

非卖品，内部资料

高顿ACCA F1-4考纲解析

White Book of Syllabus Analysis

随时机考科目



配合高顿ACCA课堂教材使用更佳



ACCA全球白金级教育合作伙伴

BT/FBT: Business and Technology

(商业与科技) 2022.09 - 2023.08

目录

1.科目介绍.....	- 2 -
2.近3年全球通过率.....	- 2 -
3.Syllabus and Study Guide 考试大纲与科目知识结构.....	- 3 -
4.考纲解析(新旧考纲的主要变化).....	- 3 -
5.科目关联性.....	- 3 -
6.考试形式.....	- 4 -
7.学习建议.....	- 8 -
8.考试思路.....	- 8 -
9.考试难点分析.....	- 8 -
10.如何搜索 ACCA 官方 BT 样卷?.....	- 9 -
11.样卷优点.....	- 10 -

1.科目介绍

BT 科目是 ACCA 商业条线的第一门科目, 知识点主要涉及: 商业环境、组织与人力资源等 3 个方面。

通过这门课的学习, 你将学会如何分析企业所处的商业环境, 剖析组织架构和职能, 掌握财会体系与内控设定, 以及如何更好进行人力资源管理。

BT 科目培养学员基础的商业感, 让学员在理论学习的过程中感受真实的商业世界, 零基础的学员通过这门科目的学习, 可以了解商业运作的基本原理。

2.近3年全球通过率

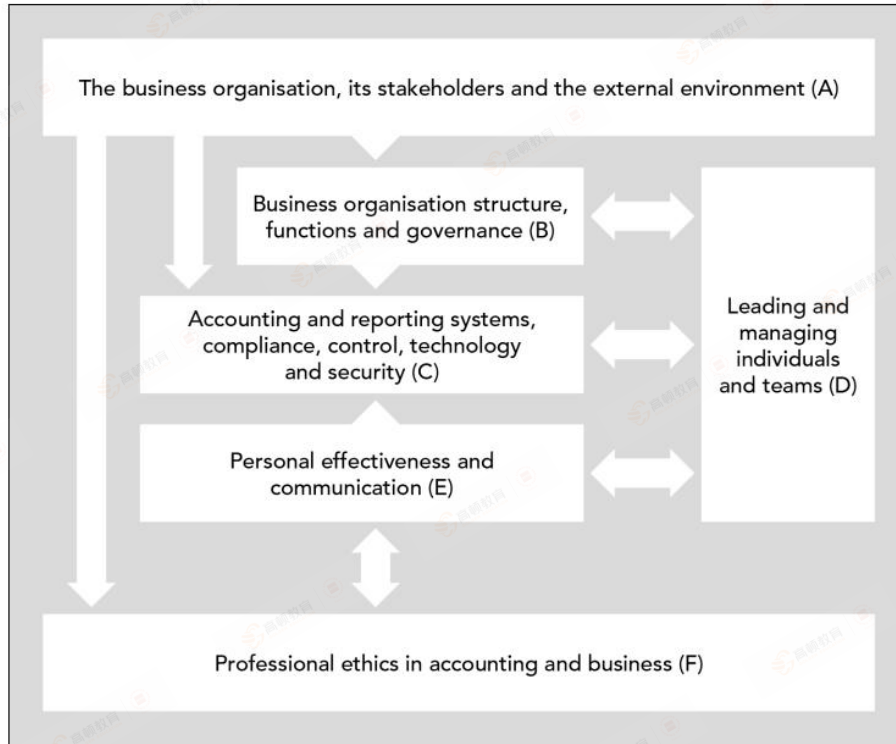
The Global Pass Rate of Business and Technology in the Past 3 Years

Jun/19	Dec/19	Sep/20	Dec/20	Jun/21	Dec/21
85%	82%	86%	84%	88%	84%

FBT《商业与科技》近3年全球通过率, 详细数据可登陆 ACCA 全球官网, 输入“Pass rate”查询

3. Syllabus and Study Guide 考试大纲与科目知识结构

- (A) 组织（目标和类型），利益相关者和外部环境；
- (B) 企业组织结构；职能部门和公司治理；
- (C) 会计和财务报告制度，内部控制和合规；
- (D) 个人和团队的领导和管理，企业中的领导力、管理及人力资源相关知识内容，个人激励以及团队建设；
- (E) 个人有效性，比如时间管理，高效沟通等；
- (F) 组织及个人商业行为所要遵守的相关职业道德。



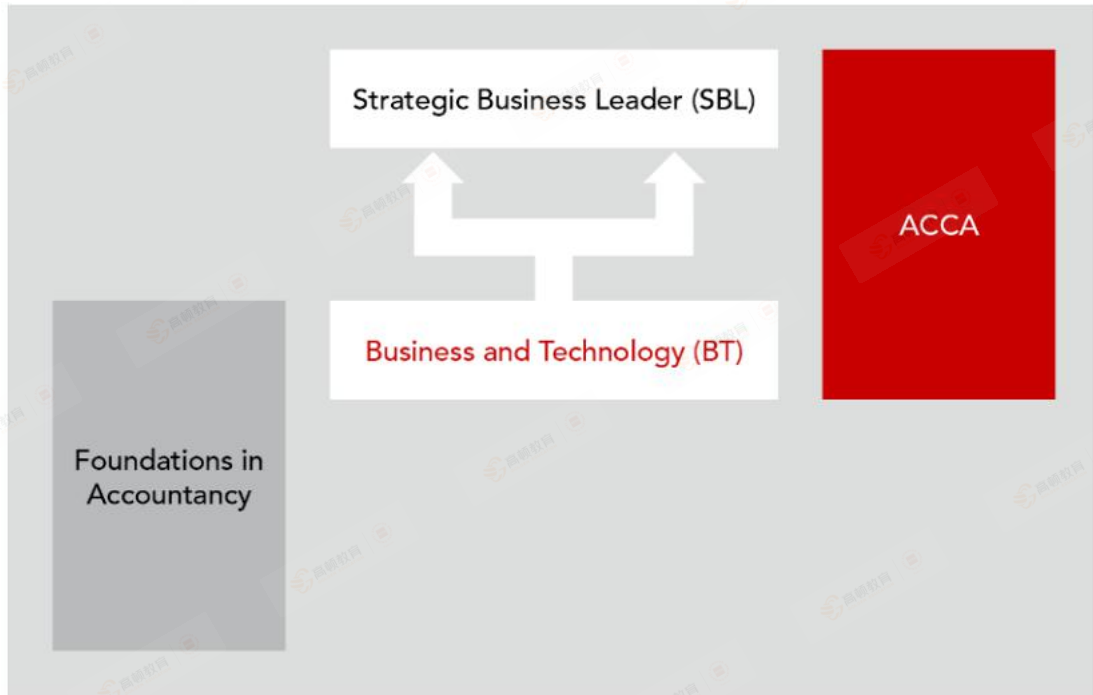
4. 考纲解析（新旧考纲的主要变化）

* 2019年9月后，无任何考纲变更。

5. 科目关联性

BT 科目涉及商业内外部环境分析、公司治理、职业道德、内部控制、领导力等基础内容，是 Strategic Business Leader (SBL) 的知识基础。

从考纲覆盖的角度来看，BT 考纲与 SBL 考纲的重复率高达 50%左右，但是两门科目要求掌握的程度不同，BT 重在了解，培养学员基础的商业感；而 SBL 重在应用，培养学员熟练地应用商业能力。



6. 考试形式

BT 的考试时长：2 小时，50 分及格（满分 100 分）

BT 试卷由 Section A 和 Section B 两个部分组成。

Section A：30 道 2 分的选择题 + 16 道 1 分的选择题，共 76 分；

Section B：6 道“MTQ 多任务题”，MTQ 每道 4 分，每道 MTQ 的题目分别对应考纲中一个模块的内容，共 24 分。

Section A：

1 分题 - 考察方式会比较直接，可能是二选一、三选一以及 true / false 题

例 1：

An organisation's employees are one of its connected stakeholders.

Is this statement true or false?

