

Management Accounting (MA/FMA)

2025.09-2026.08

高顿ACCA 考纲解析白皮书

(随时机考科目)



ONLINE DELIVERY - PLATINUM



高顿ACCA内部学员专用

FMA/MA: Management Accounting

(管理会计) 2025.09 - 2026.08

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.....	- 8 -
10.如何搜索 ACCA 官方样卷?	- 9 -
11.样卷优点.....	- 10 -

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1.科目介绍

MA 课程涉及到管理会计和管理信息的性质、来源和目的，以及分析数据的统计学方法。学员需要学习成本分类及其本质，进一步掌握不同商业环境适用的成本法。此外，课程大纲要求学员能够运用预算、标准成本法和差异分析的知识辅助企业进行计划和控制，以及熟练掌握企业业绩的评估和监控。

2.近 3 年全球通过率

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

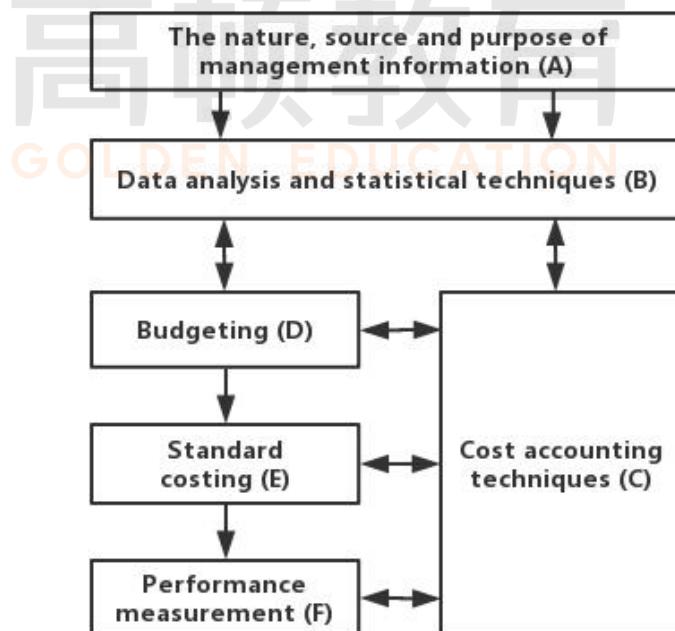
年份	06/2022	12/2022	06/2023	12/2023	06/2024	12/2024
Pass rate	64%	61%	63%	68%	68%	67%

《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”

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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）

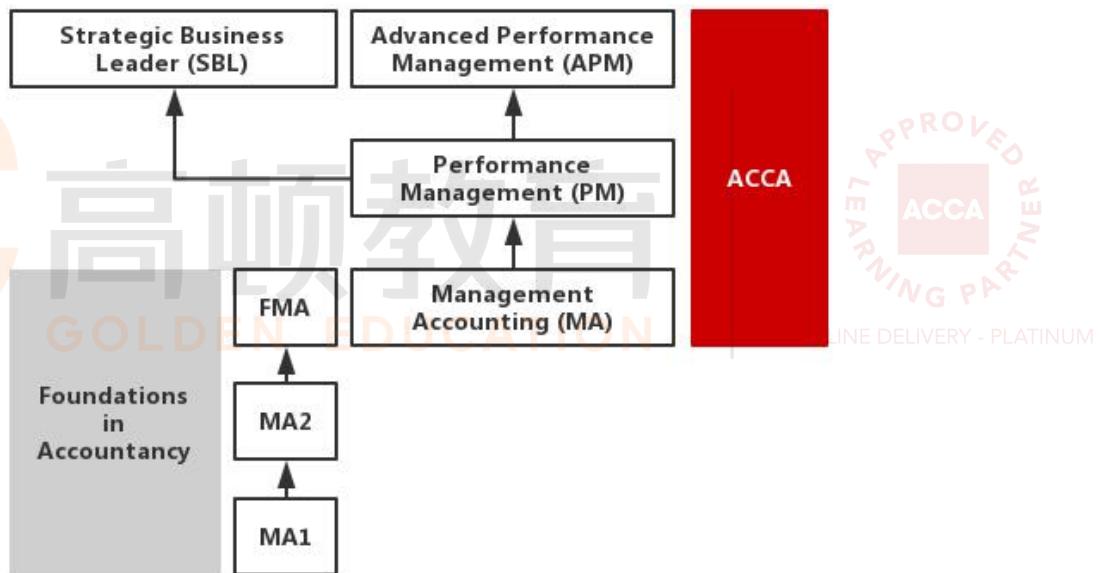
相较于去年的考纲，有以下变化：

	旧	新
A2(b)	Describe sources of information from within and outside the organisation (including government statistic, financial press, professional or trade associations, quotations and price lists).	Describe and identify sources and categories of information including internal, external, primary and secondary.
A2(d)	Identify the direct and indirect data capture costs of management accounting information.	Identify the data capture costs of management accounting information.

