



Hong Kong Institute of
Certified Public Accountants
香港會計師公會

Reach for the **STARS**

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HKICPA
Examination in
BAFS
香港會計師公會
「企會財考試」





Why accounting?

Accounting is the language of business. It is the indispensable element in the operation of every organization. Some of you may not dream of becoming an accountant but you may wish to become a decision-maker in businesses, such as a manager, an investor or a banker one day. To make your dreams come true, you must have basic accounting knowledge to help you in pursuing further studies or joining the business world.

為什麼選擇會計？

會計是商業的語言，是每間機構運作中不可或缺的一環。你的夢想或許不是成為會計師，但你可能希望日後成為企業的決策人，例如管理人員，投資者或銀行家。因此，你必須具備基本的會計知識以便繼續升學或投身社會，籌劃未來，讓你的夢想起飛。



HKICPA Examination in BAFS

The new senior secondary (NSS) curriculum aims to help students build a broad knowledge base and to foster the ability for them to learn throughout their lives. The HKICPA Examination in BAFS is tailor-made to meet the broadening NSS curriculum requirements.

The HKICPA Examination in BAFS is designed to provide a clear articulation pathway to the BAFS students who aspire to become CPAs. The HKICPA Examination in BAFS fully adopts both the format and syllabus of the HKDSE Examination for BAFS curriculum (both the compulsory part and the accounting module elective part). It aims to help students to prepare well for the HKDSE Examination, for the subject BAFS, develop and assess candidates' understanding and application of basic accounting and business knowledge, skills and values which required to meet different business needs. As such, the Examination in BAFS offered by HKICPA is the ideal mock examination for the HKDSE Examination in BAFS.

香港會計師公會「企會財考試」

新高中學制(新高中)旨在幫助學生建立廣闊的知識基礎，同時提升終身學習的能力。香港會計師公會「企會財考試」是一個度身訂造的考試，以配合擴闊的新高中課程要求。

香港會計師公會「企會財考試」專為「企會財」學生提供明確的銜接途徑，幫助有志投身會計工作的同學成為註冊會計師(CPA)。香港會計師公會「企會財考試」完全採用香港中學文憑考試「企業、會計與財務概論」科的考試大綱和規格(必修和會計單元的選修部分)。香港會計師公會「企會財考試」旨在協助學生為香港中學文憑考試的企會財科作好準備、培養及評估考生對基礎會計和商業的相關知識、技能和價值觀的理解及應用，以應付不同的商業需要。香港會計師公會「企會財考試」是作為準備香港中學文憑考試「企業、會計與財務概論」科的理想模擬考試。



Who is it for?

Senior secondary school students who are studying business-related subjects, especially Business, Accounting and Financial Studies (BAFS), and who wish to pursue a higher education in business, accounting or any other disciplines.

對象

現正修讀商科，特別是企業、會計與財務概論(企會財)課程的高中學生，及打算繼續升讀商科、會計或其他學科的人士。



Examination papers 考卷

HKICPA Examination in BAFS consists of the following two papers:
香港會計師公會「企會財考試」共包含兩份考卷：

	Title 名稱	Examination format 考試模式	Duration 時間
1 Paper 1 卷一	Accounting and Business Essentials 會計及商業元素	Multiple choice questions and short questions 多項選擇題及短題目	1 hour and 15 minutes 1小時15分鐘
2 Paper 2 卷二	Fundamentals of Financial and Management Accounting 基本財務及管理會計學	Short questions, application questions and case/ theory questions 短題目，應用題及個案／理論題	2 hour and 15 minutes 2小時15分鐘

Sequence of attempt: Candidates may attempt any number of papers in any order
報考次序：考生可自由決定報考考卷的數目及次序

Please refer to HKICPA website for the examination fee. Special discount will be available for schools with block enrolment.
考試費用詳情，請瀏覽本會網站。學校團體報名可獲額外優惠。

Three reasons for taking the HKICPA Examination in BAFS 報考香港會計師公會「企會財考試」三大理由

1

Facilitate BAFS learning

- Reinforce the accounting and business knowledge taught in class
- Have a better understanding on students' business and accounting competency in comparison with other business students
- Receive an exclusive learning pack with more practice and supplementary information in e-version
- Gain public examination experience

促進企會財學習

- 有助鞏固學生於課堂上學習的知識
- 可以讓考生對自己和其他企會財學生於商業及會計勝任能力作出比較
- 獲得專為考生而設之網上學習套裝，為學生提供更多資訊及練習機會
- 爭取公開試經驗

