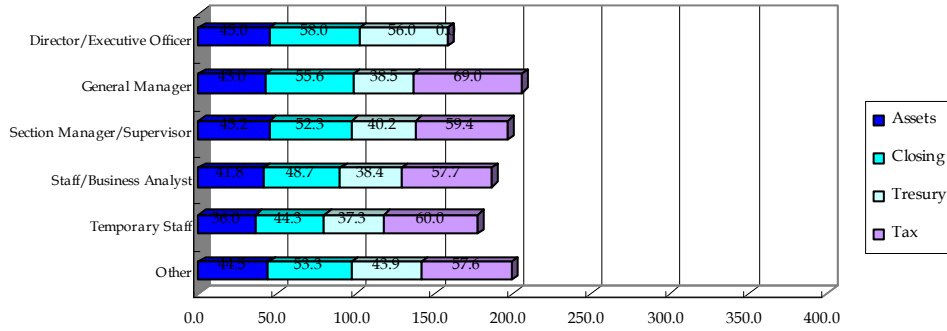
Distribution of levels by job position



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【Indonesia】

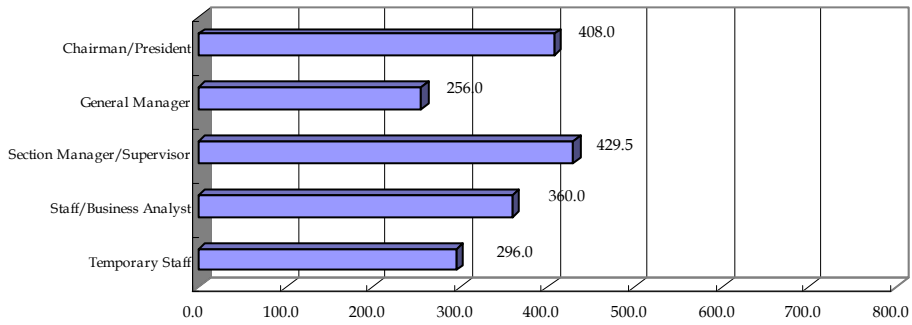
Average degree of achievement by job position and job function



(Philippines)

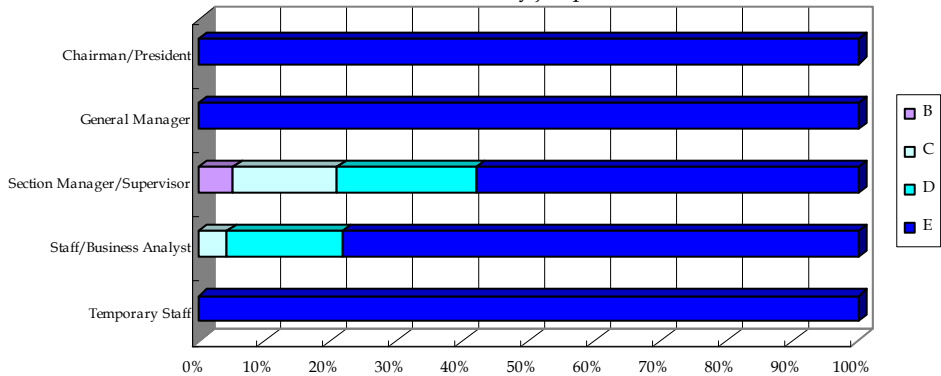
【Philippines】

Score by job position



【Philippines】

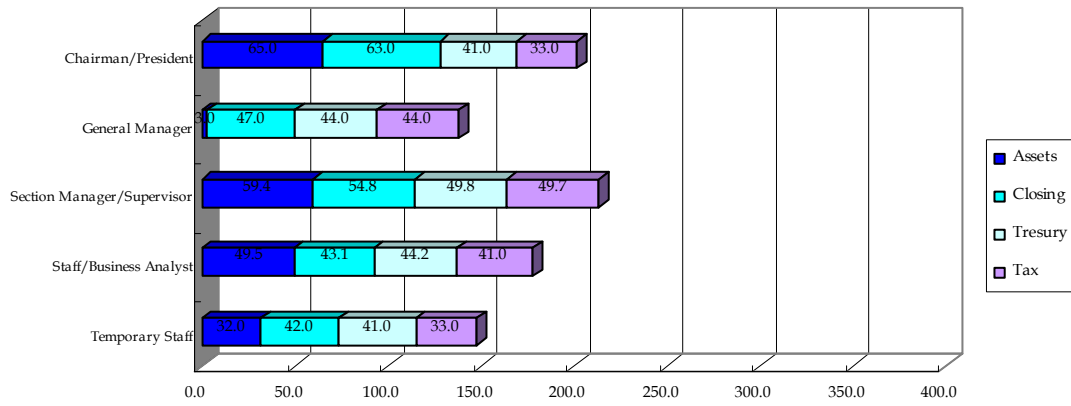
Distribution of levels by job position



Attachment to Report on the Result of Substantive Tests to Design the Globally Uniform FASS Test

【Philippines】

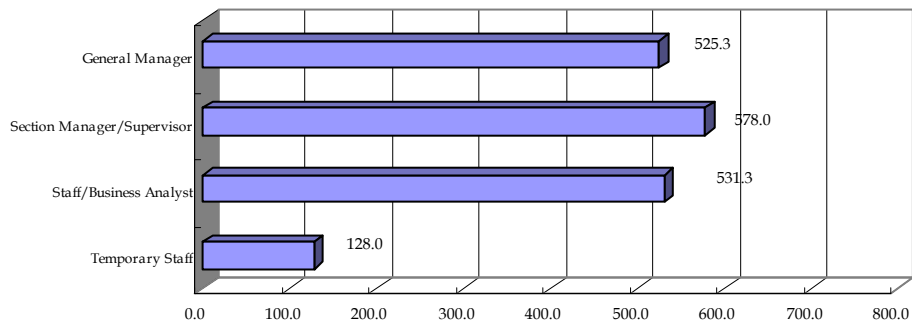
Average degree of achievement by job position and job function



(South Korea)

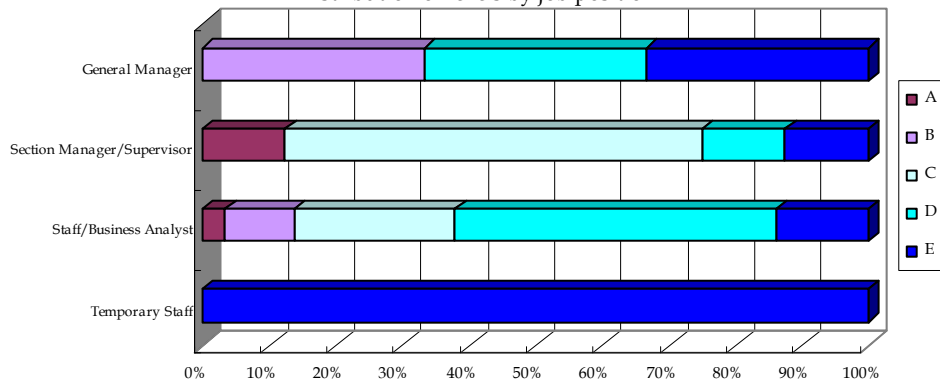
【Korea】

Score by job position



【Korea】

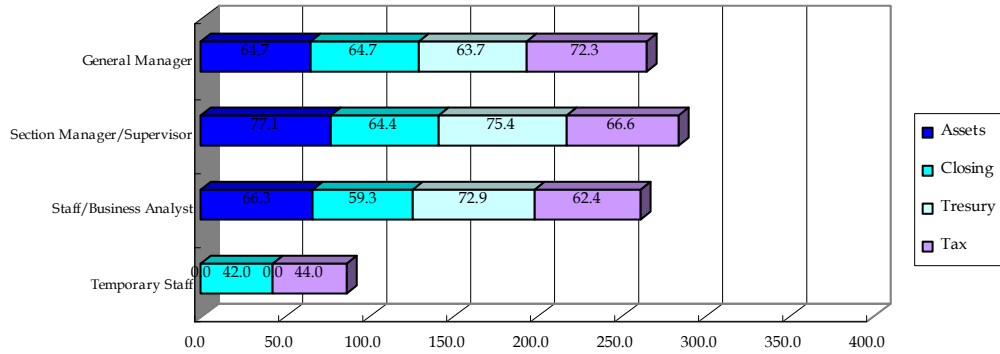
Distribution of levels by job position



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【Korea】

Average degree of achievement by job position and job function

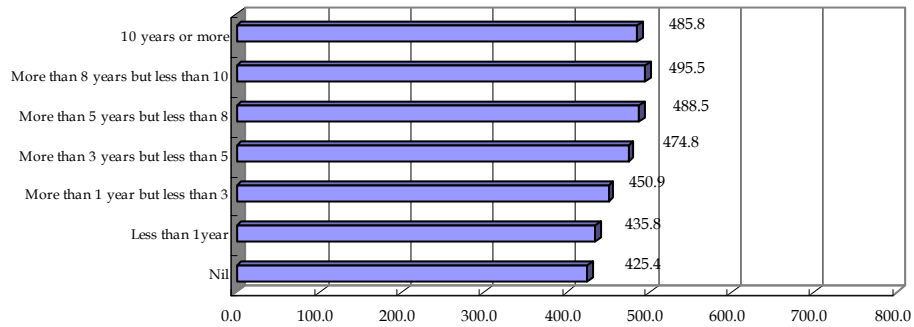


Distribution of scores by years of experience in finance and accounting jobs

The result of all countries shows that the score and level are proportionate to the years of experience. It is noted that the overall performance of Vietnam and Indonesia is lower than other countries.

