

Business and Technology (BT/FBT)

2025.09-2026.08

高顿ACCA 考纲解析白皮书

(随机考科目)



ONLINE DELIVERY - PLATINUM



高顿ACCA内部学员专用

BT/FBT：Business and Technology

(商业与科技) 2025.09 - 2026.08

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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

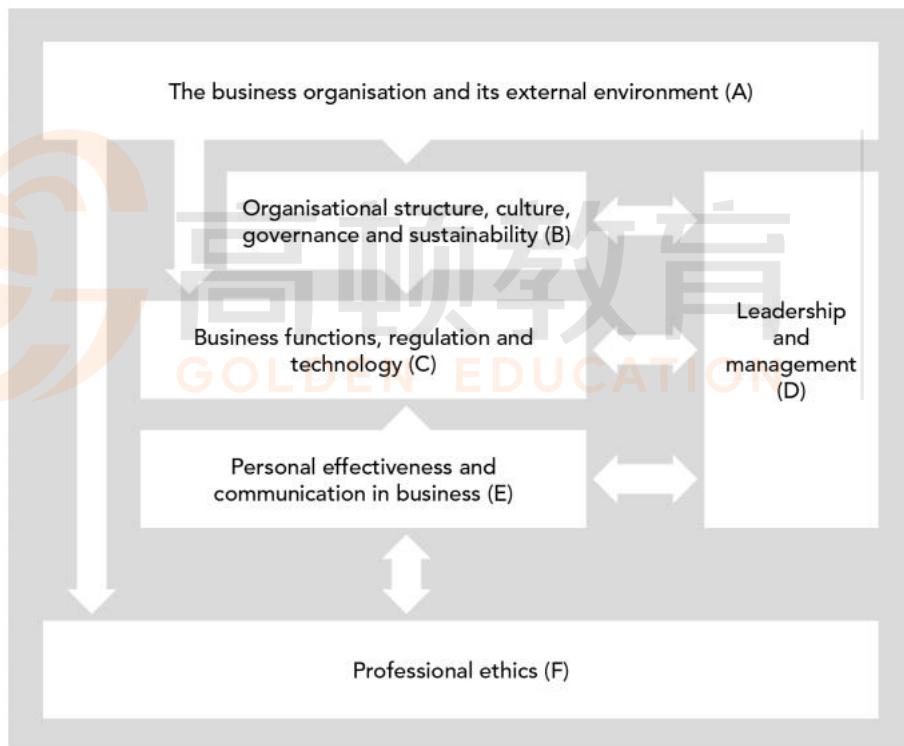
The Global Pass Rate of Business and Technology in the Past 3 Years

