

# Corporate and Business Law (LW-ENG)

2023.09-2024.08

高顿ACCA

考纲解析白皮书

(随时机考科目)



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高顿ACCA内部学员专用

# LW: Corporate and Business Law

(公司法与商法)2023.09 - 2024.08

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## 1.科目介绍

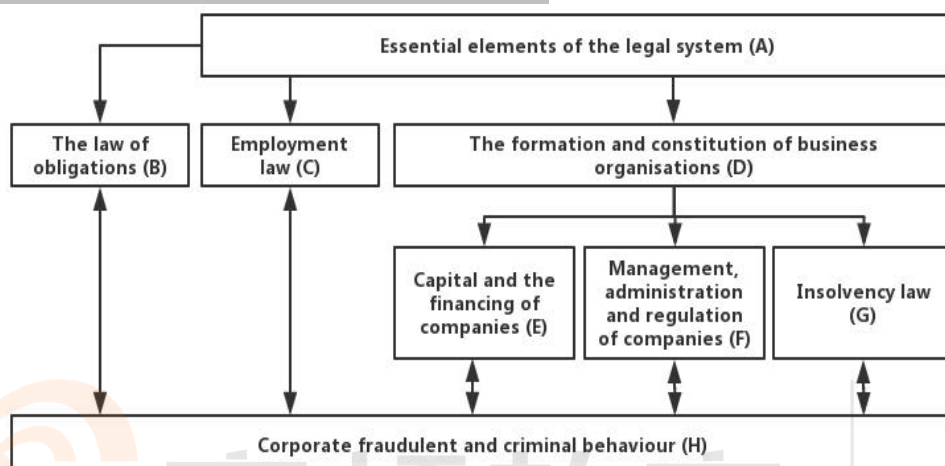
LW《公司法与商法》被分为 8 个部分。主要介绍目前应用于英格兰和威尔士地区的法律, 主要涵盖债法 (合同法和侵权法), 劳动法, 代理法, 合伙企业法, 公司法, 破产法等内容介绍。通过本课程的学习, 帮助学生提高对基本法律案件的认识能力和分析能力, 加深对基础法律知识的正确掌握。

## 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	06/2020	12/2020	06/2021	12/2021	06/2022	12/2022
Pass rate	88%	86%	86%	83%	85%	87%

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

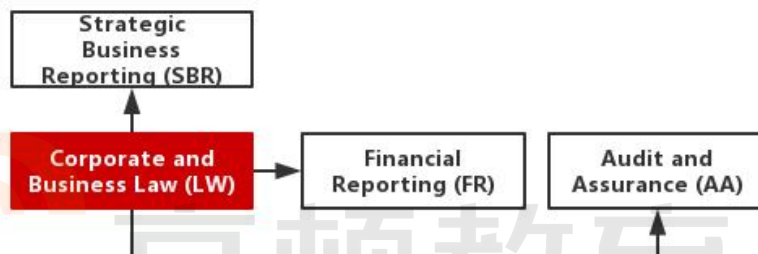


### 4. 考纲解析 (新旧考纲的主要变化)

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



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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。

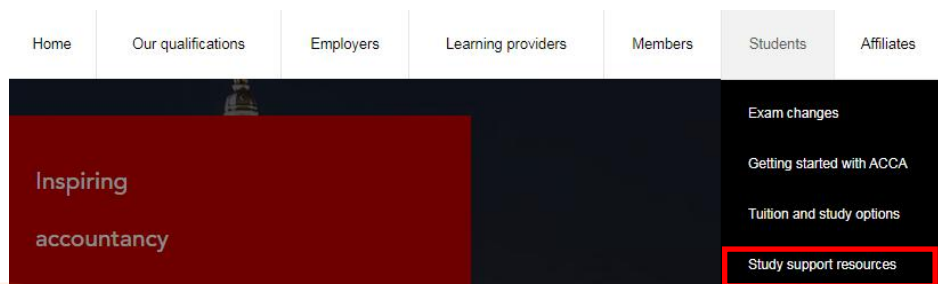
### 9. 考试难点分析

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

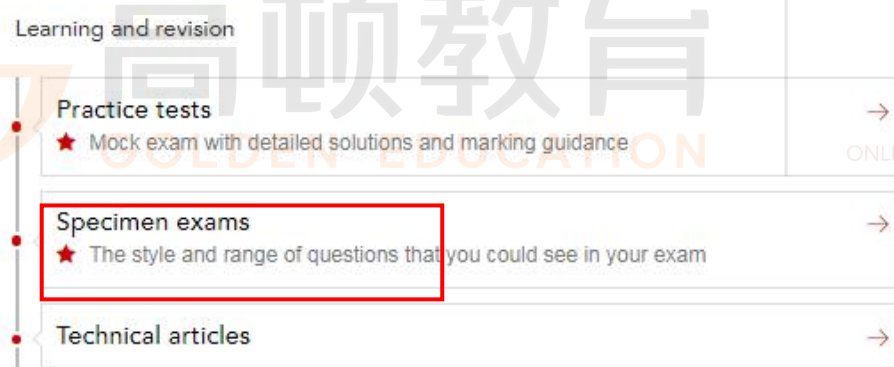
1. Contract vs Tort (产生的原因；赔偿的范围)
2. Private company vs public company (公司类型的划分纵观整个公司法，包括减资程序，可分配利润的计算，股票对价的支付)
3. Liquidation (自愿性破产 vs 强制性破产)

## 10.如何搜索 ACCA 官方样卷?

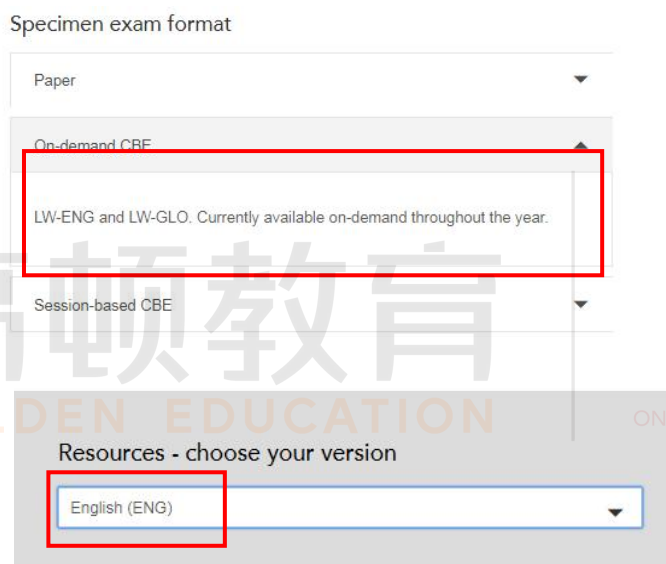
第 1 步: 进入 ACCA 全球官网 [www.accaglobal.com](http://www.accaglobal.com), 点击 “Student” → “Study support resources”



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



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



### 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。