A True

B False

2 分题 - 与之前考试的要求，难度一致，形式为单选 / 多选的选择题。不过要注意的是，Section A 中的多选题必须选对所有正确选项才得分，选对部分选项或者选择选项数超过题干要求的数量均不得分。

例 2：

Which of the following is included in the “decisional” role according to Mintzberg's manager's roles? ()

A Leader

- B Monitor
- C Disseminator
- D Disturbance handler

Section B:

多任务题是以“一题多问”的考题形式呈现，此外，题目会引入较长的案例介绍，考生也可能需要阅读图表。在多任务题中题型多样，一题可能会超过四个选项，也可能会有多选题，与 Section A 不同的是，在多任务题中选对部分答案也会给予一定的分数。

题型一：“8 选 4” (MR question with eight options)

分值为 2 分，若考生选对其中 3 个得 1.5 分，但是若考生选择选项数超过 4 个，此题得 0 分。

例 3:

The following are desirable characteristics of professions and vocations:

- A Acting in the public interest
- B Highly skilled
- C Ethical codes of conduct
- D Governance by association
- E Highly valued services
- F Training requirement
- G Process of certification
- H Qualification by examination

Required:

Select FOUR of the characteristics from the list above, which distinguish a profession from an occupation.

(2 marks)

题型二: Gap-fill question

该题型需要考生在空格的下拉菜单中选择正确的单词，词组或句子，将题目中的句子或段落补充完整。

例 4:

(b) Complete the following sentences about Sport-4-Kidz stakeholders, with reference to Mendelow's grid.

The local residents exert **1** and should be **2**

(i) Select which ONE of the following fills Gap 1:

- A high power, low interest
- B high power, high interest
- C low power, low interest
- D low power, high interest

Write down A, B, C or D.

(ii) Select which ONE of the following fills Gap 2:

- A treated as a key player
- B kept satisfied
- C kept informed

Write down A, B, or C.

The building companies exert **3** and should be **4**

(iii) Select which ONE of the following fills Gap 3:

- A high power, low interest
- B high power, high interest
- C low power, low interest
- D low power, high interest

Write down A, B, C or D.

(iv) Select which ONE of the following fills Gap 4:

- A treated as a key player
- B kept satisfied
- C kept informed

Write down A, B, or C.

Note: The total marks will be split equally between each part.

(2 marks)

(4 marks)

题型三：Multiple-response matching question

该题型需要考生根据题干描述，在表格中选出相应的选项。

例 5:

The following statements are made by the manager in the appraisal interview.

Which purpose of the appraisal process does each statement demonstrate?

	Performance	Reward	Potential
I think you should attend a training course on motivational technique	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We need to discuss your unpopularity with several of our supplier	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

题型四：Hot-spot question

该题型需要考生在表格中点击正确的按钮，若想取消选择，只需再点击一次按钮即可。

例 6:

5 Accounting bodies set out a code of ethics to establish ethical behaviour requirements for professional accountants.

(a) The following are qualities you might see in a professional at work:

Integrity A	Honesty B
Trustworthiness C	Expertise D
Professional behaviour E	Confidentiality F
Respectfulness G	Objectivity H

Required:

Write down which of the FOUR boxes from (A–H) contain fundamental principles of ethical behaviour from the IFAC (IESBA) and ACCA codes of ethics. (2 marks)

7.学习建议

- BT 作为 ACCA 的第一门科目，课程内容相对广泛，但是对大多数知识点只要求认知即可。
- 平时反复阅读课本及习题后面的解释，只有做到对专业词汇和考试内容彻底熟悉，才能从容应对考试。
- 多积累一些基本的经济学常识，对 BT 考试很有帮助。
- 在课余时间，多读一些经济学，管理学，会计学，人力资源，市场营销等经管类基础科目的入门书籍，以及相关的新闻杂志。
- 主动提高英语的阅读速度和词汇量，如果连题目都读不懂，就很难回答正确。
- 高顿出品了 F 阶段前 4 科财务英语手册，帮助同学快速理解财务英语的专业术语。

8.考试思路

1. 针对 BT 知识点多且需要背诵大量内容，建议看课时间为 3 周-1 个月左右，做题时间为 1-2 周
2. 进行背诵时，建议记忆关键词，然后根据自己画出的脑图，在脑海中进行反复记忆
3. **完成充分的**复习准备后，在考前一周，进行模考，完全按照考试要求，用电脑进行答题，并在答题结束后，针对错题，犹豫不决的题目再次翻阅课本，加强该知识点的记忆。
4. 考试前自查：课看了多少，题做了多少，考纲掌握情况，做题正确率是否达到标准等等

9.考试难点分析

知识点：

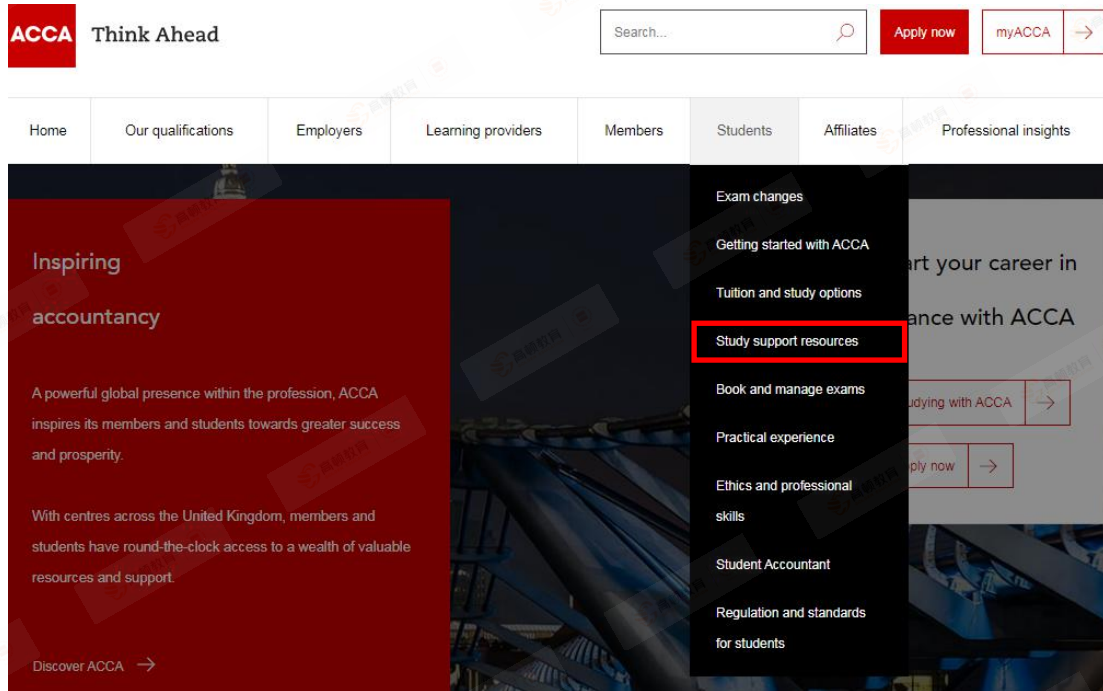
- 1) 鉴于 BT 考试无主要且重要考点，所以要求考生掌握整本书全部知识点，因此，学生需要记忆大量知识点。
- 2) BT 考试会考察课本外知识点，因此要求考生扩展商业知识，阅读额外的商业资料。

题型：

涉及填空题时，除了考察考生知识点掌握能力，也考察考生英文拼写能力，所以要求考生不仅理解知识点，也需要能写出对应的英文描述。

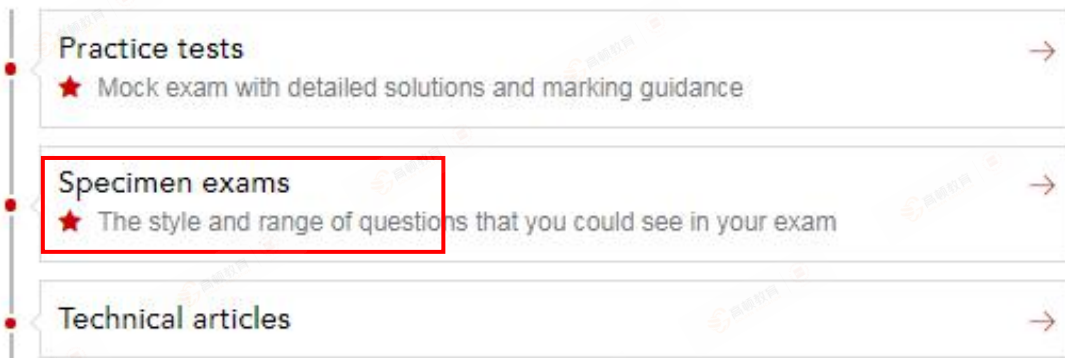
10.如何搜索 ACCA 官方 BT 样卷?