Jun/22	Dec/22	Jun/23	Dec/23	Jun/24	Dec/24
74%	82%	78%	83%	89%	87% PLATINUM

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）

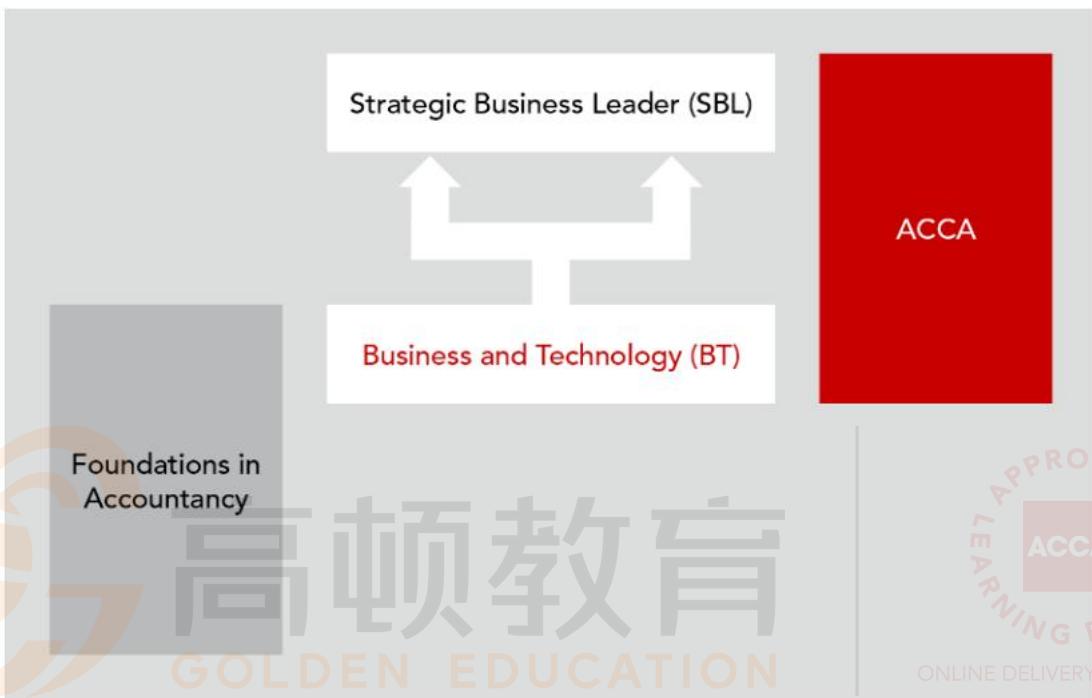
与 2024 年考纲内容一致，无变化

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"/>
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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.



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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：

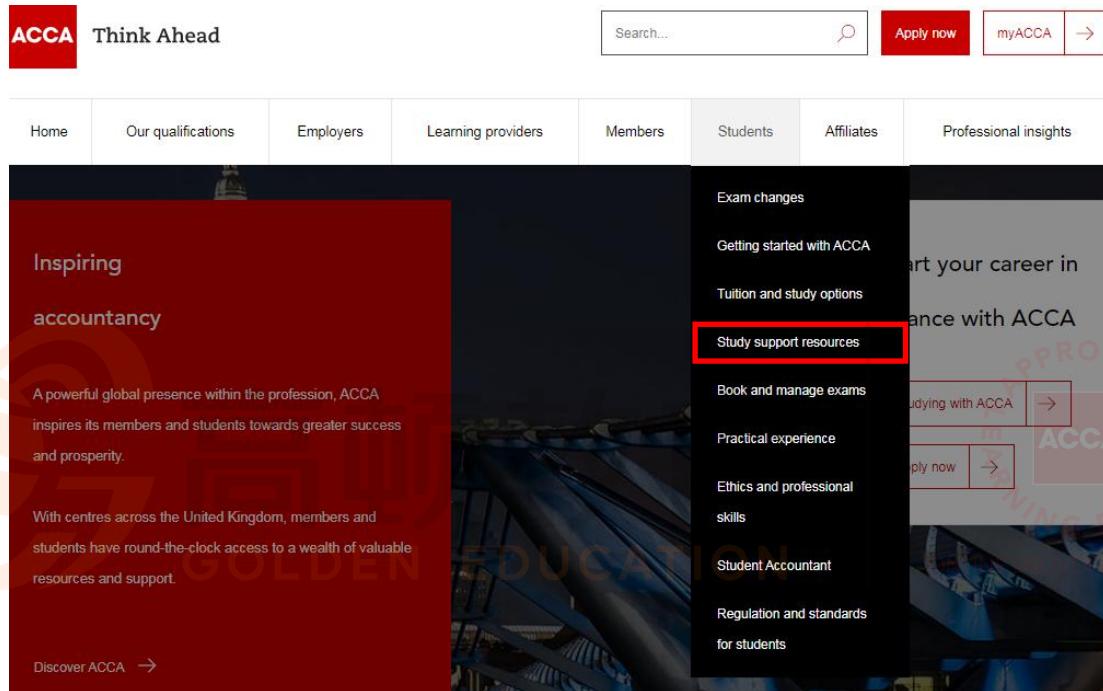
- 1) 鉴于 BT 考试无主要且重要考点，所以要求考生掌握整本书全部知识点，因此，学生需要记忆大量知识点。
- 2) BT 考试会考察课本外知识点，因此要求考生扩展商业知识，阅读额外的商业资料。

