

# Management Accounting (MA/FMA)

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  
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高顿ACCA内部学员专用

# FMA/MA: Management Accounting

(管理会计) 2023.09 - 2024.08

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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

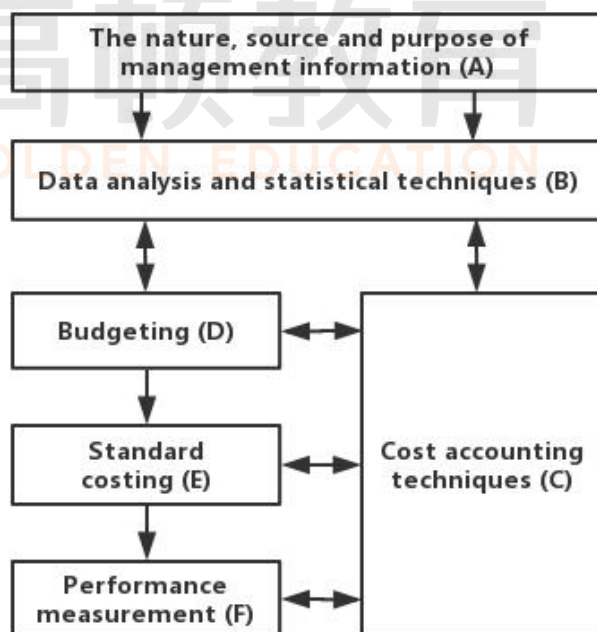
The Global Pass Rate of Management Accounting in the Past 3 Years

年份	06/2020	12/2020	06/2021	12/2021	06/2022	12/2022
Pass rate	72%	69%	68%	65%	64%	61%

《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



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### 4. 考纲解析 (新旧考纲的主要变化)

2023 年 9 月起, 新旧考纲的主要变化:

**MA 的考纲较去年相比变化部分较多, 包括部分知识点名称更改, 知识点新增与知识点移除。**

#### Part A The nature, source and purpose of management information

A2d 由原来的 “Describe the impact of the general economic environment on costs/revenue” 改为 “Identify the direct and indirect data capture costs of management accounting information”, 强调数据获取过程中直接成本与间接成本的区分与判断

A3g 由原来的 “Describe and illustrate, graphically, different types of cost behaviour” 改为 “Identify and

interpret graphical representations of different types of cost behaviour” 考纲措辞改变，考查知识点未改变

A4b 由原来的 “Present information using tables, charts and graphs (bar charts, line graphs, pie charts and scatter graphs)” 改为 “Use data visualisation to present information using tables, charts and graphs (bar charts, line graphs, pie charts and scatter graphs)” 考纲措辞改变，强调了“data visualization”数据可视化

A4c 由原来的 “Interpret information (including the above tables, charts and graphs) presented in management reports” 改为 “Interpret information (including tables, charts and graphs) presented in management reports” 考纲措辞改变，考查知识点未改变

### Part B Data analysis and statistical techniques

B2 模块标题由原来的 “Forecasting techniques” 改为 “Analytical techniques in budgeting and forecasting” 强调了预测模块与预算模块的关联性

### Part C Cost accounting techniques

C1a(i) 由原来的 “Describe the different procedures and documents necessary for the ordering, receiving and issuing of materials from inventory” 改为 “Describe the systems necessary for the ordering, receiving and issuing of materials from inventory” 考纲措辞改变，匹配现阶段商业世界从人工系统到计算机系统转变的趋势

C1b(ii) 由原来的 “Explain the methods used to relate input labour costs to work done” 改为 “Explain the systems used to capture and record labour effort”

C1a(x) 新增考点 “Explain Just in Time (JIT) as an inventory management approach” 要求能够解释 Just in Time (JIT)库存管理系统

C3b 中移除 “The calculation of unit costs using process costing, the concepts of equivalent units and work in progress and the preparation of process accounts have been removed” 相关知识点，不再要求考生计算分步成本法下的 unit cost、equivalent unit 和 work in progress，不再要求考生掌握分步成本法的账户；后续知识点编号对应前移