2

Gain further study and career opportunities

- Enrich student learning profile with an examination result report issued by HKICPA, the statutory licensing body of professional accountants in Hong Kong

拓闊升學及就業機會

- 考生可考獲由香港唯一獲法例授權負責專業會計師註冊的香港會計師公會所頒發的考試成績報告表，有助豐富學生履歷

3

Option of Chinese or English language papers

- Candidates can select the Chinese or English language papers

提供中文及英文考卷

- 考生可選擇應考中文或英文考卷



Support from HKICPA

- Candidates will receive a learning pack with past exam questions & answers with examiner's report booklets, technical articles and supplementary exercise in e-version for free
- Scholarship will be awarded to the students with the best academic result in the subject BAFS
- Outstanding BAFS Student Awards will be presented to candidates of HKICPA Examination in BAFS who achieved level 5** in HKDSE Examination in BAFS
- Additional chargeable service: Returning copy of marked-answer script will be available upon application

公會支援

- 考生獲贈網上學習套裝，包括過往考試試題連答案及主考員報告、參考資料以及補充練習
- 校內「企會財」科成績優異的學生亦可獲頒獎學金
- 香港會計師公會「企會財考試」考生於香港中學文憑試「企會財」科考取5**，均可獲傑出「企會財」學生獎
- 收費服務：考生可申請取回已評分之答題簿副本



Examination timetable

Examination will be arranged in December and January each year and students can also choose their preferred examination date and time. For details, please visit HKICPA website or refer to the enrolment form.

考試時間表

考試將於每年12月及1月舉行。學生更可自選適合自己的考試日期及時間。詳情請瀏覽本會網站或報名表格。



Outstanding BAFS Student Awards

This award is established to recognize candidates of HKICPA Examination in BAFS who achieved excellent result in the HKDSE Examination for BAFS. After selection, 58 candidates (Note 2) received this award in 2014 and they all acquired 5** in the 2014 HKDSE Examination in BAFS.

傑出「企會財」學生獎

設立此獎項之目的為表揚於香港中學文憑試「企會財」科取得優異成績之香港會計師公會「企會財考試」^{註2}考生。於2014年，評審後共58位同學榮獲此獎項，他們均於「企會財」科考獲佳績。

School 學校 (No. of awardees 得獎者數目)	School 學校 (No. of awardees 得獎者數目)
Baptist Lui Ming Choi Secondary School 浸信會呂明才中學 ③	Queen Elizabeth School 伊利沙伯中學 ①
Buddhist Sin Tak College 佛教善德英文中學 ②	Sacred Heart Canossian College 嘉諾撒聖心書院 ①
Carmel Secondary School 迦密中學 ①	Shatin Pui Ying College 沙田培英中學 ①
Cheung Chuk Shan College 張祝珊英文中學 ②	Shatin Tsung Tsin Secondary School 沙田崇真中學 ②
Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學 ②	Shau Kei Wan Government Secondary School 筲箕灣官立中學 ②
Christian Alliance S.C. Chan Memorial College 宣道會陳瑞芝紀念中學 ③	Shun Lee Catholic Secondary School 順利天主教中學 ②
Diocesan Girls' School 拔萃女書院 ③	Sing Yin Secondary School 聖言中學 ①
Good Hope School 德望學校 ②	St. Catharine's School for Girls (Kwun Tong) 聖傑靈女子中學 ②
Heep Yunn School 協恩中學 ④	St. Clare's Girls' School 聖嘉勒女書院 ①
HKTA Tang Hin Memorial Secondary School 香港道教聯合會鄧顯紀念中學 ①	St. Joseph's College 香港聖若瑟書院 ②
HKUGA College 港大同學會書院 ④	St. Stephen's College 聖士提反書院 ①
Ho Fung College 可風中學 ①	St. Stephen's Girls' College 聖士提反女子中學 ①
Jockey Club Ti-I College 賽馬會體藝中學 ①	Tak Oi Secondary School 德愛中學 ①
King's College 英皇書院 ①	Tuen Mun Government Secondary School 屯門官立中學 ①
Kwun Tong Government Secondary School 觀塘官立中學 ①	Wah Yan College, Hong Kong 香港華仁書院 ①
La Salle College 喇沙書院 ③	Yan Oi Tong Tin Ka Ping Secondary School 仁愛堂田家炳中學 ①
Po Leung Kuk No.1 W.H. Cheung College 保良局第一張永慶中學 ①	Ying Wa Girls' School 英華女學校 ①
POCA Wong Siu Ching Secondary School 寶安商會王少清中學 ①	