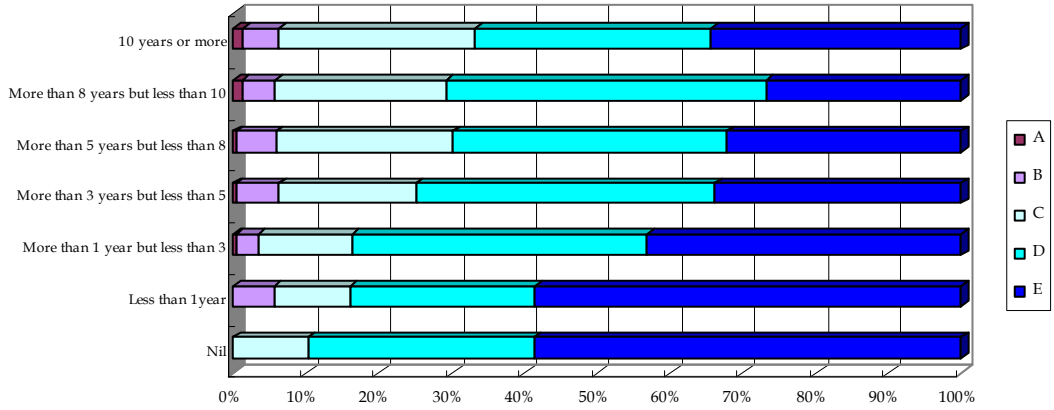
(All countries)

Score by years of experience in finance and accounting jobs



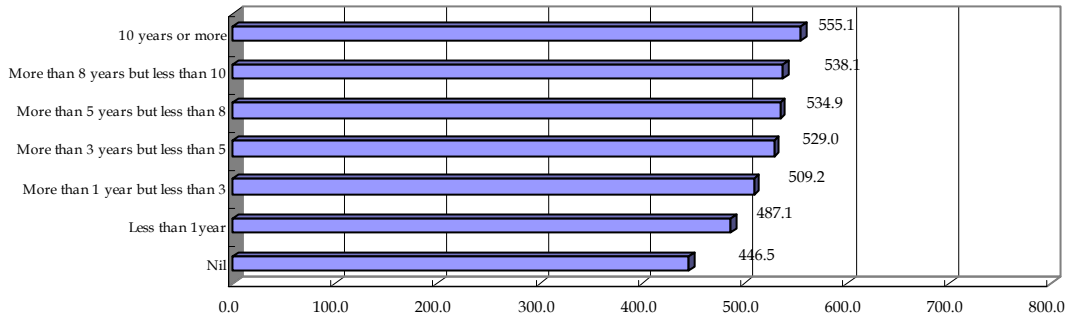
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Distribution of levels
by years of experience in finance and accounting jobs

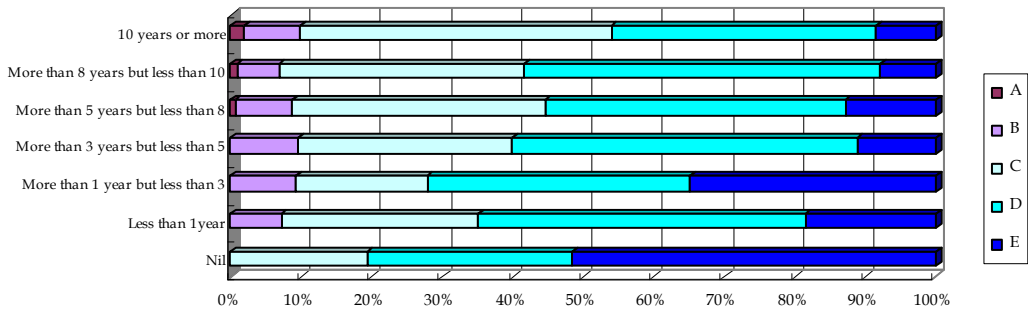


(China)

[China]
Score by years of experience in finance and accounting jobs



[China]
Distribution of levels
by years of experience in finance and accounting jobs

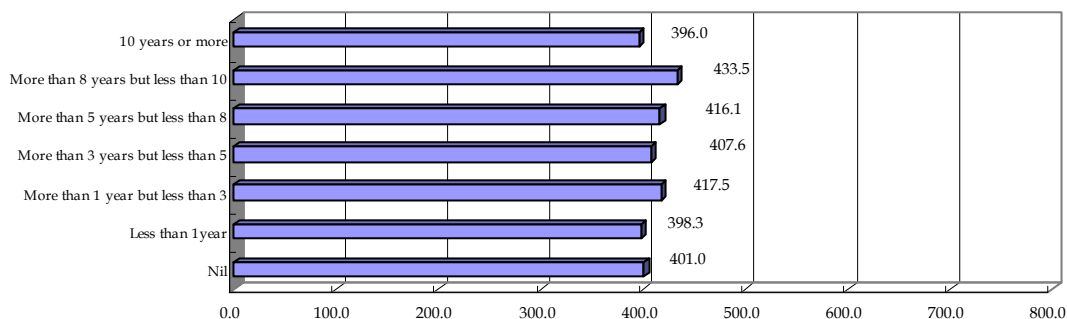


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(Vietnam)

【 Vietnam 】

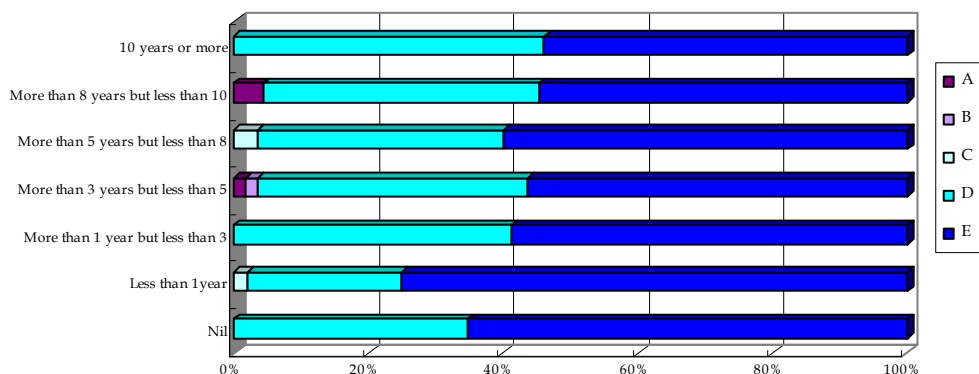
Score by years of experience in finance and accounting jobs



【 Vietnam 】

Distribution of levels

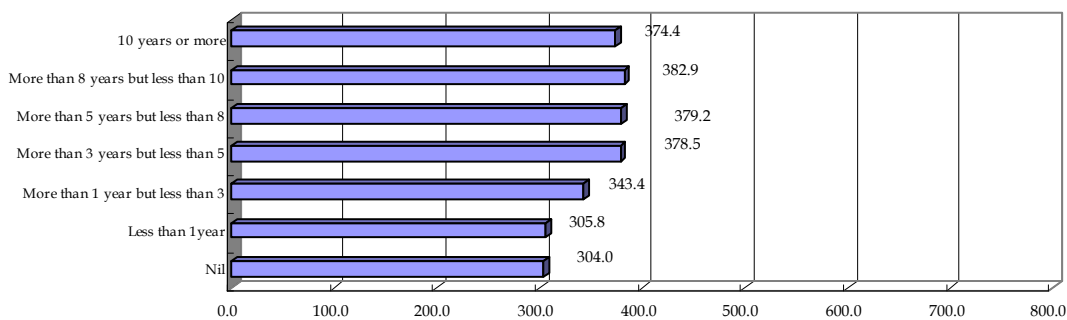
by years of experience in finance and accounting jobs



(Indonesia)

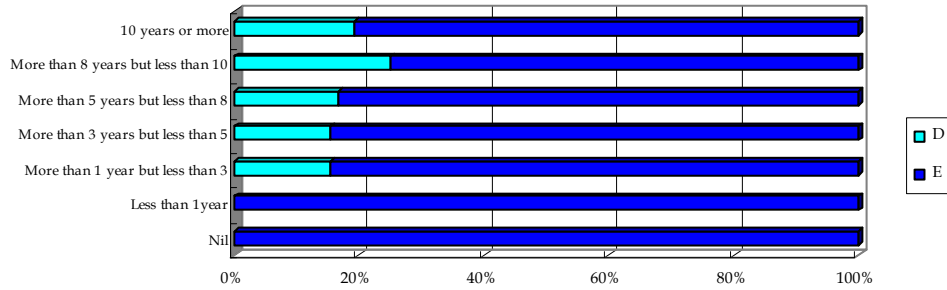
【 Indonesia 】

Score by years of experience in finance and accounting jobs



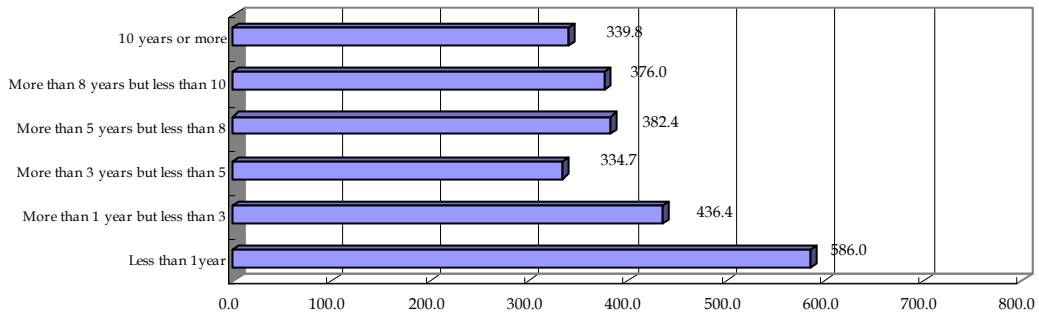
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【Indonesia】
Distribution of levels
by years of experience in finance and accounting jobs