第 1 步: 进入 ACCA 全球官网 www.accaglobal.com, 点击“Student”→“Study support resources”



第 2 步: 选择“ACCA Qualification”→“Business and Technology (BT)”→“Specimen exams”

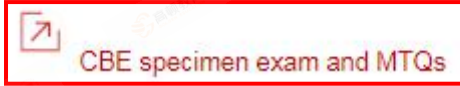
Learning and revision



第 3 步：选择“CBE specimen exam and MTQs”→ “Business and Technology (BT)”

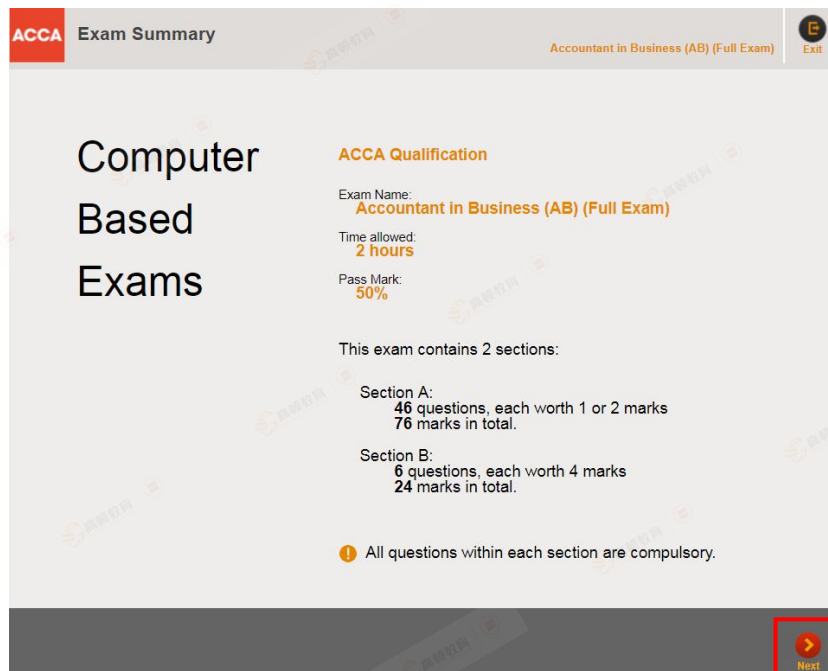
CBE specimen exams

The CBE specimen exam is comprised of a full specimen exam and an additional set of multi-task questions (MTQs).



Accountant in Business (AB) (Full Exam)	AB (Full Exam) Answers
Accountant in Business (AB) (Extra MTQs)	AB (Extra MTQs) Answers
Management Accounting (MA) (Full Exam)	MA (Full Exam) Answers
Management Accounting (MA) (Extra MTQs)	MA (Extra MTQs) Answers
Financial Accounting (FA) (Full Exam)	FA (Full Exam) Answers
Financial Accounting (FA) (Extra MTQs)	FA (Extra MTQs) Answers

第 4 步：阅读考前说明，点击“Next”即可开始模拟 1 套试卷



11. 样卷优点：

帮助学员提前了解 BT 考试的题型分布、出题方式，熟悉机考界面和各种功能键，练习手感。同时通过练习，让学员自己了解知识点掌握情况。

FMA/MA : Management Accounting

(管理会计) 2022.09 - 2023.08

目录

1.科目介绍.....	- 2 -
2.近 3 年全球通过率.....	- 2 -
3.Syllabus and Study Guide 考试大纲与科目知识结构.....	- 3 -
4.考纲解析 (新旧考纲的主要变化)	- 3 -
5.科目关联性.....	- 4 -
6.考试形式.....	- 5 -
7.学习建议.....	- 6 -
8.考试思路.....	- 7 -
9.考试难点分析.....	- 7 -
10.如何搜索 ACCA 官方 MA 样卷?	- 9 -
11.样卷优点.....	- 10 -

1.科目介绍

MA 课程涉及到成本会计及财务会计的区别, 成本分类及其本质。学员需要学习多种不同成本方法和相关统计学技巧以帮助企业分析、计划成本, 提供有效信息辅助企业决策。

2.近 3 年全球通过率

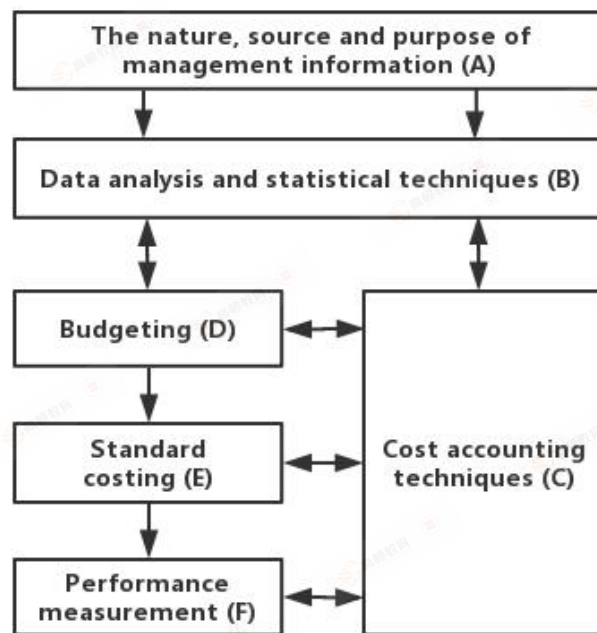
The Global Pass Rate of Management Accounting in the Past 3 Years

年份	06/2019	12/2019	06/2020	12/2020	06/2021	12/2021
Pass rate	66%	64%	72%	69%	68%	65%

《管理会计》近 3 年全球通过率, 详细数据可登陆 ACCA 全球官网, 输入“Pass rate”

3.Syllabus and Study Guide 考试大纲与科目知识结构

- (A)解释管理信息的性质、起源和目的
- (B)学习用于分析数据的统计技术
- (C)解释和运用成本会计技巧
- (D)企业预算编制的准备
- (E)标准成本法以及差异分析
- (F)企业绩效的评估及提高企业绩效的方法



4.考纲解析 (新旧考纲的主要变化)

2022年9月起, 新旧考纲的主要变化:

MA 的考纲较去年相比变化不大, 仅改变了个别知识点名称。

Part B Data analysis and statistical techniques 中

B3c 由原来的“Describe the main uses of big data and analytics for organisations”改为 “Describe the main uses of big data and data analytics for organisations”, 将分析改写为数据分析。

Part D Budgeting 中

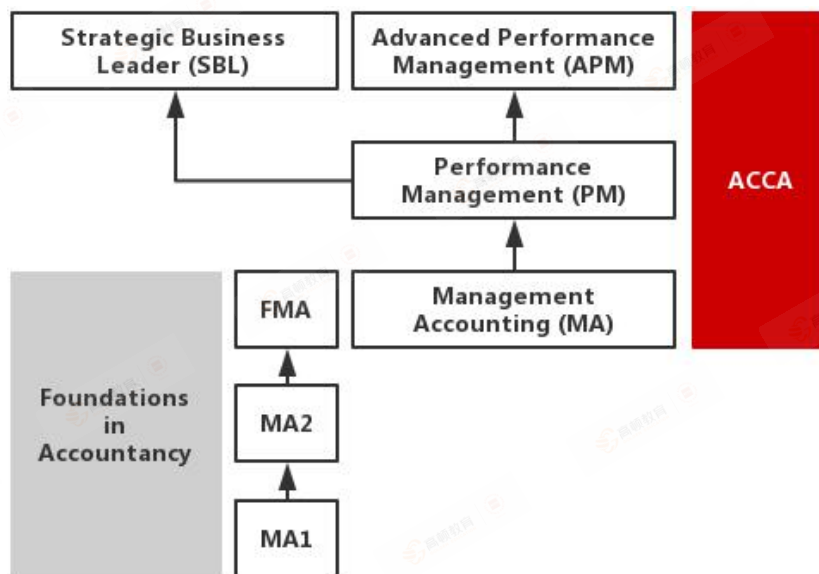
D4b 由原来的“Define and distinguish between capital and revenue expenditure”改为“Define and distinguish between asset and expense items”，将“定义和区分资本支出和收入支出”改为“定义和区分资产项目和费用项目”。

	Section and subject area	Syllabus content
B3	Summarising analysing data	B3c has been reworded to change analytics to data analytics
D4	Capital budgeting and discounted cash flows	D4b has been reworded to change capital and revenue expenditure to asset and expense items

5.科目关联性

MA 课程是 ACCA 管理会计体系下的基础课程，MA 教会你如何去计算成本、如何去做预算、如何去帮助一个管理者做决策分析，并为一个公司提供基础的管理信息来支持做规划和决策。

学好 MA 对于 PM、SBL、APM 更高级阶段科目的学习有着重要的作用。



高顿 ACCA，为学员赢得世界尊重

6. 考试形式

MA 的考试时长：2 小时

50 分及格（满分 100 分）

MA 试卷由 Section A 和 Section B 两个部分组成。

Section A：35 道题，每题 2 分，共 70 分；

Section B：3 道“MTQ 多任务题”，MTQ 每道 10 分，共 30 分

CBE 样题：

单项选择题，只需点击正确的选项即可

Which of the following BEST describes target costing?

