

# Financial Accounting (FA/FFA)

2023.09-2024.08

## 高顿ACCA 考纲解析白皮书

(随时机考科目)



ONLINE DELIVERY - PLATINUM



高顿教育

GOLDEN EDUCATION



高顿ACCA内部学员专用

# FFA/FA: Financial Accounting

(财务会计) 2023.09 - 2024.08

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## 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	06/2020	12/2020	06/2021	12/2021	06/2022	12/2022
Pass rate	77%	73%	74%	71%	69%	68%

《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

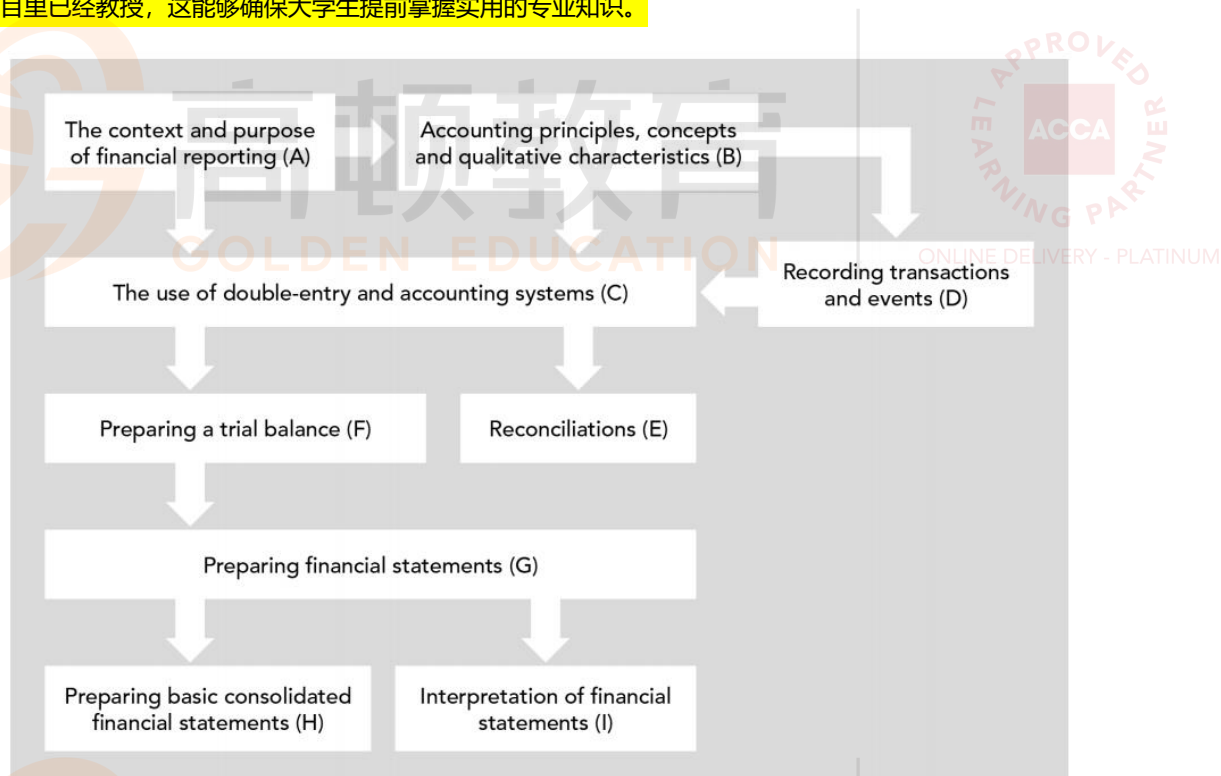
### 3. Syllabus and Study Guide 考试大纲与科目知识结构

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

2023 年 9 月开始施行的 FA 考纲，与 2022 年考纲相比，内容基本没有发生实质性的变化，只是在结构上进行调整：

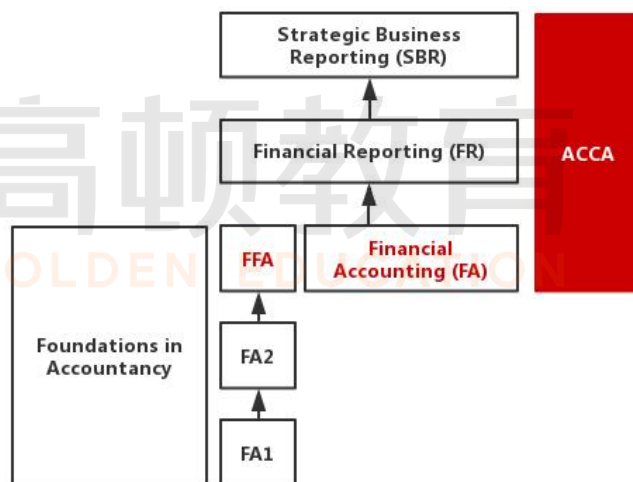
2022 年 9 月考纲 part E-Preparing a trial balance 的 Control accounts and reconciliations 以及 Bank reconciliations 单独成为 2023 年 9 月考纲 part E-Reconciliations 的 Bank reconciliations 以及 Trade payable account reconciliations;

2022 年 9 月考纲 part E-Preparing a trial balance 的剩余其他部分成为 2023 年 9 月考纲 part F-Preparing a trial balance.

## 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

Use the information above to complete the following financial statement:

		\$'000
Revenue	<input type="text"/>	<input type="text"/>
Less: Cost of sales	<input type="text"/>	<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"/>	<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

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"/>
	<b>2,925</b>	<b>2,925</b>	



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；

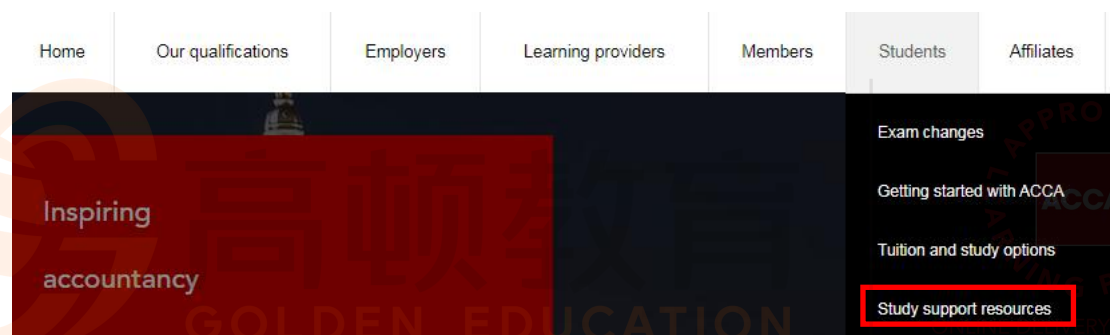
consolidation of financial statements 的概念和计算题

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” → “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

<a href="#">Accountant in Business (AB) (Full Exam)</a>	<a href="#">AB (Full Exam) Answers</a>
<a href="#">Accountant in Business (AB) (Extra MTQs)</a>	<a href="#">AB (Extra MTQs) Answers</a>
<a href="#">Management Accounting (MA) (Full Exam)</a>	<a href="#">MA (Full Exam) Answers</a>
<a href="#">Management Accounting (MA) (Extra MTQs)</a>	<a href="#">MA (Extra MTQs) Answers</a>
<a href="#">Financial Accounting (FA) (Full Exam)</a>	<a href="#">FA (Full Exam) Answers</a>
<a href="#">Financial Accounting (FA) (Extra MTQs)</a>	<a href="#">FA (Extra MTQs) Answers</a>

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.

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### 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。