C3b(vi) 新增考点 “Evaluate the benefit of further processing”，要求考生对进一步加工的优点进行评估

C3c(i) 新增 “Define the characteristics of service organisations”，要求考生对服务机构的特点进行讨论

C4a 由原来的 “Explain activity-based costing (ABC), target costing, life-cycle costing and total quality management (TQM) as alternative cost management techniques” 改为 “Explain activity-based costing (ABC), target costing and life-cycle costing as alternative cost management techniques” , TQM 移动至 F2f(iii), 考查知识点未改变

#### Part D Budgeting

D2g 新增 “Describe the impact of the general economic environment on costs/revenue in budgeting” 要求考生宏观经济环境对预测成本和收入的影响

D2h 新增 “Explain the importance of considering sustainability in budget preparation” 要求考生解释在预算中考虑可持续发展的重要性

D4 模块标题由原来的 “Capital budgeting and discounted cash flows” 改为 “Asset budgeting and investment appraisal” 对应知识点具体内容修改为:

D4a 由原来的 “Discuss the importance of capital investment planning and control” 改为 “Discuss the importance of investment planning and control”

D4c 由原来的 “Outline the issues to consider and the steps involved in the preparation of a capital expenditure budget” 改为 “Outline the issues to consider and the steps involved in the preparation of an asset expenditure budget”

D4f 由原来的 “Explain the distinction between cash flow and profit and the relevance of cash flow to capital investment appraisal” 改为 “Explain the distinction between cash flow and profit and the relevance of cash flow to investment appraisal”

考查知识点均未改变

#### Part F Performance measurement

F1e 新增 “Explain the impact of sustainability on performance measurement”, 要求考生解释可持续发展对业绩评估的影响

F2a 由原来的 “Discuss and calculate measures of financial performance (profitability, liquidity, activity and gearing) and non-financial measures” 改为 “Discuss and calculate measures of financial performance (profitability, liquidity, efficiency and gearing) and non-financial measures” 考纲措辞改变, 考查知识点未改变

F2d 移除 “describe performance measures which would be suitable in contract and process costing



environments”，后续知识点编号对应前移

F2g (现前移至 F2f) 模块标题由原来的 “Quality of service” 改为 “Quality”

F2f(iii) 新增 “Explain total quality management (TQM) as a quality management technique” ，将 total quality management (TQM)单独作为考点列入业绩评估模块中

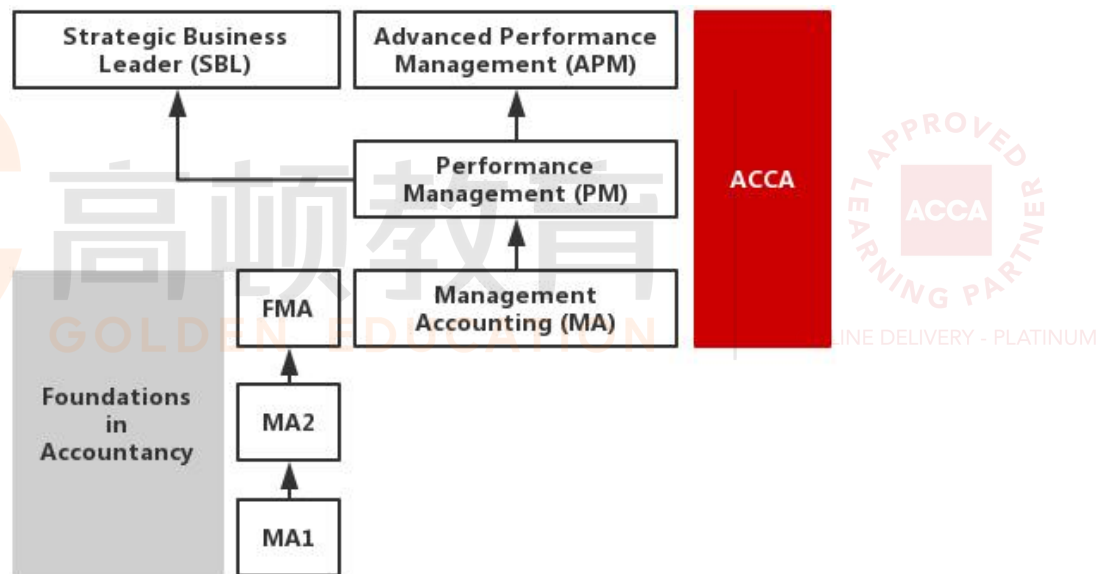
	Section and subject area	Syllabus content
A2	Sources of data	A2d replaced with new learning outcome covering direct and indirect data capture costs
A3	Cost classification	A3g reworded
A4	Presenting information	A4b reworded to include data visualisation A4c reworded
B2	Forecasting techniques	Heading changed to Analytical techniques in budgeting and forecasting
C1	Accounting for material, labour and overheads	C1a(i) and C1b(ii) have been reworded to recognise the move away from manual systems towards the assumption of computerised systems. C1a(x) new learning outcome covering Just in Time (JIT)
C3	Cost accounting methods	C3b - The calculation of unit costs using process costing, the concepts of equivalent units and work in progress and the preparation of process accounts have been removed. Subsequent learning outcomes have been renumbered. New C3b((vi) covering further processing C3c(i) new learning outcome covering the characteristics of service organisations. Subsequent learning outcomes have been renumbered.
C4	Alternative cost accounting principles	C4a reworded to remove total quality management (TQM) which