5.科目关联性

MA 课程涉及到管理会计和管理信息的性质、来源和目的，以及分析数据的统计学方法。学员需要学习成本分类及其本质，进一步掌握不同商业环境适用的成本法。此外，课程大纲要求学员能够运用预算、标准成本法和差异分析的知识辅助企业进行计划和控制，以及熟练掌握企业业绩的评估和监控。

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。



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


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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



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7.学习建议：

- MA 作为 ACCA 的第二门科目，是前四门随机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，再去做习题，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。

三道大题目的通常考点可能会涉及但不限于：

- ✓ **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**，高低点法等
- ✓ **标准成本**，题干多数以文字形式出现，有时也会以图表形式出现，考察差异的计算和对应分析概率较大
- ✓ **业绩评估**，考题案例比较灵活，考基本 Ratio 计算的概率较高
- ✓ **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，再花半个月的时间高强度练习（高顿精编题库），建议结课后两周左右完成考试。
- 考前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：

Variance calculation

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

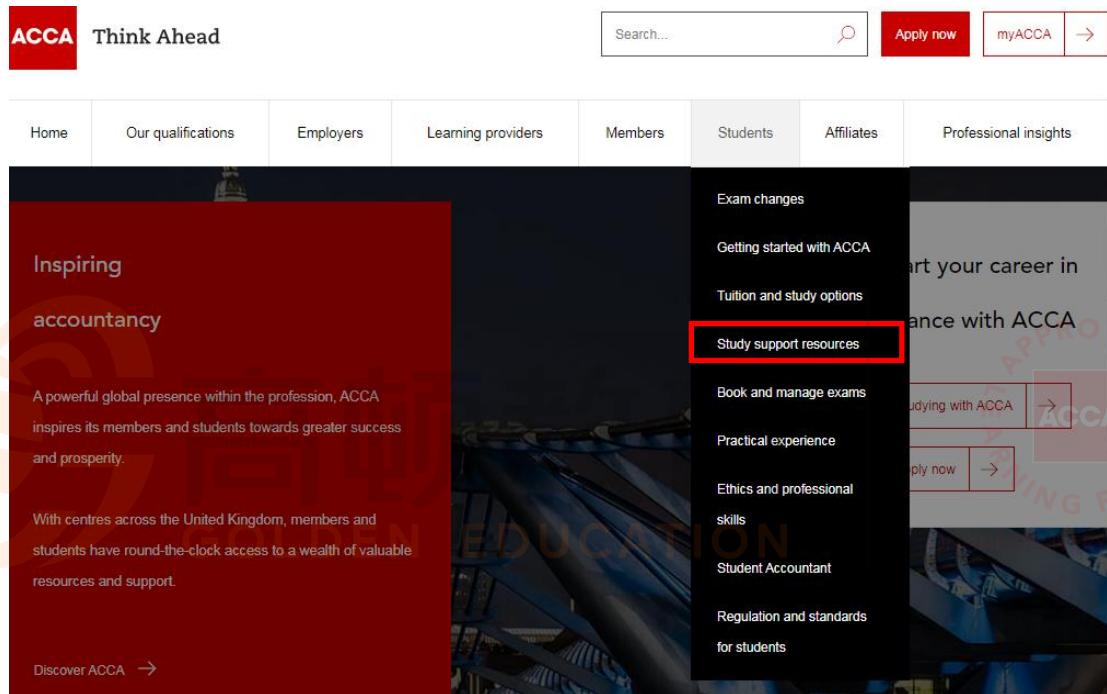
标准成本问题正确率普遍过低，包括计算和概念相关问题

NPV

投资评估问题得分普遍过低

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”



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 search bar and a "Apply now" button. On the left side, there's a large red banner with the text "Inspiring accountancy" and some descriptive text about ACCA's global presence and member support. On the right side, there's a sidebar with various 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”→“Management Accounting (MA)”→“Specimen exams”

Learning and revision



This screenshot shows the "Learning and revision" section of the ACCA Global website. It includes three main categories: "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 category has a brief description and a red arrow pointing to the right.

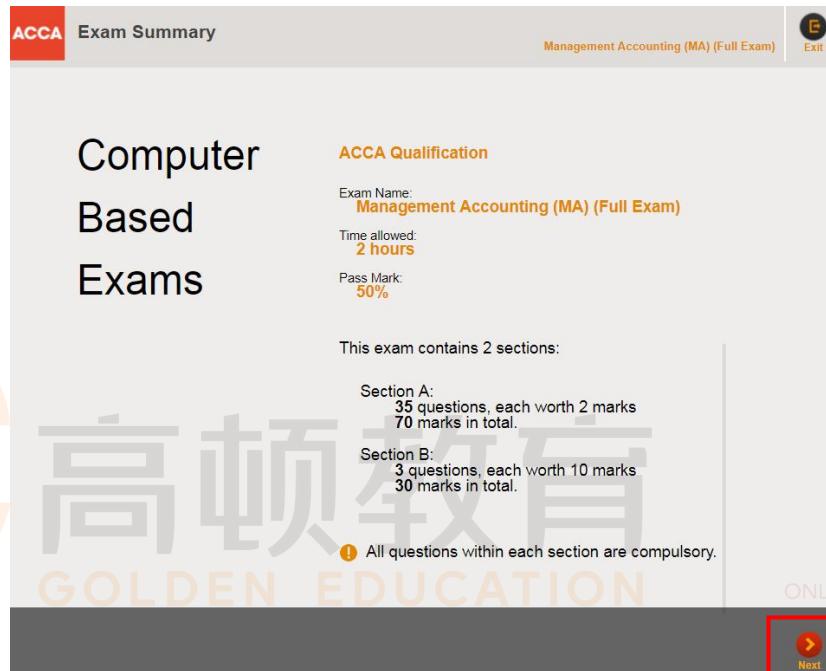
第3步：选择“CBE specimen exam and MTQs”→“Management Accounting (MA)”

CBE specimen exams

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

 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MA试卷



ACCA Exam Summary

Management Accounting (MA) (Full Exam)

E 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.

1 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。