- Setting a cost by subtracting a desired profit margin from a competitive market price
- Setting a cost for the use in the calculation of variances
- Setting a price by adding a desired profit margin to a production cost
- Setting a selling price for the company to aim for in the long run

多项选择题，按照题目要求选择所有正确的选项

Which TWO of the following are benefits of budgeting?

- It fulfils legal reporting obligations
- It helps coordinate the activities of different departments
- It establishes a system of control
- It is a starting point for strategic planning

填空题，填入正确的数字，注意数字的小数点保留

The purchase price of an inventory item is \$25 per unit. In each three month period the usage of the item is 20,000 units. The annual holding costs associated with one unit equate to 6% of its purchase price. The cost of placing an order for the item is \$20.

What is the economic order quantity for the inventory item (to the nearest whole unit)?

大题的题型比较综合，包括单选题，多选题，填空题和下拉框题

— Task 1

0 of 2 marks

Which formula will correctly calculate direct labour efficiency variance in cell B18?

- =(C9*C4)-B13
- =(C9*C4)-(150,000*8)
- =B13-(C9*C4)
- =(150,000-(C9*6))*8

Total variable production overhead variance	10,000 Fav
	24,200 Fav
Actual contribution	735,880

Task 3

0 of 2 marks

Castilda's management accountant thinks that the direct labour rate and efficiency variances for Month 1 could be interrelated.

Which TWO of the following could explain their interrelationship?

- A productivity bonus was paid to direct labour
- Lower grade labour performed tasks less efficiently
- Higher grade labour performed tasks more efficiently
- Actual production was less than budgeted

Task 1

0 of 6 marks

Calculate the following ratios and other statistics for Nicholson Co for the year ended 30 November 20X0.

- Return on capital employed %
- Return on sales (net profit percentage) %
- Asset turnover times
- Average wait for a telephone repair days

Task 2

0 of 2 marks

Calculate the following statistics for Nicholson Co. (Give your answers to two decimal places.)

- Percentage of customers lost per annum %
- Percentage of sales attributable to new products %

Task 3

0 of 2 marks

Complete the following explanation of a balanced score card.

A balanced scorecard measures performance from four perspectives: customer satisfaction, growth, financial success and .

The scorecard is balanced in that it requires managers to .

7.学习建议:

- MA 作为 ACCA 的第二门科目，是前四门随时机考科目中难度较高的课程，需要将理论知识灵活运用来解答题目。
- 建议在复习的时候不要着急做题，必须先把相关章节的知识点进行梳理，再去做题，在做题的过程中发现知识漏洞，及时弥补漏洞，打好理论基础。

- 对于机考，首先是选择题和填空题，填空题只能填入数字，所以平时在做练习的时候，尽量将关于计算的选择题当成填空题来做。
- MA 的考试重点从前面的成本核算题转向了后面的预算、差异和业绩评估，并针对这三块对应出三道大题目。但是这并不意味着成本不考，只是比重没有以前大。
- 后面的三道“长问题”，主要考察预算、标准成本法和业绩评估，学习时可多关注。

下面简要分析一下三道大题目的通常考点。首先是预算部分，可能会涉及以下知识点：

- ✓ **营运预算**，例如从销售到材料人工的预算
- ✓ **资本预算**，NPV IRR Payback 和相关成本
- ✓ **预测**，高低点法，线性回归，时间序列等
- ✓ **标准成本**，多数以文字考题形式出现，但有时也会是图表题来考，基本是差异，但是倒推比较多
- ✓ **业绩评估**，考题案例比较灵活，考基本的 Ratio 概率较高
- ✓ **ROI 和 RI**，除了基本的 Financial ratio 以外，还会出现 Non-financial ratio 的计算，也会让考生选择合适的 KPI 去评估 CSF
- ✓ **Benchmarking** 的分类和 **3E** 也是考点

8. 考试思路：

- MA 课程建议花一个月的时间学习课程，并做课后的相关练习题目；再花一个月的时间高强度练习（高顿精编题库）
- 考前一周在官方模拟平台上计时完成一套完整的模拟题，根据做题情况调整最后复习阶段的重点。
- 考试前自查：课程 100%看完，每个章节的题目至少完成了 80%，掌握考纲 100%，做题正确率是否达到 70%以上。
- 考试时 Section A 中 35 道题，建议每题 2 分钟左右完成，共 70 分钟。Section B 中 3 道“MTQ 多任务题”，每道题 5 分阅读，5 个客观题每题不超 2 分钟完成，因此每个多任务题共 15 分钟。最后留 5 分钟缓冲时间可供查漏补缺。

9. 考试难点分析

Calculation Based Question

MA 考试中占 50%以上，考生容易在以下方面出错：

高顿 ACCA，为学员赢得世界尊重

Variance backwards

Reconciliation of actual and budgeted profits

absorption costing

Process costing

Number Entry Question

除了因为没有四个选项供选择从而增加难度之外，答案格式的变化也是需要提高警惕的地方。如：\$'000，答案的后三位就无需填写。

Screenshot of Spreadsheets type question

此类问题要求考生对 spreadsheets 有个基本了解，如 select a correct formula, calculate a value or to select an appropriate label.