		has been moved to a separate learning outcome F2f(iii)
D2	Budget preparation	D2g/h new learning outcomes covering the general economic environment and sustainability in budgeting.
D4	Capital budgeting and discounted cash flows	Heading changed to Asset budgeting and investment appraisal.  D4a/c/f wording changes for consistency with new heading.
F1	Performance measurement - overview	F1e new learning outcome covering the impact of sustainability on performance measurement.  F2a small wording change for consistency across exams. There are no changes to the examinable performance measures.  F2d removed and subsequent sections renumbered  F2g (now F2f) heading changed and new learning outcome F2f(iii) covering total quality management (TQM).

## 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

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題当成填空题来做。
- 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

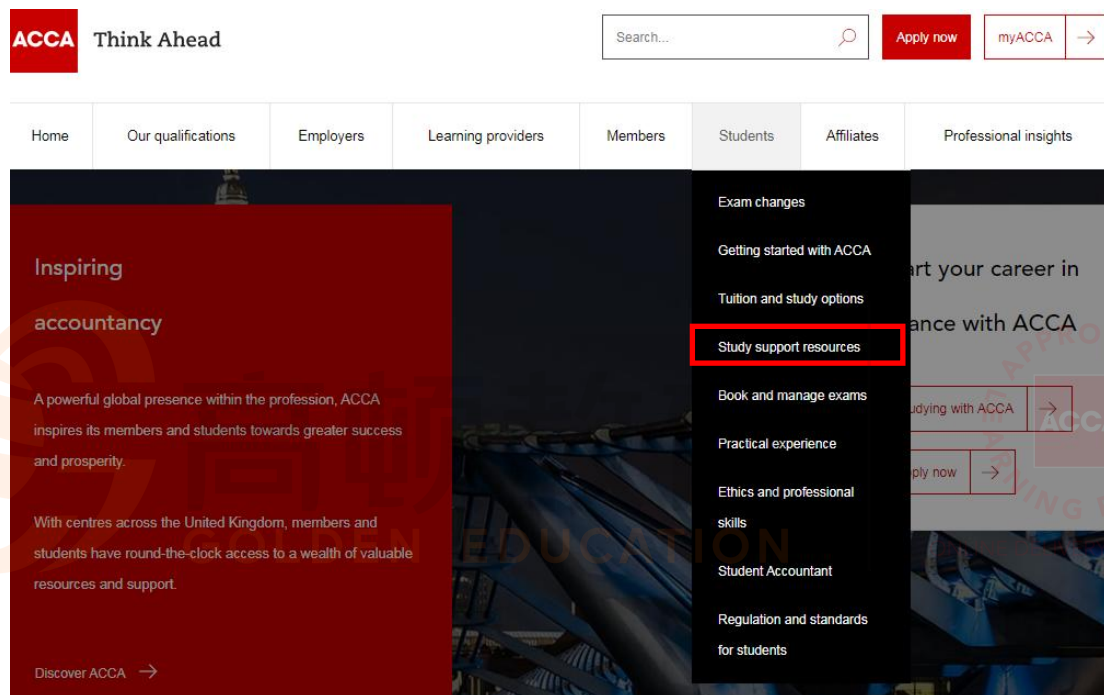
### NPV

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](http://www.accaglobal.com), 点击“Student”→ “Study support resources”



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



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 \(AB\) \(Full Exam\)](#)

[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

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.**

### 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。