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”



The screenshot shows the ACCA Global website. At the top, there's a navigation bar with links for Home, Our qualifications, Employers, Learning providers, Members, Students, Affiliates, and Professional insights. Below the navigation bar is a large banner with the text "Inspiring accountancy". To the right of the banner is a sidebar with several links: Exam changes, Getting started with ACCA, Tuition and study options, Study support resources (which is highlighted with a red box), Book and manage exams, Practical experience, Ethics and professional skills, Student Accountant, and Regulation and standards for students.

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

Learning and revision



This part of the website is titled "Learning and revision". It contains three main sections: "Practice tests" (with a sub-link "Mock exam with detailed solutions and marking guidance"), "Specimen exams" (which is highlighted with a red box), and "Technical articles". Each section has a red arrow pointing to the right.

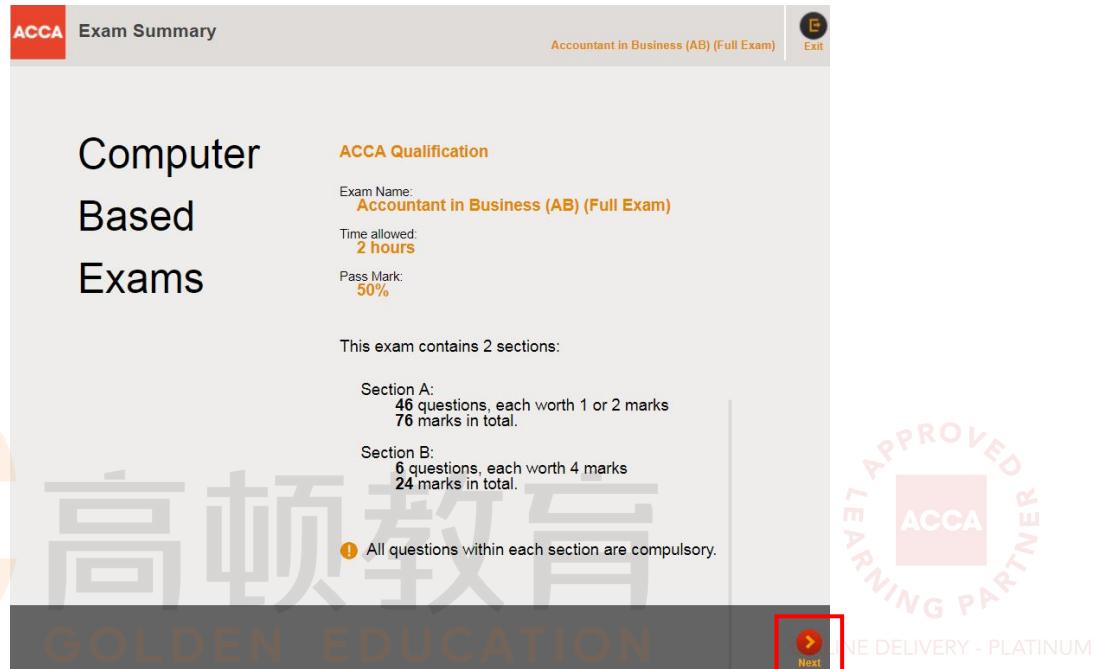
第3步：选择“CBE specimen exam and MTQs”→“Business and Technology (BT)”

CBE specimen exams

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

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套试卷



ACCA Exam Summary

Accountant in Business (AB) (Full Exam)

E Exit

Computer Based Exams

ACCA Qualification

Exam Name: **Accountant in Business (AB) (Full Exam)**

Time allowed: **2 hours**

Pass Mark: **50%**

This exam contains 2 sections:

Section A:
46 questions, each worth 1 or 2 marks
76 marks in total.

Section B:
6 questions, each worth 4 marks
24 marks in total.

! All questions within each section are compulsory.

Next

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。