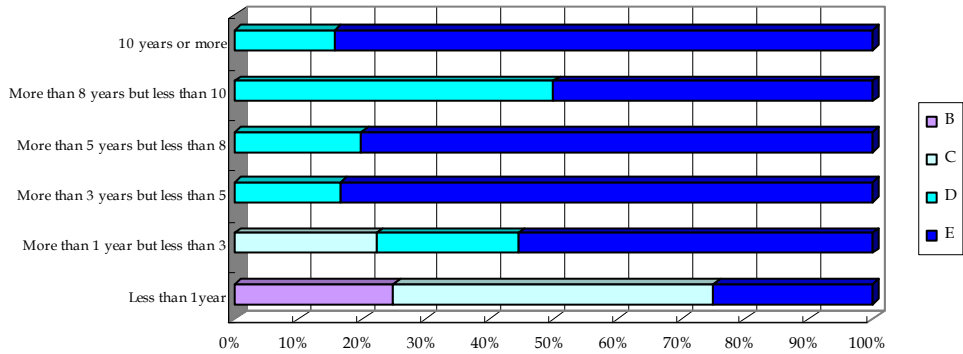


(Philippines)

【Philippines】
Score by years of experience in finance and accounting jobs

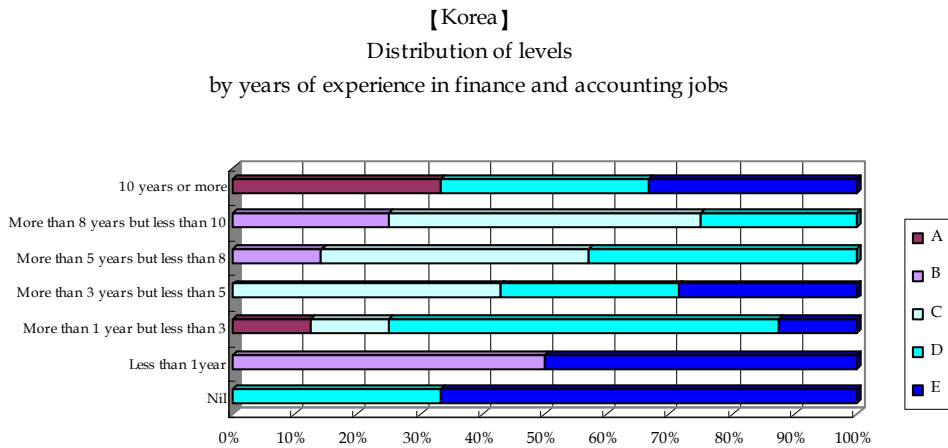
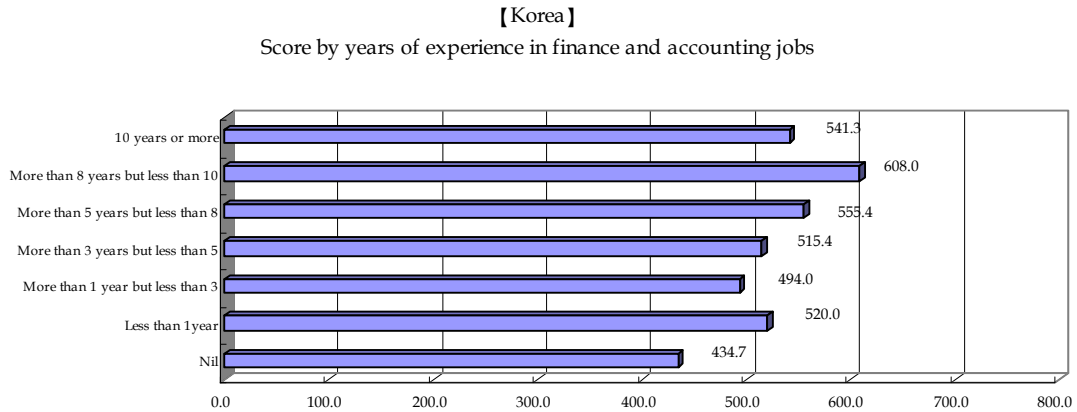


【Philippines】
Distribution of levels
by years of experience in finance and accounting jobs



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(South Korea)



Average degree of achievement (percentage of questions correctly answered) by job function and years of experience

The average degree of achievement (percentage of questions correctly answered) by job function (assets, closing, treasury and tax) and years of experience for all countries and for each are shown as follows.

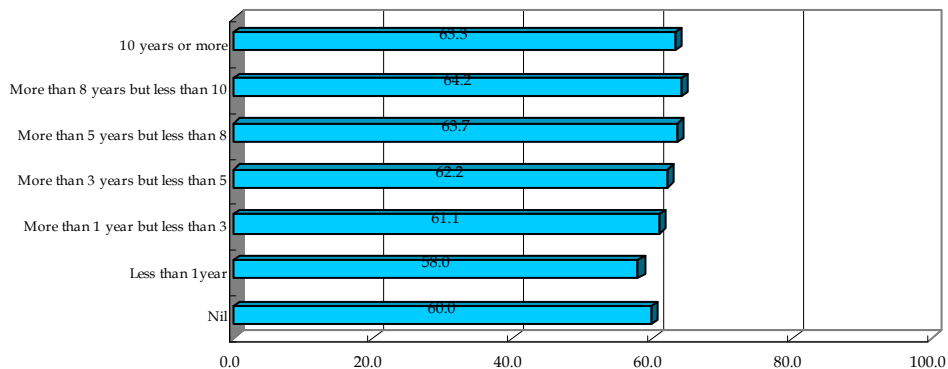
<Assets>

The average degree of achievement is roughly proportionate to years of experience up to the segment of “More than 8 years but less than 10.”

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(All countries)

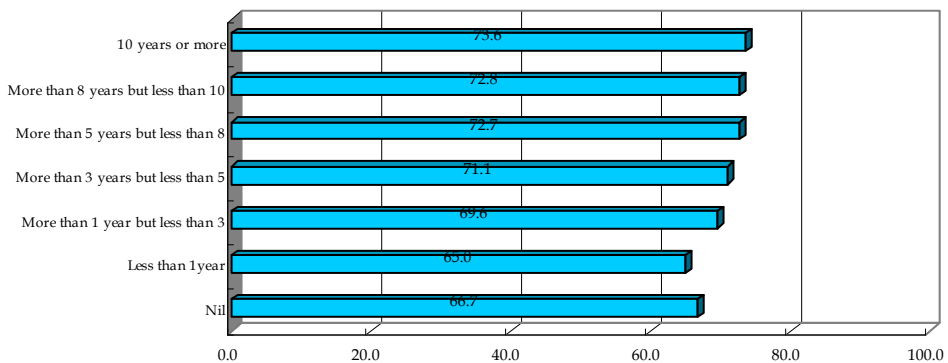
Average degree of achievement by years of experience in assets jobs



(China)

【 China 】

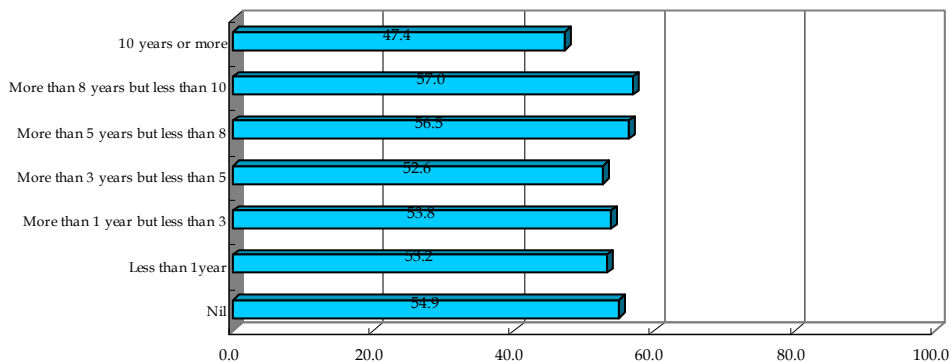
Average degree of achievement by years of experience in assets jobs



(Vietnam)