Standard Costing operating statements

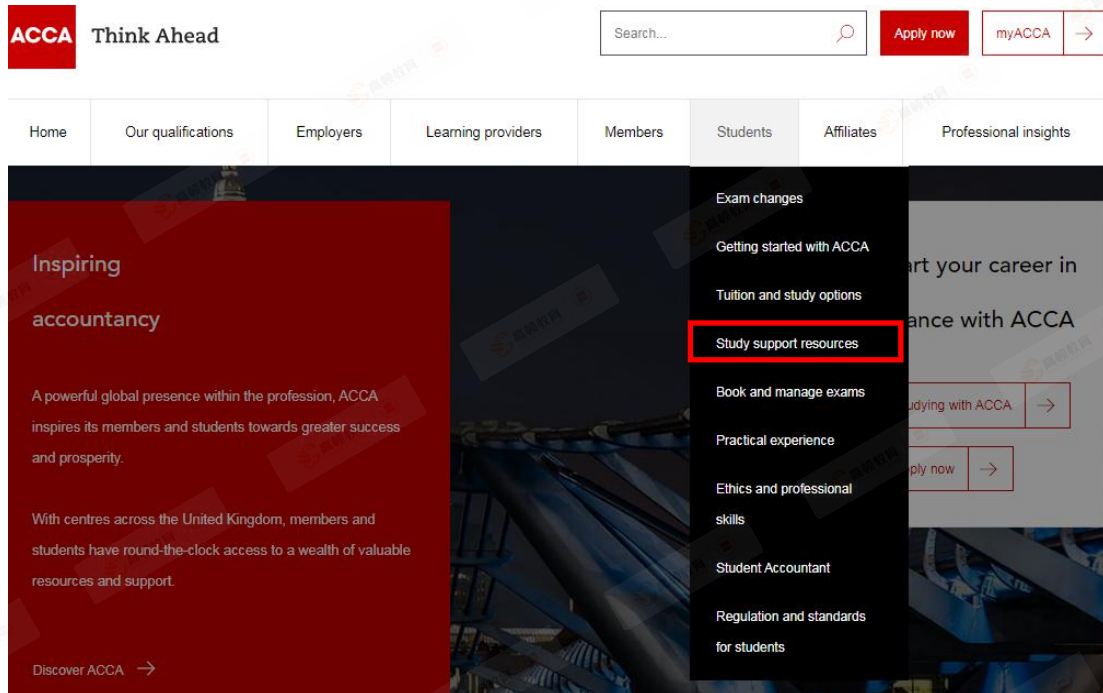
标准成本问题正确率普遍过低包括计算和术语相关问题

NPV

投资评估问题得分普遍过低，考生对 NPV/NBV 了解不够

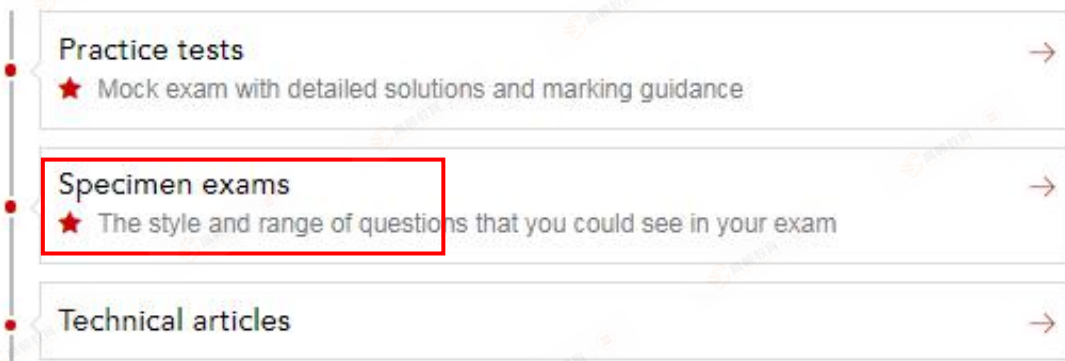
10.如何搜索 ACCA 官方 MA 样卷?

第 1 步：进入 ACCA 全球官网 www.accaglobal.com，点击“Student”→“Study support resources”



第 2 步：选择“ACCA Qualification”→“Management Accounting (MA)”→“Specimen exams”

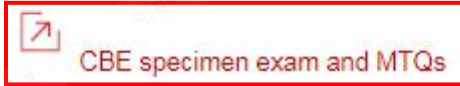
Learning and revision



第 3 步：选择“CBE specimen exam and MTQs”→“Management Accounting (MA)”

CBE specimen exams

The CBE specimen exam is comprised of a full specimen exam and an additional set of multi-task questions (MTQs).



Accountant in Business (AB) (Full Exam)
Accountant in Business (AB) (Extra MTQs)

Management Accounting (MA) (Full Exam)
Management Accounting (MA) (Extra MTQs)

Financial Accounting (FA) (Full Exam)
Financial Accounting (FA) (Extra MTQs)

AB (Full Exam) Answers
AB (Extra MTQs) Answers

MA (Full Exam) Answers
MA (Extra MTQs) Answers

FA (Full Exam) Answers
FA (Extra MTQs) Answers

第 4 步：阅读考前说明，点击“Next”即可开始模拟 1 套 MA 试卷

ACCA Exam Summary Management Accounting (MA) (Full Exam) **Exit**

Computer Based Exams

ACCA Qualification

Exam Name: **Management Accounting (MA) (Full Exam)**

Time allowed: **2 hours**

Pass Mark: **50%**

This exam contains 2 sections:

Section A:
35 questions, each worth 2 marks
70 marks in total.

Section B:
3 questions, each worth 10 marks
30 marks in total.

! All questions within each section are compulsory.

Next

11. 样卷优点

帮助学员提前了解 MA 考试的题型分布、出题方式，熟悉机考界面和各种功能键，练习手感。

FFA/FA: Financial Accounting

(财务会计) 2022.09 - 2023.08

目录

1.科目介绍.....	- 2 -
2.近三年全球通过率.....	- 2 -
3.Syllabus and Study Guide 考试大纲与科目知识结构.....	- 3 -
4.新旧考纲的主要变化.....	- 3 -
5.科目关联性.....	- 4 -
6.考试形式.....	- 4 -
7.学习建议.....	- 8 -
8.考试思路.....	- 8 -
9.考试难点分析:	- 9 -
10.如何搜索 ACCA 官方 FA 样卷?	- 9 -
11.样卷优点.....	- 11 -

1.科目介绍

FA 课程主要用来学习如何正确的记录企业发生的各类业务，从记录，处理到最终报表的编制。这门课程介绍了会计学的基本原理及操作，是后续 FR, SBR, AA, AAA 的基础学科。

2.近三年全球通过率

The Global Pass Rate of Financial Accounting in the Past 3 Years

年份	06/2019	12/2019	06/2020	12/2020	06/2021	12/2021
Pass rate	72%	71%	77%	73%	74%	71%

《财务会计》近 3 年全球通过率，详细数据可登陆 ACCA 全球官网，输入“Pass rate”查询

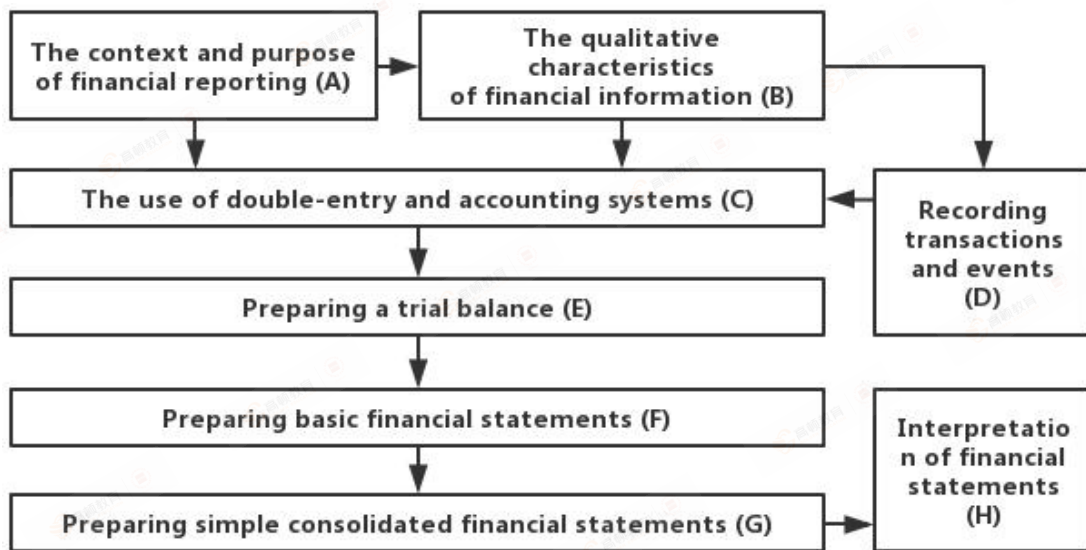
3.Syllabus and Study Guide 考试大纲与科目知识结构

大纲介绍了财务报表编制准备及会计科目建立原则。

FA 财务会计深入展开了公司各类经营行为的会计记录方法，如何使用试算平衡表、如何改正账面错误以及编制合并报表或单体报表（一个公司单独的财务报表）的准备工作。

大纲分两个重点方向展开，一是要求考生能够简单编制单个公司的财务报表；二是要求学员能够做报表合并。

值得一提的是，**合并报表的知识点**是一般大学财会专业大三左右才能接触到的专业知识，ACCA 的基础科目里已经教授，这能够确保大学生提前掌握实用的专业知识。



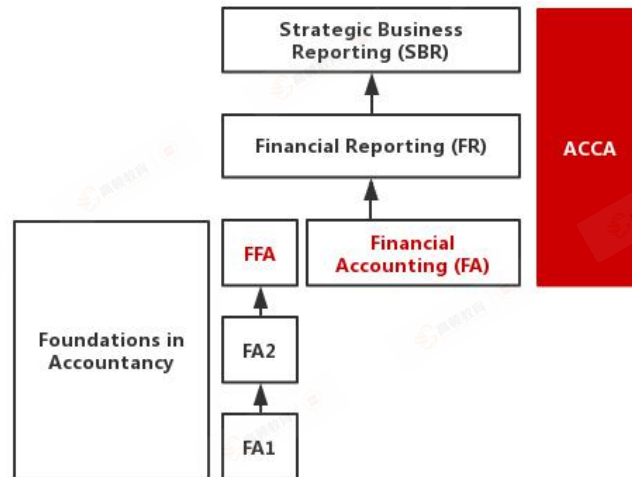
4.新旧考纲的主要变化

*** 2022 年 9 月开始施行的 FA 考纲，与 2021 年考纲相比，内容没有发生任何实质性变化。**

5.科目关联性

FA 课程是 ACCA 财务会计体系下的基础课程，而财务会计是 ACCA 的主要核心内容，FA 也能帮助学员掌握财务会计概念、单体财务报表编制、合并报表编制及报表解读分析的相关知识。

因此，FA 财务会计科目是 FR 财务报告以及 SBR 战略商业报告的基础，同时也是审计类科目 AA 审计与鉴证，AAA 高级审计与鉴证科目的基础。



6.考试形式

FA 的考试时长：2 小时

50 分及格（满分 100 分）

试卷由 Section A 和 Section B 两个部分组成。

Section A: 35 道题，每题 2 分，共 70 分；

Section B: 2 道“MTQ 多任务题”，MTQ 每道 15 分，共 30 分。

知识准备

掌握复式记账法 (Dr. Cr.)