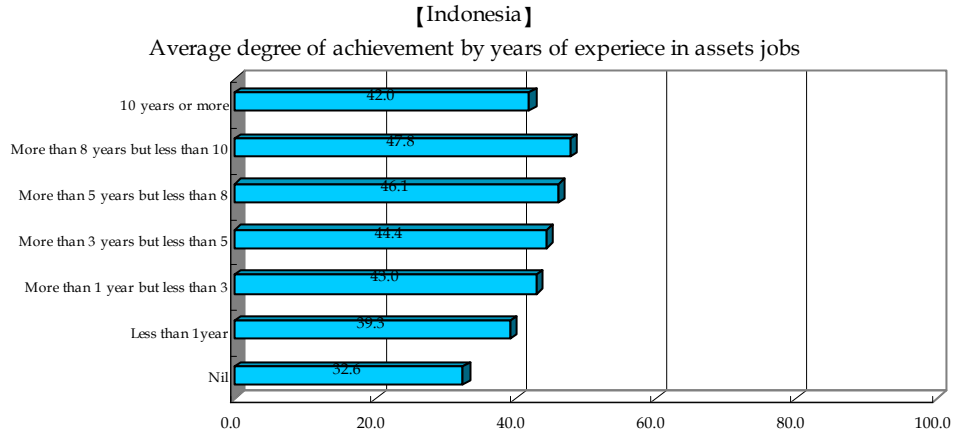
【 Vietnam 】

Average degree of achievement by years of experience in assets jobs

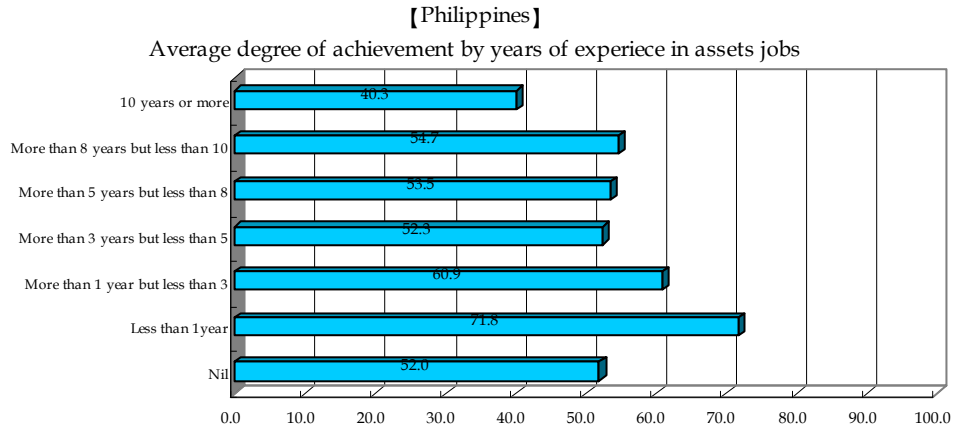


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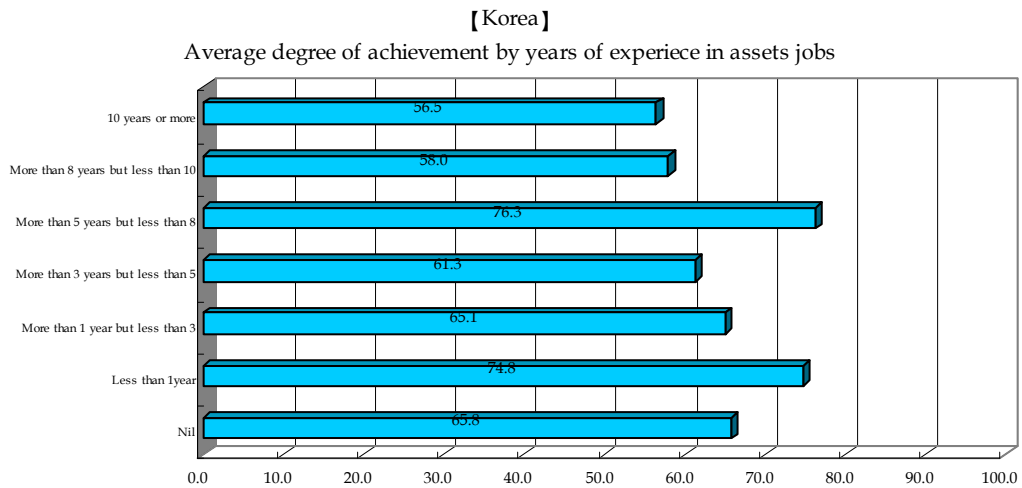
(Indonesia)



(Philippines)



(South Korea)



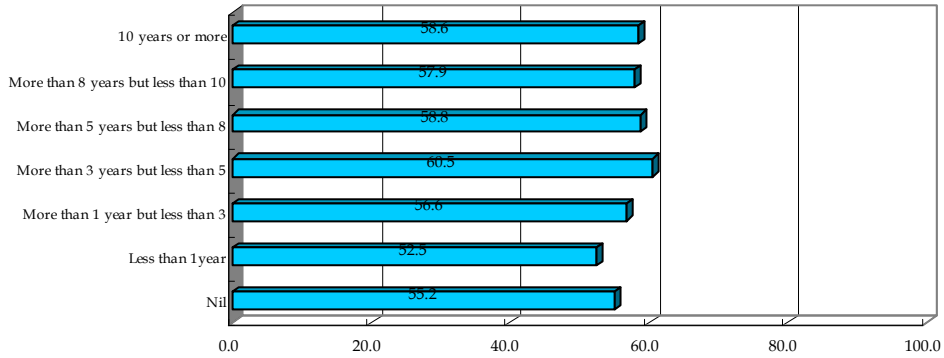
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<Closing>

The average degree of achievement is roughly proportionate to years of experience up to the segment of “More than 3 years but less than 5” or “More than 5 years but less than 8.”

(All countries)

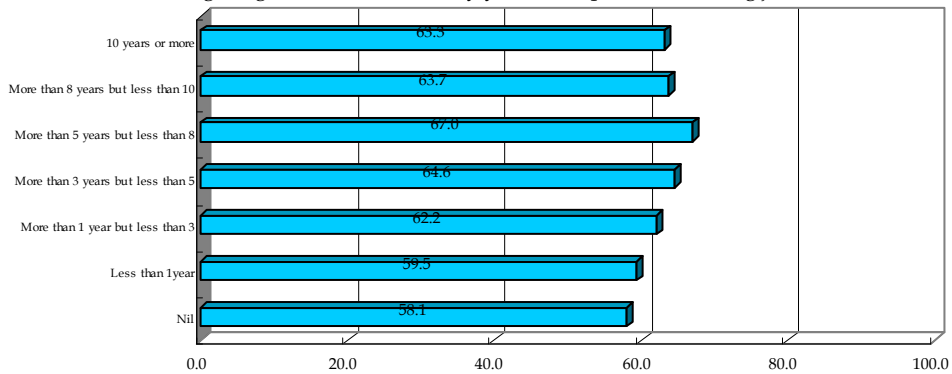
Average degree of achievement by years of experience in closing jobs



(China)

[China]

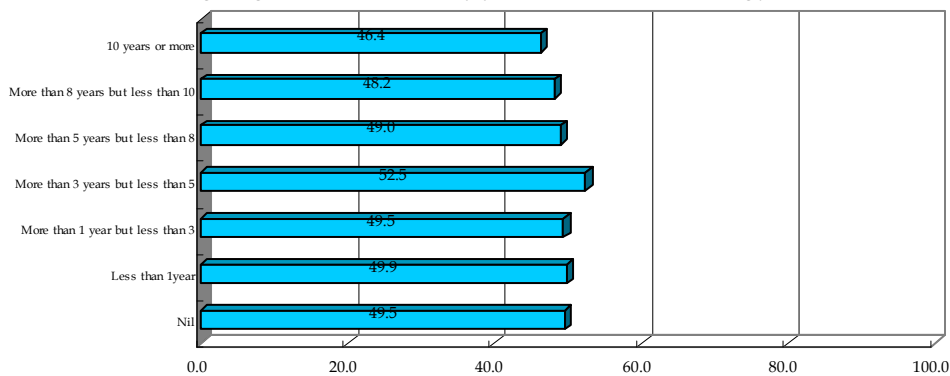
Average degree of achievement by years of experience in closing jobs



(Vietnam)

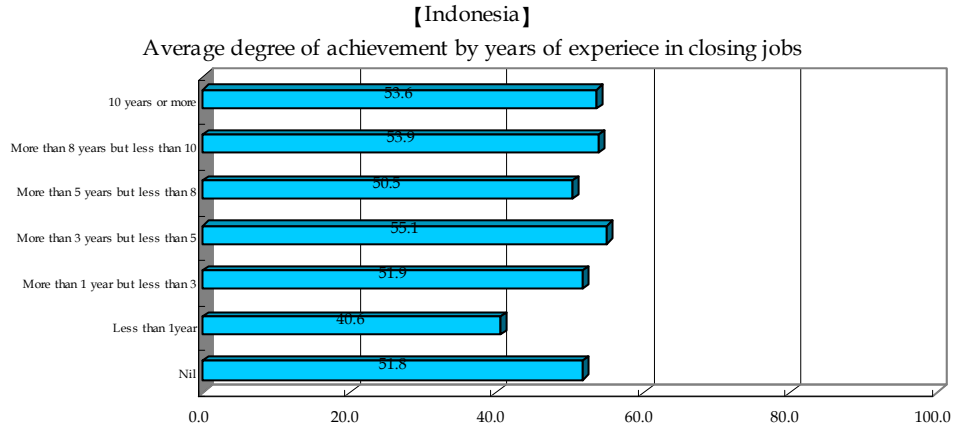
[Vietnam]

Average degree of achievement by years of experience in closing jobs

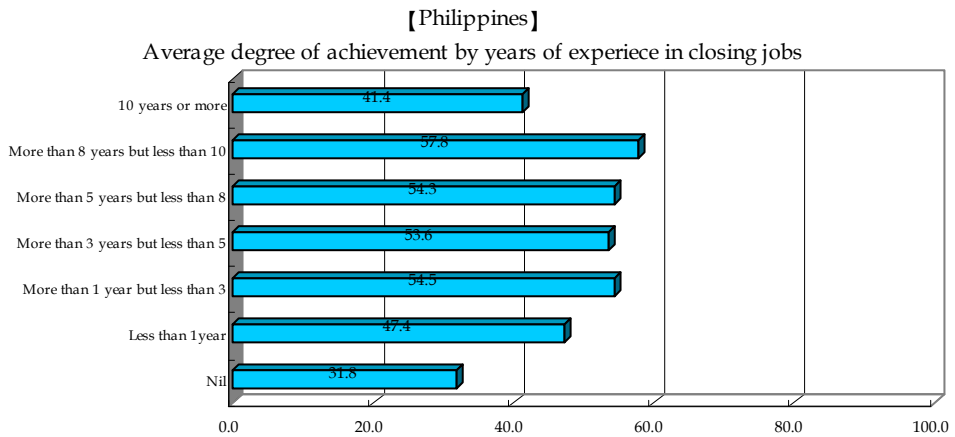


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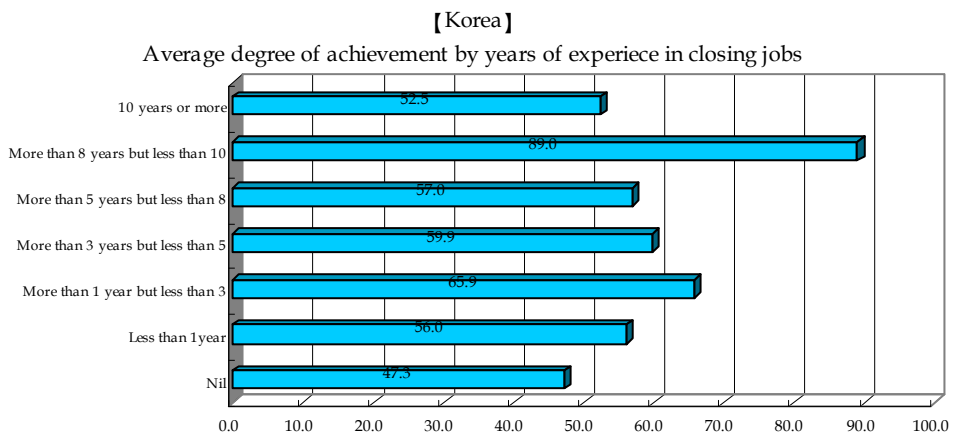
(Indonesia)