新考纲--任务题 (样题) :

Question 1

Background

Keswick Co acquired 80% of the share capital of Derwent Co on 1 June 20X5. The summarised draft statements of profit or loss for Keswick Co and Derwent Co for the year end of 31 May 20X6 are shown below:

	Keswick Co	Derwent Co
	\$'000	\$'000
Revenue	8,400	3,200
Less: Cost of sales	4,600	1,700
Gross profit	3,800	1,500
Less: Distribution costs	1,500	510
Administrative costs	700	450
Profit before tax	1,600	540
Less: Tax	600	140
Profit for the year	1,000	400

During the year Keswick Co sold goods costing \$1,000,000 to Derwent Co for \$1,500,000. At 31 May 20X6, 30% of these goods remained in Derwent Co's inventory.

Task 1

0 of 11 marks

Use the information above to complete the following financial statement:

	\$'000
Revenue	<input type="text"/>
Less: Cost of sales	<input type="text"/>
Gross profit	<input type="text"/>
Less: Distribution costs	<input type="text"/>
Administrative costs	<input type="text"/>
Profit before tax	<input type="text"/>
Less: Tax	<input type="text"/>
Profit for the year	<input type="text"/>
Attributable to:	
Equity owners of Keswick Co	<input type="text"/>
Non-controlling interest	<input type="text"/>



【下拉符号菜单】要求考生在 CBE 考试时能够在下拉选项中选择正确的答案



【填空】要求考生在 CBE 考试时能够将计算得出的正确数值填入

Task 2

0 of 4 marks

Does each of the following factors illustrate the existence of a parent - subsidiary relationship?

	Yes	No
Greater than 50% of the preference shares being held by an investor	<input type="radio"/>	<input type="radio"/>
100% of the equity shares being held by an investor	<input type="radio"/>	<input type="radio"/>
Greater than 50% of the equity shares being held by an investor	<input type="radio"/>	<input type="radio"/>
Greater than 50% of preference shares and debt being held by an investor	<input type="radio"/>	<input type="radio"/>
50% of all shares and debt being held by an investor	<input type="radio"/>	<input type="radio"/>
Non-controlling interest	<input type="radio"/>	<input type="radio"/>
Significant influence	<input type="radio"/>	<input type="radio"/>
Control	<input type="radio"/>	<input type="radio"/>

Question 2

Background

Malright, a limited liability company, has an accounting year end of 31 October. The accountant is preparing the financial statements as at 31 October 20X7. A trial balance has been prepared.

Task 1

0 of 4 marks

Do each of the following items belong on the statement of financial position (SOFP) as at 31 October 20X7?

	Dr \$'000	Cr \$'000	Belongs on SOFP as at 31 October 20X7
Buildings at cost	740		<input type="checkbox"/>
Buildings accumulated depreciation at 1 November 20X6		60	<input type="checkbox"/>
Plant at cost	220		<input type="checkbox"/>
Plant accumulated depreciation at 1 November 20X6		110	<input type="checkbox"/>
Bank balance		70	<input type="checkbox"/>
Revenue		1,800	<input type="checkbox"/>
Net purchases	1,140		<input type="checkbox"/>
Inventory at 1 November 20X6	160		<input type="checkbox"/>
Cash	20		<input type="checkbox"/>
Trade payables		250	<input type="checkbox"/>
Trade receivables	320		<input type="checkbox"/>
Administrative expenses	325		<input type="checkbox"/>
Allowance for receivables at 1 November 20X6		10	<input type="checkbox"/>
Retained earnings at 1 November 20X6		130	<input type="checkbox"/>
Equity shares, \$1		415	<input type="checkbox"/>
Share premium account		80	<input type="checkbox"/>
	2,925	2,925	

Task 2

0 of 3 marks

The allowance for receivables is to be increased to 5% of trade receivables. The allowance for receivables is treated as an administrative expense.

The year end journal for allowance for receivables is given below. Prepare the double entry by selecting the correct option for each row.

Trade receivable	<input type="text"/>
Administrative expenses	<input type="text"/>
Allowance for receivables	<input type="text"/>
Revenue	<input type="text"/>

Complete the following:

The amount included in the statement of profit or loss after the allowance is increased to 5% of trade receivables is \$ '000.

Task 3

0 of 5 marks

Plant is depreciated at 20% per annum using the reducing balance method and buildings are depreciated at 5% per annum on their original cost. Depreciation is treated as a cost of sales expense.

The year end journal for buildings and plant depreciation is given below. Using the information above, prepare the double entry by selecting the correct option for each row.

Administrative expenses	<input type="text"/>
Cost of sales	<input type="text"/>
Buildings cost	<input type="text"/>
Plant cost	<input type="text"/>
Buildings accumulated depreciation	<input type="text"/>
Plant accumulated depreciation	<input type="text"/>

Calculate the depreciation charge for the below for the year ended 31 October 20X7. Use the information above to help you.

Buildings	\$	<input type="text"/>	'000
Plant	\$	<input type="text"/>	'000

Task 4

0 of 1.5 marks

Closing inventory has been counted and is valued at \$75,000.

Ignoring the depreciation charge calculated earlier, what is the cost of sales for the year?

\$ '000

Task 5

0 of 1.5 marks

An invoice of \$15,000 for energy costs relating to the quarter ended 30 November 20X7 was received on 2 December 20X7. Energy costs are included in administrative expenses.

Complete the following statements:

The double entry to post the year end adjustment for energy costs is:

Dr

Cr

The amount to be posted within the year end adjustment double entry above is \$ '000.

7.学习建议

FA 是 ACCA 课程体系中的第三门课程，是在前四门随时机考科目中难度最大的课程。它建立的是一个有别于同学们日常学习生活的全新的财务会计逻辑架构。

在学习的过程中和课余时间，要主动提高财务相关的英语词汇量，如果单词不认识，题目就读不懂，无法正确做题。建议同学们可以积累商务英语词汇（比如 BEC 中级、高级，比如高顿出品了 F 阶段前 4 科财务英语手册，帮助同学快速理解财务英语的专业术语），阅读商务英语相关的文章（比如经济学人）。

在学习的过程中，一定要勤动笔练习，练习经济交易的账务处理，复式记账法不该是负担，而应该成为同学们分析问题解决问题的武器。

由于 FA 的知识点非常多，在学习过程中容易遗忘和搞混，建议在复习的时候不要着急做题，必须先把相关章节的知识点进行梳理，再去做相关习题，在做题的过程中发现知识漏洞，弥补漏洞。

8.考试思路

FA 课程建议花一个月的时间学习课程，并做课后的相关练习题目；再花一个月的时间高强度练习（高顿题库）

建议考前一周做模考卷，将模考的错题进行整理，翻阅教材和课件找到相关的知识点，查缺补漏。

考试前自查：课程 100%看完，每个章节的题目至少完成了 80%，掌握考纲 90%，做题正确率是否达到 70%

9.考试难点分析：

Section A 部分考生易在以下方面出错：

第一章 Conceptual framework 与其他章节结合的综合考题；

PPE 的计算和概念题；

prepayment and accruals；

correction of errors；

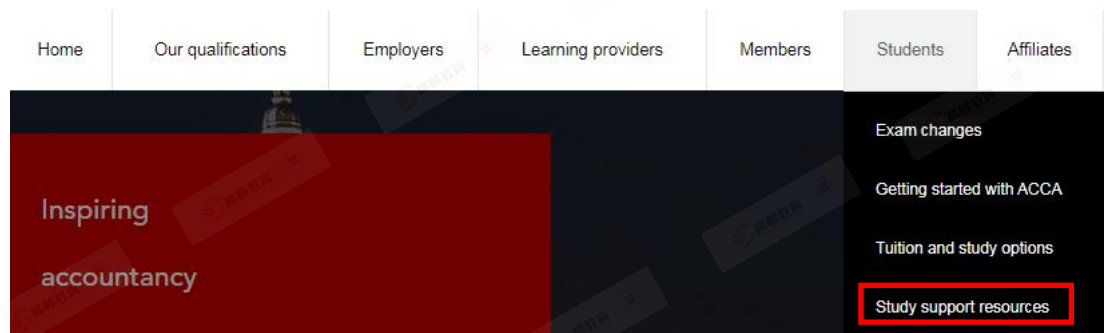
consolidation of financial statements 的概念和计算题