(Philippines)



(South Korea)



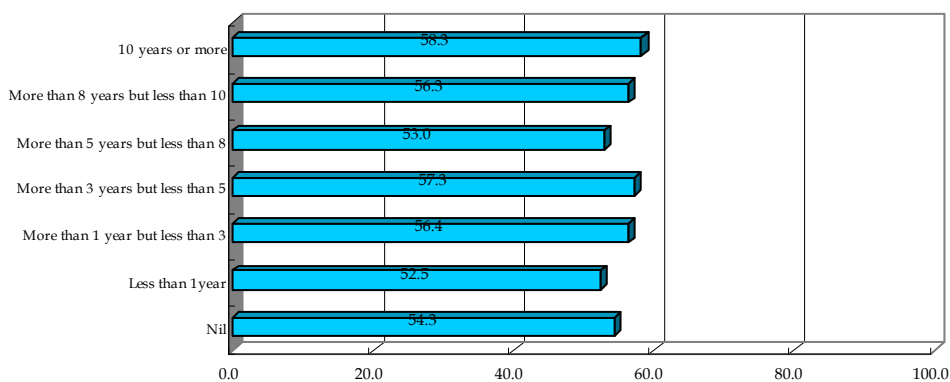
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<Treasury>

The average degree of achievement is highest in the segments of “More than 3 years but less than 5” and “10 years or more.”

(All countries)

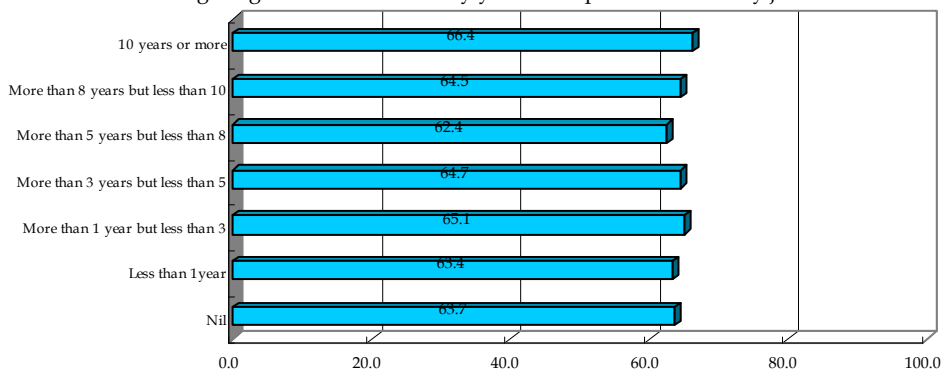
Average degree of achievement by years of experience in treasury jobs



(China)

[China]

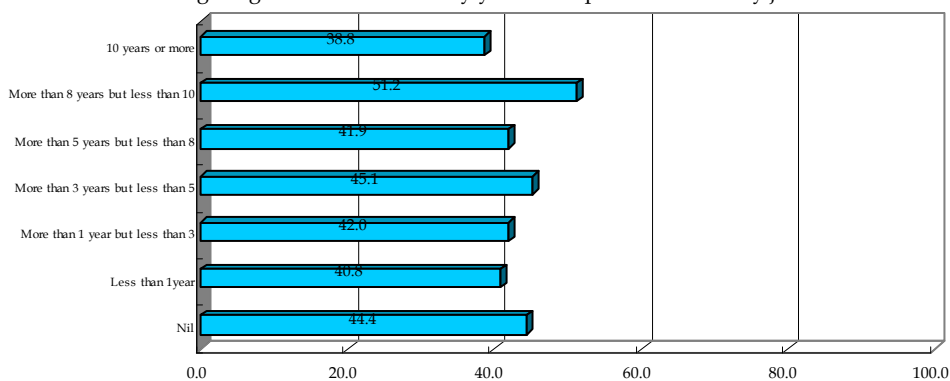
Average degree of achievement by years of experience in treasury jobs



(Vietnam)

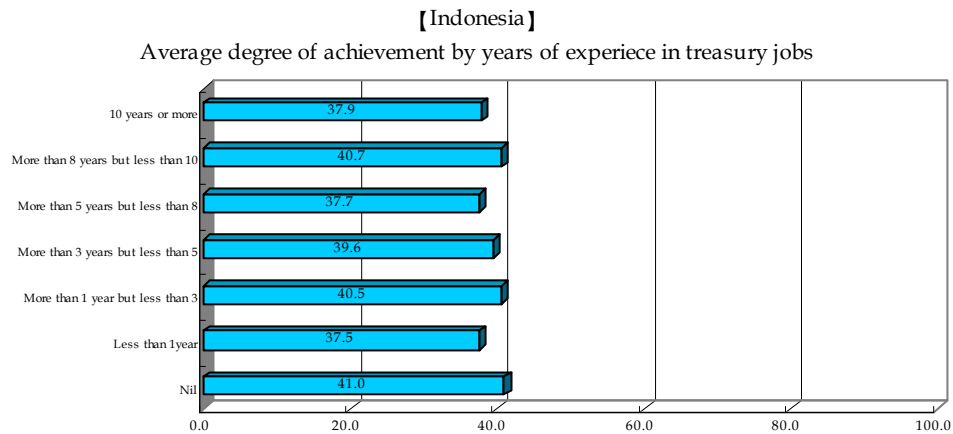
[Vietnam]

Average degree of achievement by years of experience in treasury jobs

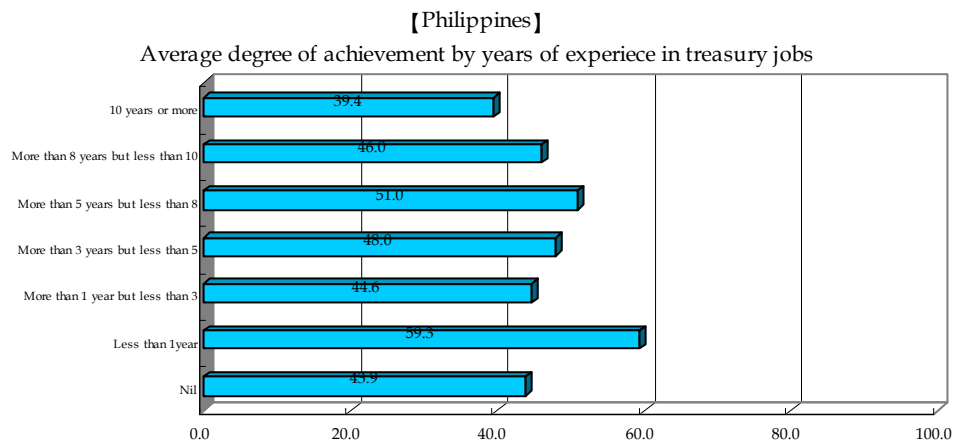


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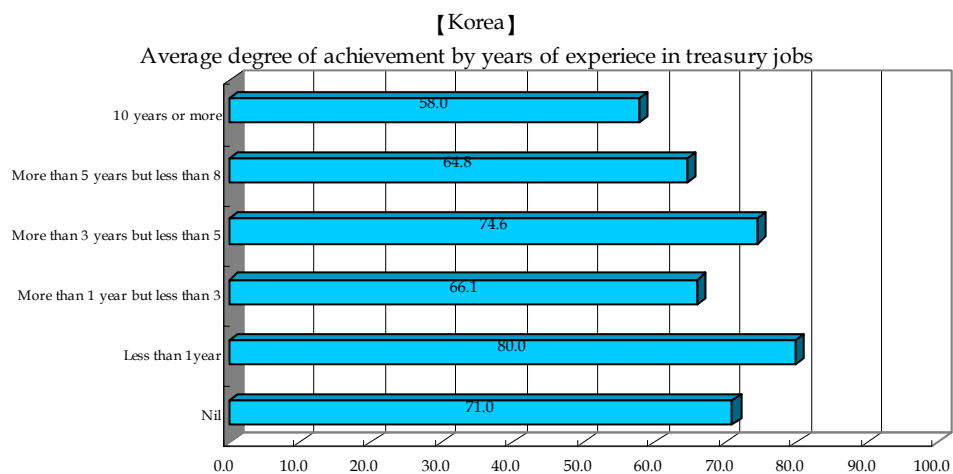
(Indonesia)



(Philippines)



(South Korea)



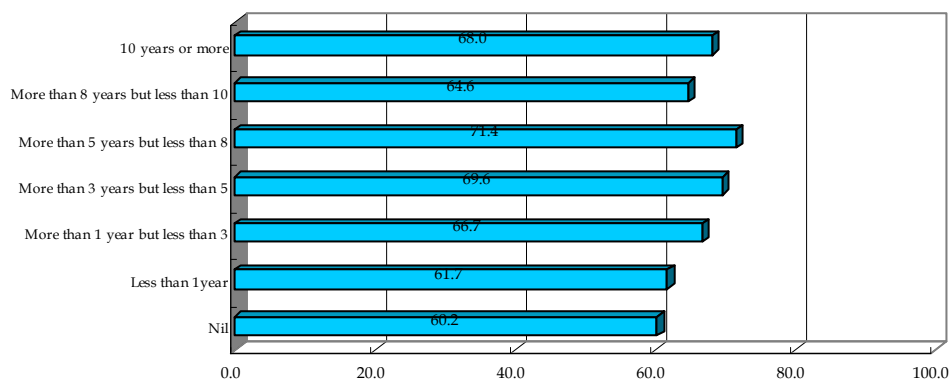
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<Tax>

The average degree of achievement is roughly proportionate to years of experience up to the segment of “More than 5 years but less than 8.”

(All countries)

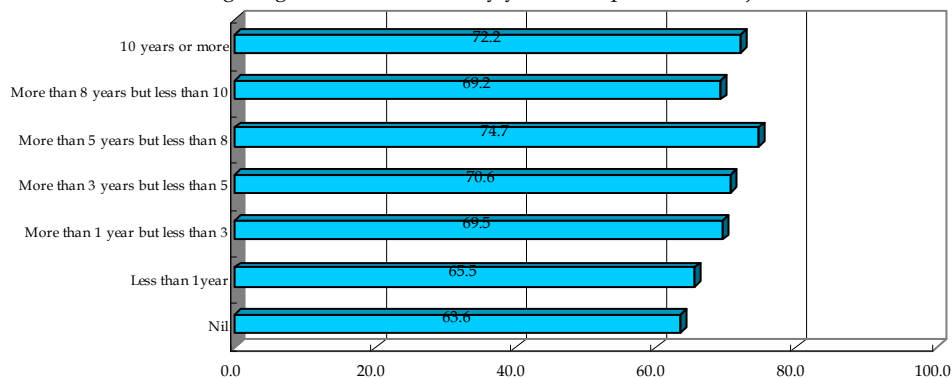
Average degree of achievement by years of experiece in tax jobs



(China)

【China】

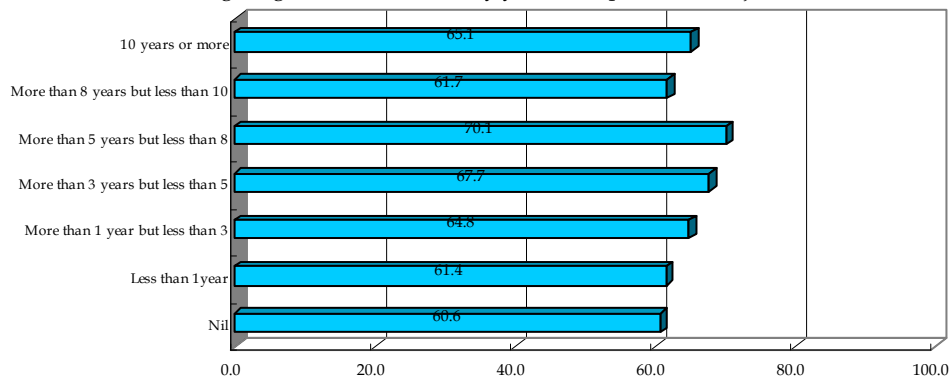
Average degree of achievement by years of experiece in tax jobs



(Vietnam)

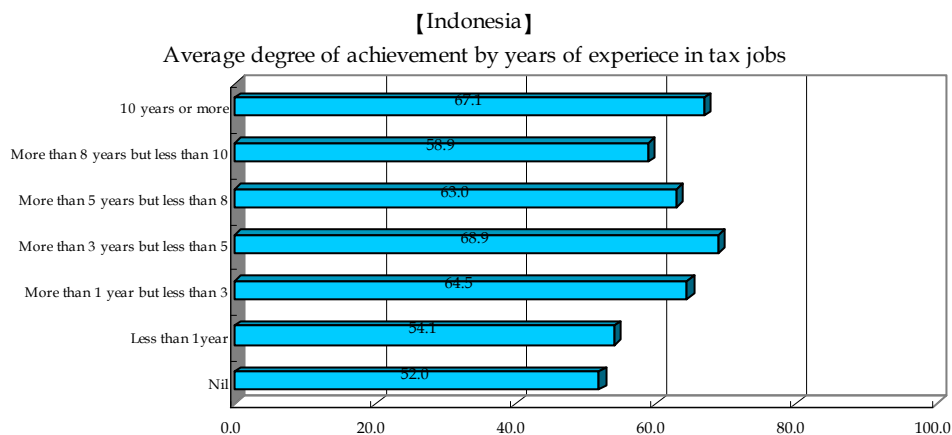
【Vietnam】

Average degree of achievement by years of experiece in tax jobs

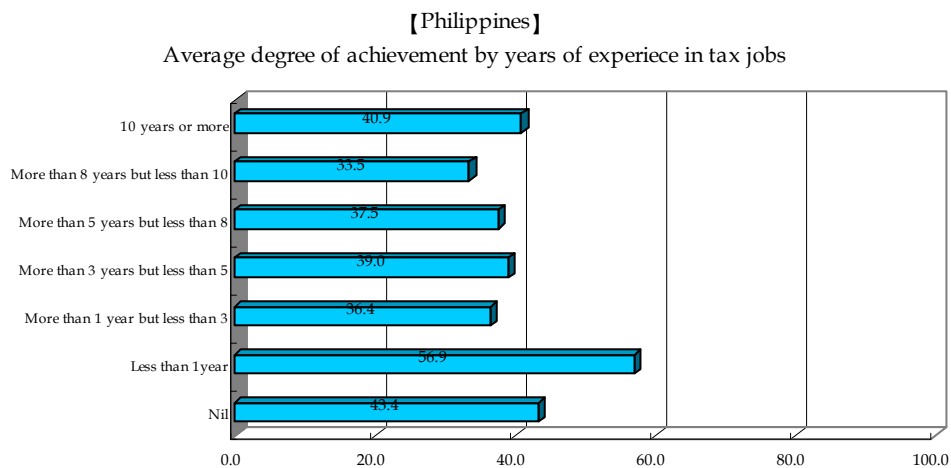


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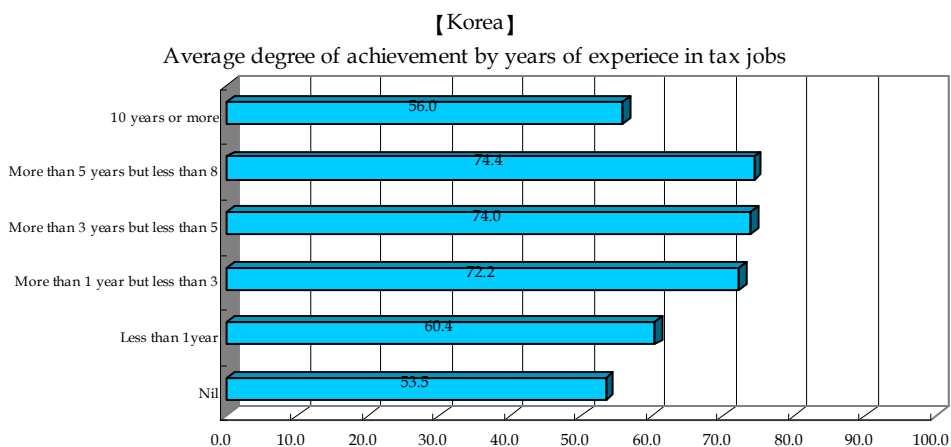
(Indonesia)



(Philippines)



(South Korea)



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Score, level and average degree of achievement (percentage of questions correctly answered) by qualification obtained

China is a country characterized by a variety of local qualifications available in the field of finance and accounting, but any of them does not show a clear correlation with the result of the substantive test.

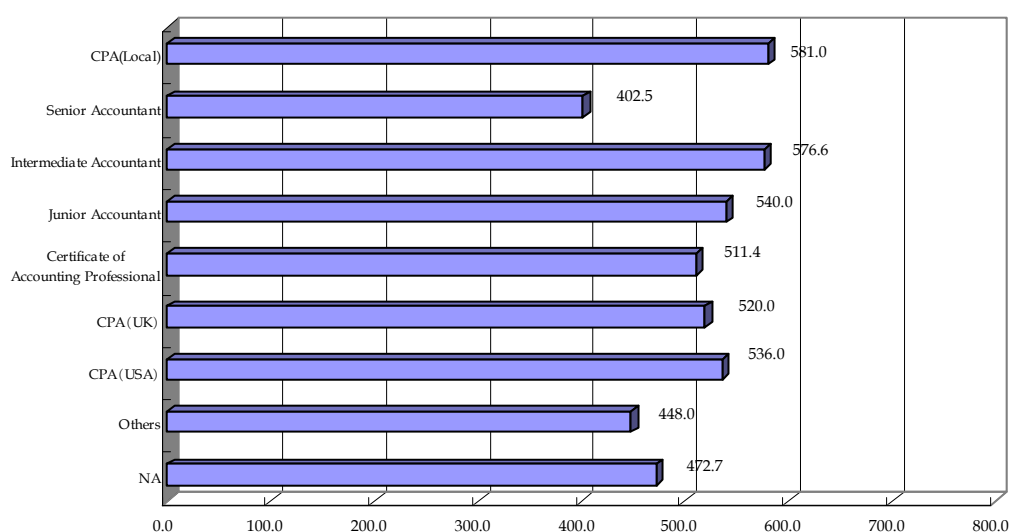
It can thus be interpreted that the substantial test could measure capabilities that are totally different from those measured by CPA or other qualification exams currently being administered in China.