Section B 部分：

Section B 部分的题目一道是综合考查除合并报表以外的知识点 (accounts preparation)，另一道是考查合并报表题目。题目不是考查单一知识点，而是将知识点进行整合，并且题目的形式多样（单选、多选、填空、配对等），考生一方面要能熟练运用知识点，一方面要能理解题目需要考生完成的任务是什么。

10.如何搜索 ACCA 官方 FA 样卷？

第 1 步：进入 ACCA 全球官网 www.accaglobal.com，点击 “Student” → “Study support resources”



第 2 步：选择 “ACCA Qualification” → “Financial Accounting (FA)” → “Specimen exams”


Learning and revision

- Practice tests →
★ Mock exam with detailed solutions and marking guidance
- Specimen exams →
★ The style and range of questions that you could see in your exam
- Technical articles →

第 3 步：选择 “CBE specimen exam and MTQs” → “Financial Accounting (FA)”；框起来的部分就是题目和题目的答案

CBE specimen exams

The CBE specimen exam is comprised of a full specimen exam and an additional set of multi-task questions (MTQs).

 CBE specimen exam and MTQs

Accountant in Business (AB) (Full Exam)	AB (Full Exam) Answers
Accountant in Business (AB) (Extra MTQs)	AB (Extra MTQs) Answers
Management Accounting (MA) (Full Exam)	MA (Full Exam) Answers
Management Accounting (MA) (Extra MTQs)	MA (Extra MTQs) Answers
Financial Accounting (FA) (Full Exam)	FA (Full Exam) Answers
Financial Accounting (FA) (Extra MTQs)	FA (Extra MTQs) Answers

第 4 步：阅读考前说明，点击 “Next” 即可开始模拟 1 套 FA 试卷

Computer Based Exams

ACCA Qualification

Exam Name:
Financial Accounting (FA) (Full Exam)

Time allowed:
2 hours

Pass Mark:
50%

This exam contains 2 sections:

Section A:
35 questions, each worth 2 marks
70 marks in total.

Section B:
2 questions, each worth 15 marks
30 marks in total.

! All questions within each section are compulsory.

This exam makes reference to trade marks which are owned by the IFRS Foundation, and used by ACCA under licence. The IFRS Foundation has trade marks registered around the world including: 'IAS®', 'IASB®', 'IFRIC®', 'IFRS®', the IFRS® logo, 'IFRS for SMEs®', 'IFRS for SMEs®' logo, the 'Hexagon Device', 'International Accounting Standards®', 'International Financial Reporting Standards®', 'NIIF®' and 'SIC®'. Further details of the IFRS Foundation's trade marks are available from the IFRS Foundation on request.



11. 样卷优点

帮助学员提前了解 FA 考试的题型分布、出题方式，熟悉机考界面和各种功能键，练习手感。

LW: Corporate and Business Law

(公司法与商法)2022.09 - 2023.08

目录

1.科目介绍.....	2
2.近3年全球通过率:	2
3.Syllabus and Study Guide 考试大纲与科目知识结构.....	3
4.考纲解析 (新旧考纲的主要变化)	3
5.科目关联性.....	3
6.考试形式.....	3
7.学习建议.....	5
8.考试思路.....	5
9.考试难点分析.....	5
10.如何搜索 ACCA 官方 BT 样卷?	6
11.样卷优点.....	7

1.科目介绍

LW《公司法与商法》被分为8个部分。主要介绍目前应用于英格兰和威尔士地区的法律,主要涵盖债法(合同法和侵权法),劳动法,代理法,合伙企业法,公司法,破产法等内容介绍。通过本课程的学习,帮助学生提高对基本法律案件的认识能力和分析能力,加深对基础法律知识的正确掌握。

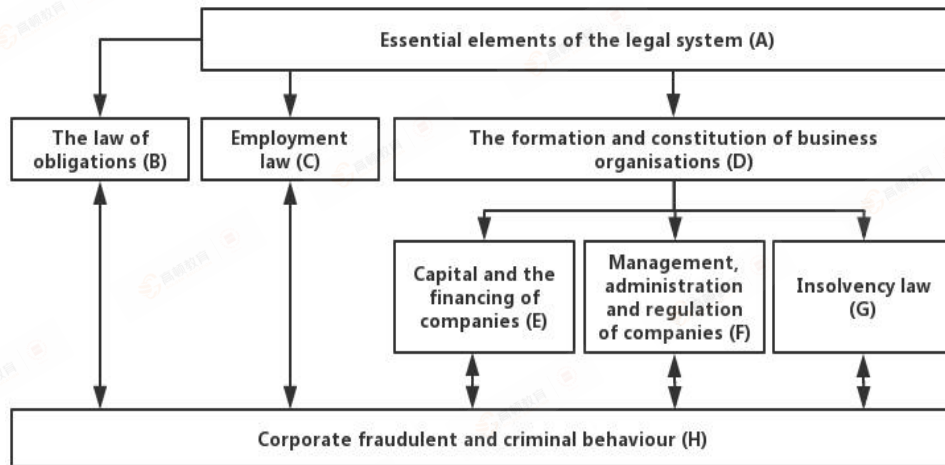
2.近3年全球通过率:

The Global Pass Rate of Corporate and Business Law in the Past 3 Years

年份	06/2019	12/2019	06/2020	12/2020	06/2021	12/2021
Pass rate	84%	83%	88%	86%	86%	83%

《公司法与商法》近3年全球通过率,详细数据可登陆 ACCA 全球官网,输入“Pass rate”查询

3. Syllabus and Study Guide 考试大纲与科目知识结构

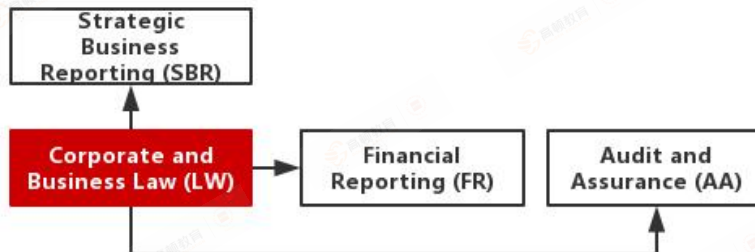


4. 考纲解析 (新旧考纲的主要变化)

相对于去年, LW 考纲 (09/2022-09/2023) 无变化。

5. 科目关联性

LW 在 ACCA 课程中作为法律科目, 虽比较独立, 但与后续其他课程也存在一定的关联性, 比如, 帮助学员理解 FR《财务报告》、AA《审计和鉴证》和 SBR《战略商业报告》三门课程的基础知识。



6. 考试形式

考试时长: 2 小时, 50 分及格 (满分 100)

考试形式: 机考 CBE;

考试版本: ENG version; 目前 LW 考试允许学生参加机考的是 ENG version or Global version, 本白皮书的内容是依据 ENG version 而制定。

考试题型: 包含 section A MCQs & Section B MTQs 两个部分。

其中 Section A 部分为选择题, 共 70 分。

包含两类题目:

20 道 1 分选择题 (难度低): 多为判断题 (true or false) 或三选一

25 道 2 分选择题 (难度中等): 多为四选一或者五选二

示例:

Which of the following will NOT cause a floating charge to crystallise?

- A. Liquidation of the company
- B. Sale of the assets the charge is secured on
- C. Cessation of the company's business
- D. Appointment of a receiver by the chargee

(2 marks)

Which of the following remedies for breach of contract involves the injured party claiming the value of the work they have done?