(China)

| Qualification | Number of examinees | |
|--|---------------------|-------|
| Certified Public Accountant (Local) | 32 | 4.2% |
| Senior Accountant | 13 | 1.7% |
| Intermediate Accountant | 187 | 24.5% |
| Junior Accountant | 161 | 21.1% |
| Certificate of Accounting Professional | 279 | 36.6% |
| Chartered Public Accountant (UK) | 3 | 0.4% |
| Certified Public Accountant (USA) | 1 | 0.1% |
| Others | 5 | 0.7% |
| NA | 76 | 10.0% |
| Nil | 6 | 0.8% |
| Total | 763 | |

【China】

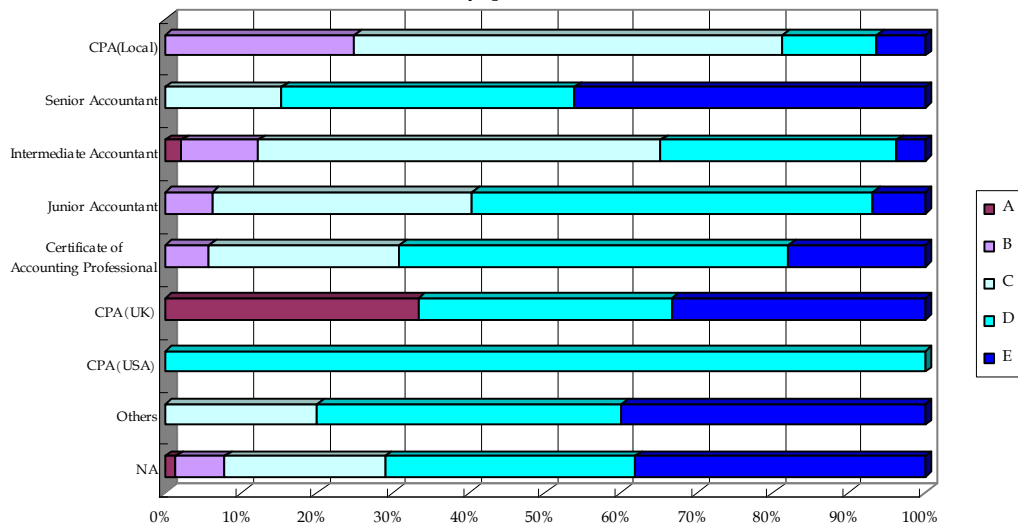
Score by qualification obtained



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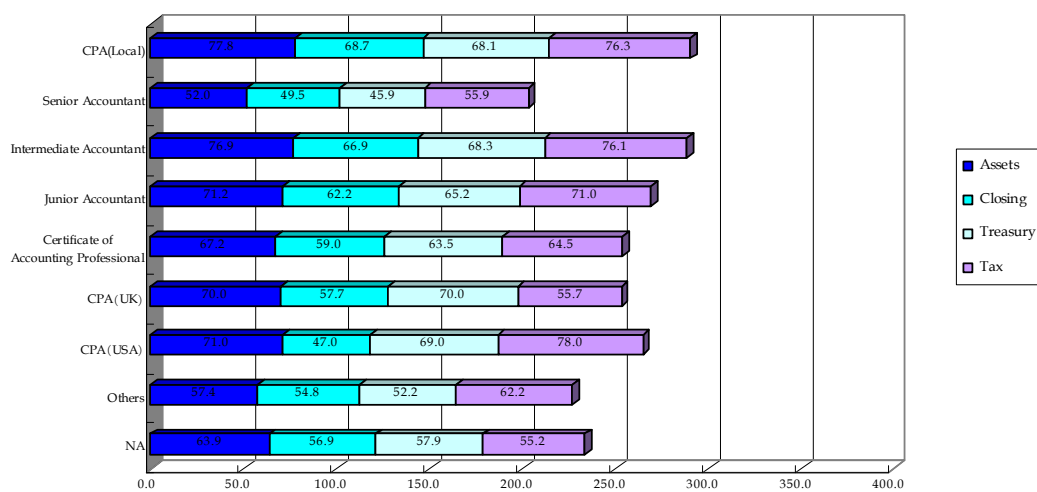
【China】

Distribution of levels by qualification obtained



【China】

Average degree of achievement by qualification obtained and job function

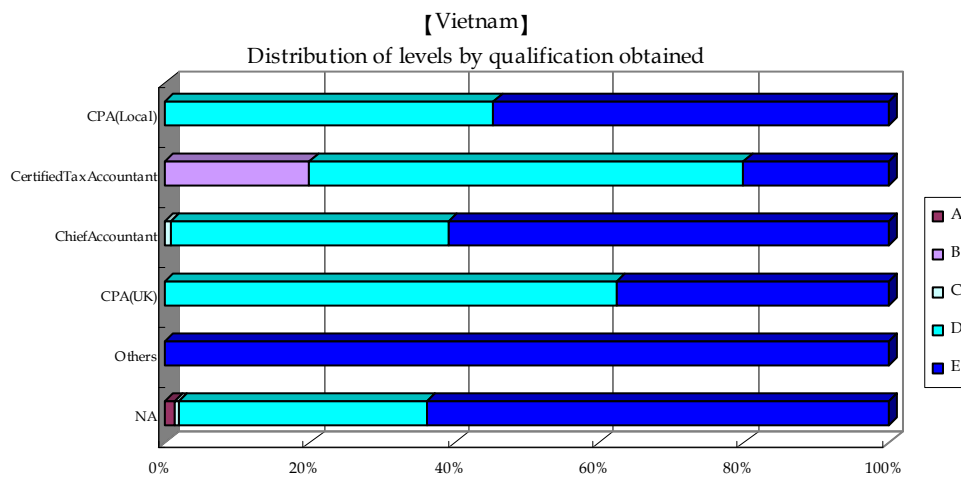
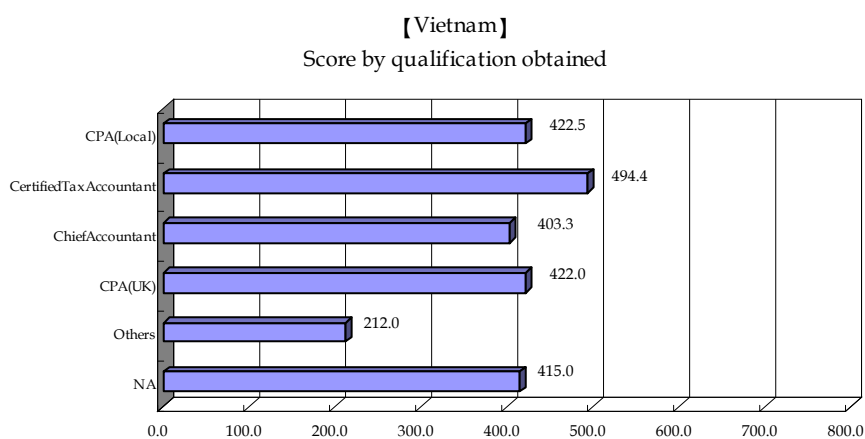


The results of the countries other than China are shown as follows. It can be inferred that there is no correlation between the qualification obtained and the test result either in Vietnam and Indonesia, which have a larger number of participants than the other two countries.

(Vietnam)

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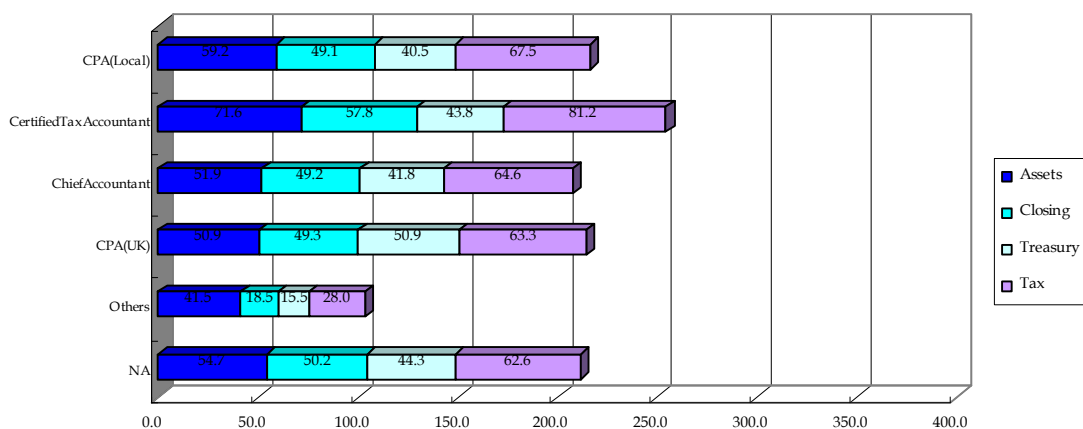
| Qualification | Number of examinees | |
|----------------------------------|---------------------|-------|
| Certified Public Accountant | 11 | 3.4% |
| Certified Tax Accountant | 5 | 1.5% |
| Chief Accountant | 130 | 40.0% |
| Chartered Public Accountant (UK) | 8 | 2.5% |
| Others | 2 | 0.6% |
| NA | 163 | 50.2% |
| Nil | 6 | 1.8% |
| Total | 325 | |



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【Vietnam】

Average degree of achievement by qualification obtained and job function

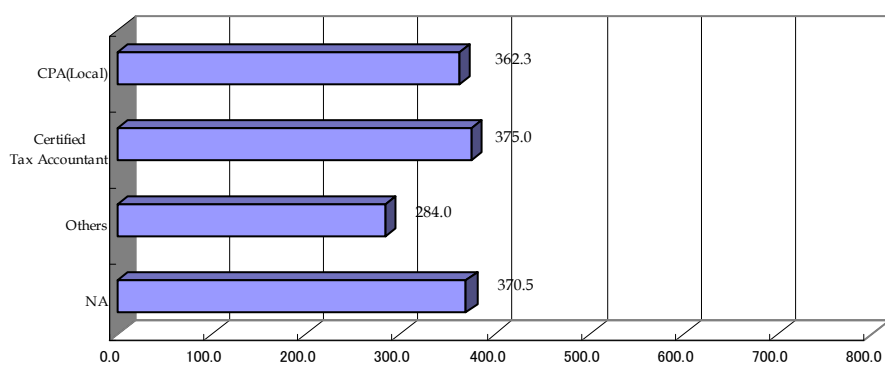


(Indonesia)

| Qualification | Number of examinees | |
|-------------------------------------|---------------------|-------|
| Certified Public Accountant (Local) | 7 | 3.3% |
| Certified Tax Accountant | 8 | 3.8% |
| Others | 2 | 1.0% |
| NA | 191 | 91.0% |
| Nil | 2 | 1.0% |
| Total | 210 | |

【Indonesia】

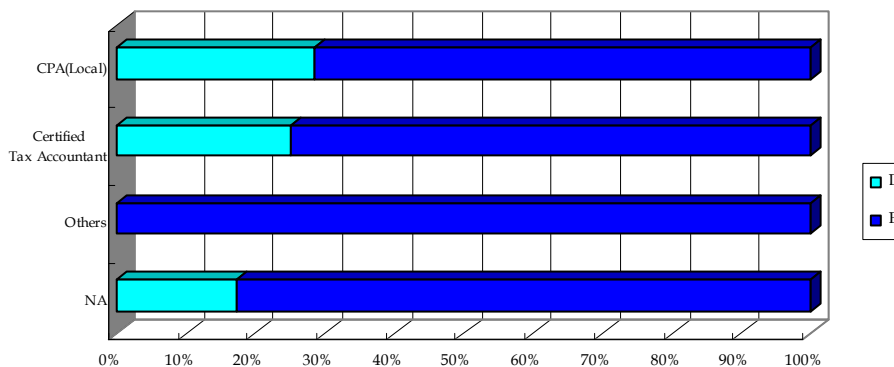
Score by qualification obtained



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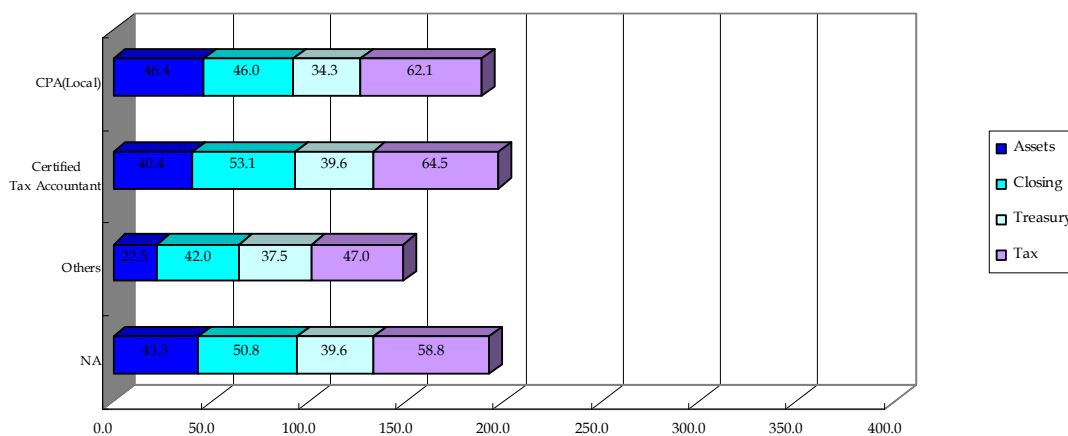
[Indonesia]

Distribution of levels by qualification obtained



[Indonesia]

Average degree of achievement by qualification obtained and job function



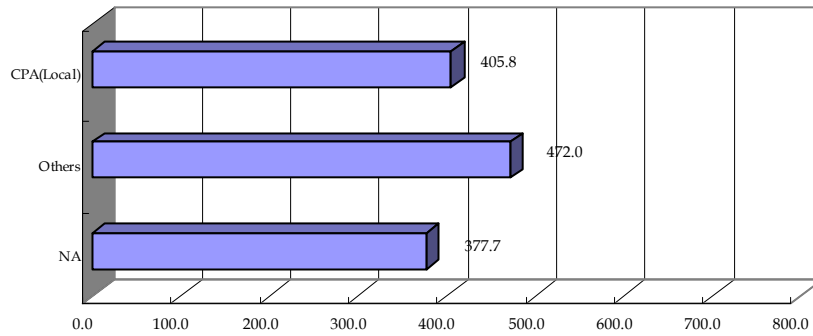
(Philippines)

| Qualification | Number of examinees | |
|-------------------------------------|---------------------|-------|
| Certified Public Accountant (Local) | 11 | 23.9% |
| Others | 1 | 2.2% |
| NA | 33 | 71.7% |
| Nil | 1 | 2.2% |
| Total | 46 | / |

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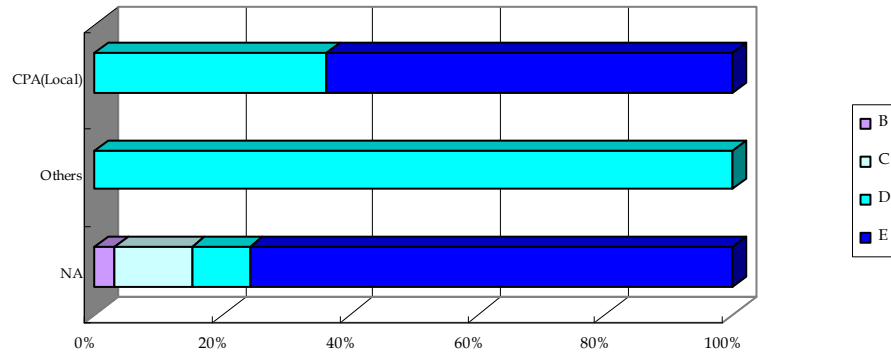
【Philippines】

Score by qualification obtained



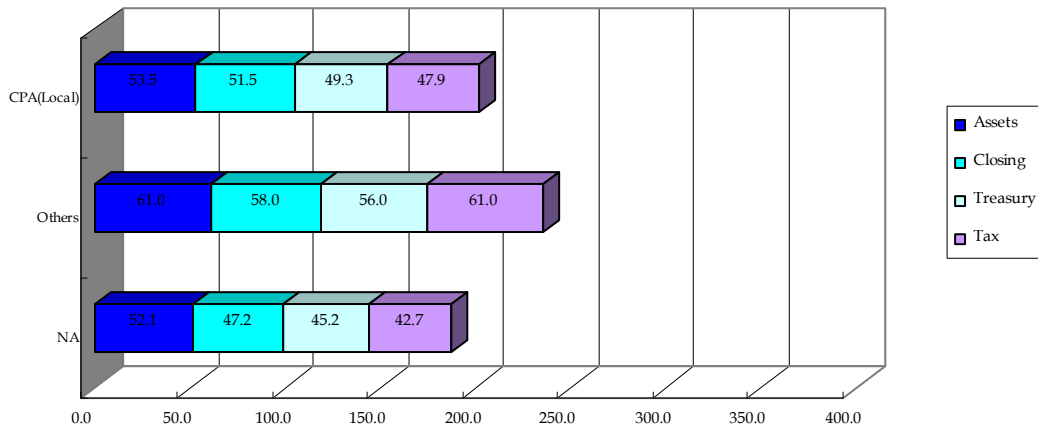
【Philippines】

Distribution of levels by qualification obtained



【Philippines】

Average degree of achievement by qualification obtained and job function

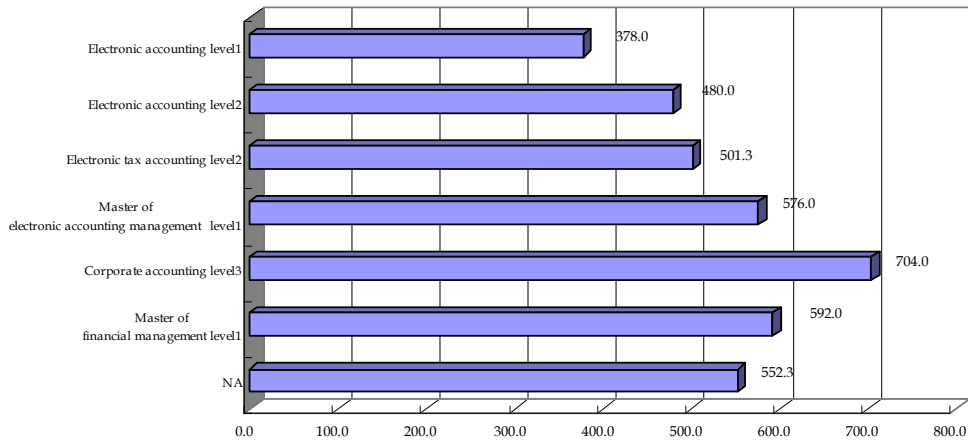


(South Korea)

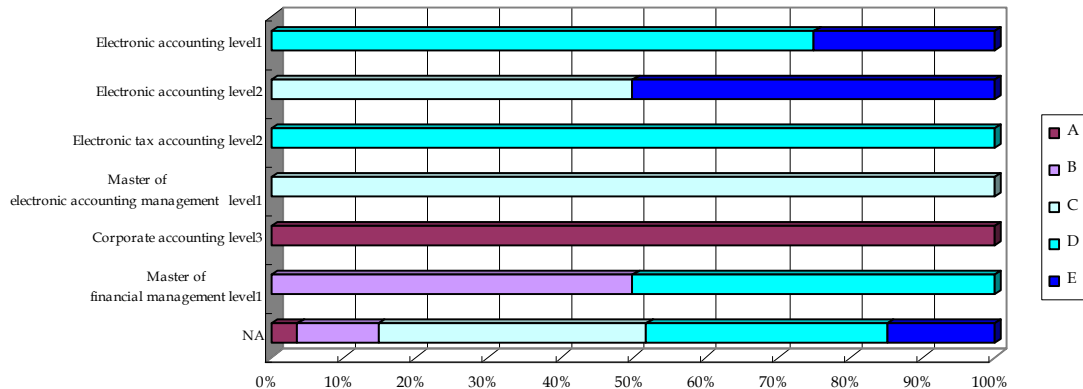
**Attachment to Report on the Result of Substantive Tests to Design
the Globally Uniform FASS Test**

| Qualification | Number of examinees | |
|--|---------------------|-------|
| Electronic Accounting Level1 | 4 | 9.5% |
| Electronic Accounting Level2 | 2 | 4.8% |
| Electronic Tax Accounting Level2 | 3 | 7.1% |
| Master of Electronic Accounting Management Lev | 1 | 2.4% |
| Corporate Accounting Level3 | 1 | 2.4% |
| Master of Financial Management Level1 | 2 | 4.8% |
| NA | 27 | 64.3% |
| Nil | 2 | 4.8% |
| Total | 42 | |

【Korea】
Score by qualification obtained



【Korea】
Distribution of levels by qualification obtained



Attachment to Report on the Result of Substantive Tests to Design the Globally Uniform FASS Test

[Korea]

Average degree of achievement by qualification obtained and job function