- A. Quantum merit
- B. Action for the price
- C. Specific performance

(1 mark)

其中 Section B 部分为案例题, 共 30 分。

包含 5 道案例题 (难度中等偏高): 实质为选择题, 但题型形式还会涉及连线、匹配、拖拽等形式。每道案例题包含 2~3 道小题, 分值记 6 分, 总计 30 分。

示例:

Shelly buys shares in two companies as follows:

1. 10,000 £1 ordinary shares in Golden plc for £0.50 per share. The market value of the shares at the time of issue was £0.25.
2. 20,000 £0.50 ordinary shares in PPX plc for £1 per share. The market value of the shares at the time of issue was £1.25.

Both companies are financed by shares and loan capital in the form of 5% debentures.

Task 1

Which TWO of the following statements describe the characteristics of a debenture?

- A. Interest is only paid if there is a profit
- B. They can never be issued at a discount
- C. They can be issued at a discount
- D. Interest can be paid from capital

Task 2

In relation to the shares issued by Golden plc, which TWO of the following statements are true?

- A. The shares have been issued at a premium as the price is more than the market value of the shares
- B. Shelly will need to pay back to Golden plc the difference between the nominal value of the shares and the price she paid
- C. Shelly can claim back from Golden plc the difference between the price paid and the market value of the shares

- D. The shares have been issued at a discount as the price is less than the nominal value of the shares

Task 3

In relation to the shares issued by PPX plc, which TWO of the following statements are true?

- A. The shares have been issued at a premium as the price is more than the nominal value
B. The difference between the market value and the price paid will be credited to the share capital account
C. The shares have been issued at a discount as the price is less than the market value
D. The difference between the nominal value and the price paid will be credited to the share premium account

7. 学习建议

LW 作为法律科目，其中会涉及很多法律术语，甚至是拉丁文，考生需要对此部分内容有专业认知；此外考试还会涉及一些金额、百分比、时间、数字的考察，希望考生可以集中笔记，有效备考；

此外，LW 课程偏文字，很多考生备考时只是死记硬背，机械式记忆。2017 年以来，ACCA LW 在考试题型和内容上存在明显创新。考核重点也从法律概念的理解转移到了实务应用，对知识点的理解的广度和深度上考试要求有明显增加。因此需要考生在背诵考点的同时，加以理解和记忆，这种方法不但能够理解知识，并且能够让中国学生增强英语的语感，这对于在短时间内读懂题目是很有帮助的。但是，需要注意的是，我们一再强调的，学习可以从背诵记忆开始，但绝不能仅仅停留在背诵记忆的阶段。

8. 考试思路

LW 偏文字，若时间跨度太长，容易忘记。建议有效学习时间为 1 个月，学完一个章节的内容对应作一个章节的题目，有效掌握知识点，并从中划分出易错点，以及自己的薄弱环节，以待查漏补缺；整体知识点学习结束后，集中备考 1~2 周。先巩固知识脑图、拉丁文集锦笔记，时间金额总结；之后开始完整 mock 的答题，此时可结合相关笔记查阅知识点；最后模拟考试环境，定时 2h，若正确率达到 80%，可进行机考。

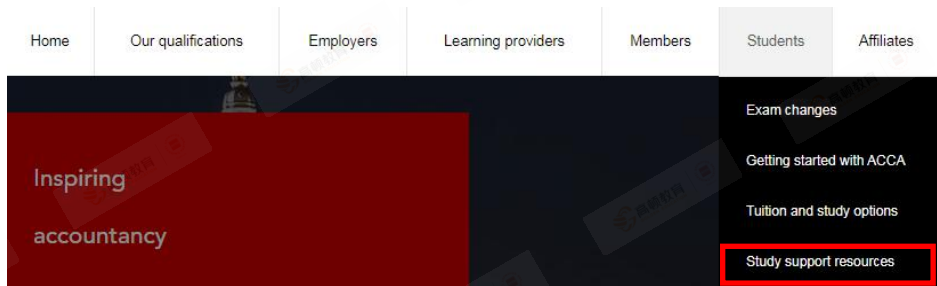
9. 考试难点分析

LW 的课程 95% 以上为文字，复习备考容易进入文字漩涡，答非所问。以下知识点存在误区，可加强理解

1. Contract vs Tort (产生的原因；赔偿的范围)
2. Private company vs public company (公司类型的划分纵观整个公司法，包括减资程序，可分配利润的计算，股票对价的支付)
3. Liquidation (自愿性破产 vs 强制性破产)

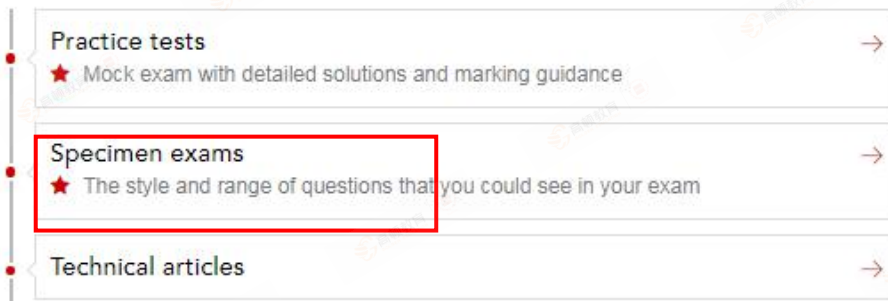
10.如何搜索 ACCA 官方样卷?

第 1 步: 进入 ACCA 全球官网 www.accaglobal.com, 点击 “Student” → “Study support resources”



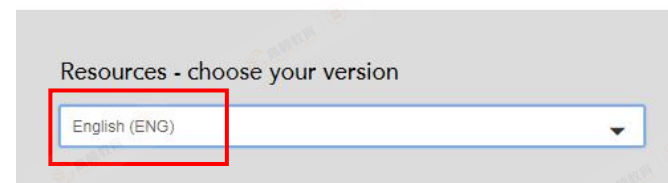
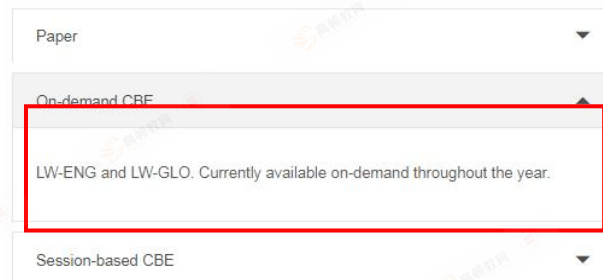
第 2 步: 选择 “ACCA Qualification” → “Corporate and Business Law (LW)” → “Specimen exams”

Learning and revision



第 3 步: 选择 “On-demand CBE” → “English (ENG)”

Specimen exam format




English (ENG) Resources



(ENG) computer-based specimen exam
Launch external site



第 4 步：选择 “Corporate and Business Law-LW (ENG)”

 Answers have been provided for all questions, including for each individual task in an MTQ, to help you understand your performance.

To benefit from full exam functionality, please ensure that popup blockers are disabled before commencing your exam.

Corporate and Business Law-LW(ENG)	LW(ENG) Answers
Corporate and Business Law-LW(GLO)	LW(GLO) Answers

第 5 步：阅读考前说明，点击 “Next” 即可开始模拟 1 套 LW 试卷

Computer Based Exams

ACCA Qualification

Exam Name:
Corporate and Business Law (LW-ENG)


Time allowed:
2 hours

Pass Mark:
50%

This exam contains 2 sections:

Section A:
45 questions, each worth 1 or 2 marks
70 marks in total.

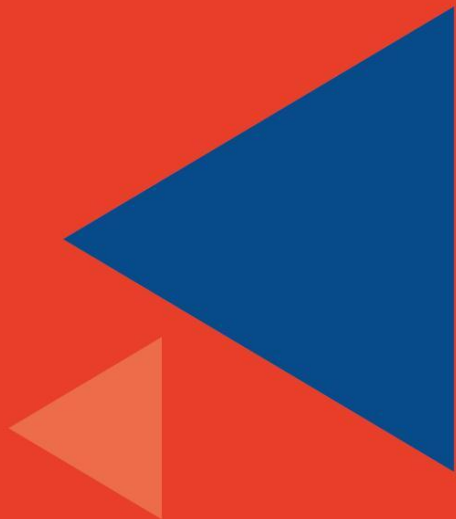
Section B:
5 questions, each worth 6 marks
30 marks in total.

 All questions within each section are compulsory.

[Next](#)

11. 样卷优点

帮助学员提前了解 LW 考试的题型分布、出题方式，熟悉机考界面和各种功能键，练习手感。



高顿ACCA 为学员赢得世界尊重
Gain the Whole World's Respect for You

扫码了解更多高顿ACCA详情