Successful stories

Take HKICPA Examination in BAFS to get level 5** in HKDSE Examination

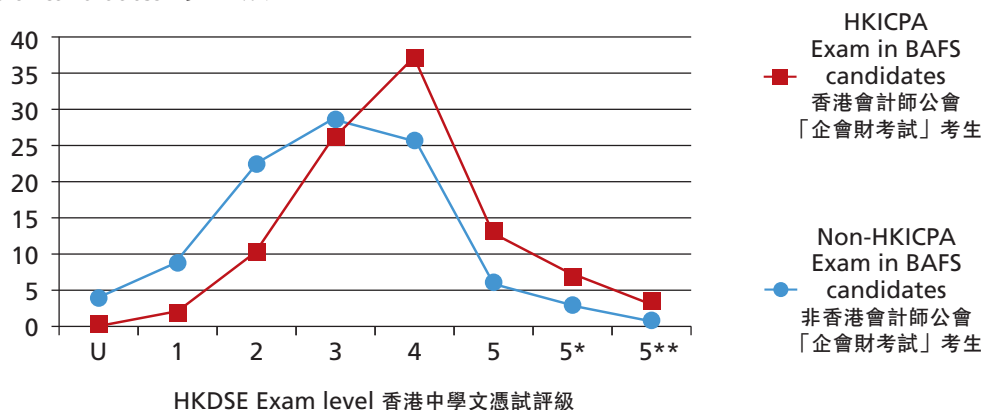
The HKICPA Examination in BAFS equips BAFS students to prepare for HKDSE Examination. Commented by the HKDSE 5** students, HKICPA Examination in BAFS is highly recommended as an ideal mock examination for helping them to prepare well and achieve outstanding result in their examinations. In 2014, statistics show that over 70% of the “Top 50 secondary schools” (Note 1) have enrolled our examination and over 35% of candidates (Note 2) achieved level 5** in the 2014 HKDSE Examination in BAFS had taken the HKICPA Examination in BAFS.

成功例子

報考香港會計師公會「企會財考試」為中學文憑試取5**進發

香港會計師公會「企會財考試」能為「企會財」考生有效備戰香港中學文憑試。香港中學文憑試「企會財」科考獲5**的考生均強烈推薦我們的考試為「企會財」科的理想模擬考試，能幫助他們做好準備並取得優異成績。於2014年，數據顯示超過70%的“全港50強最具教育競爭力中學”^{註1}已報考了我們的考試；而超過35%於2014年香港中學文憑試「企會財」科取得5**的考生^{註2}曾報考香港會計師公會「企會財考試」。

Percentage of candidates 考生百分比



The above graph shows a result comparison of 2014 HKDSE Examination in BAFS between candidates and non-candidates of HKICPA Examination in BAFS. It demonstrates clearly our candidates achieved better result than others. In particular, the percentage of our candidates who achieved Level 5 or above in HKDSE Examination is 13.85% higher than those non-candidates. (Note 3)

上圖顯示香港會計師公會「企會財」考試考生及非公會考生於2014年香港中學文憑試「企會財」科考試的成績比較。結果清楚地顯示了香港會計師公會「企會財考試」考生考獲的成績較優異。香港會計師公會「企會財」考生考獲Level 5或以上成績的比率較非公會考生高出13.85%^{註3}

Note 1: Source: “The Top 50 HK Education Competitiveness Secondary Schools in 2014” published by the Hong Kong Professional Education Press.

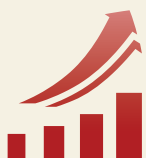
Note 2: The figure is based on the responses from the HKICPA Examination in BAFS candidates who took both Papers 1 & 2 in 2014. As some candidates did not report their HKDSE Examination 2014 results to the Institute, the actual percentage may be higher than the reported figures.

Note 3: Non-HKICPA Examination in BAFS candidates including candidates who had not taken the HKICPA Examination in BAFS and our candidates who did not report their HKDSE Examination 2014 results to the Institute via HKEAA.

註1: 來源: 香港專業教育出版社出版的“2014年香港最具教育競爭力中學50強龍虎榜”

註2: 數據統計來自參與2014年香港會計師公會「企會財」考試卷一及卷二考生，由於未能取得所有考生之回覆，因此實際百分比有可能比公佈數據為高。

註3: 非香港會計師公會「企會財」考試考生，包括非公會「企會財」考試的考生以及沒有授權考評局公開其香港中學文憑試「企會財」科成績的公會「企會財」考生。



Performance statistics

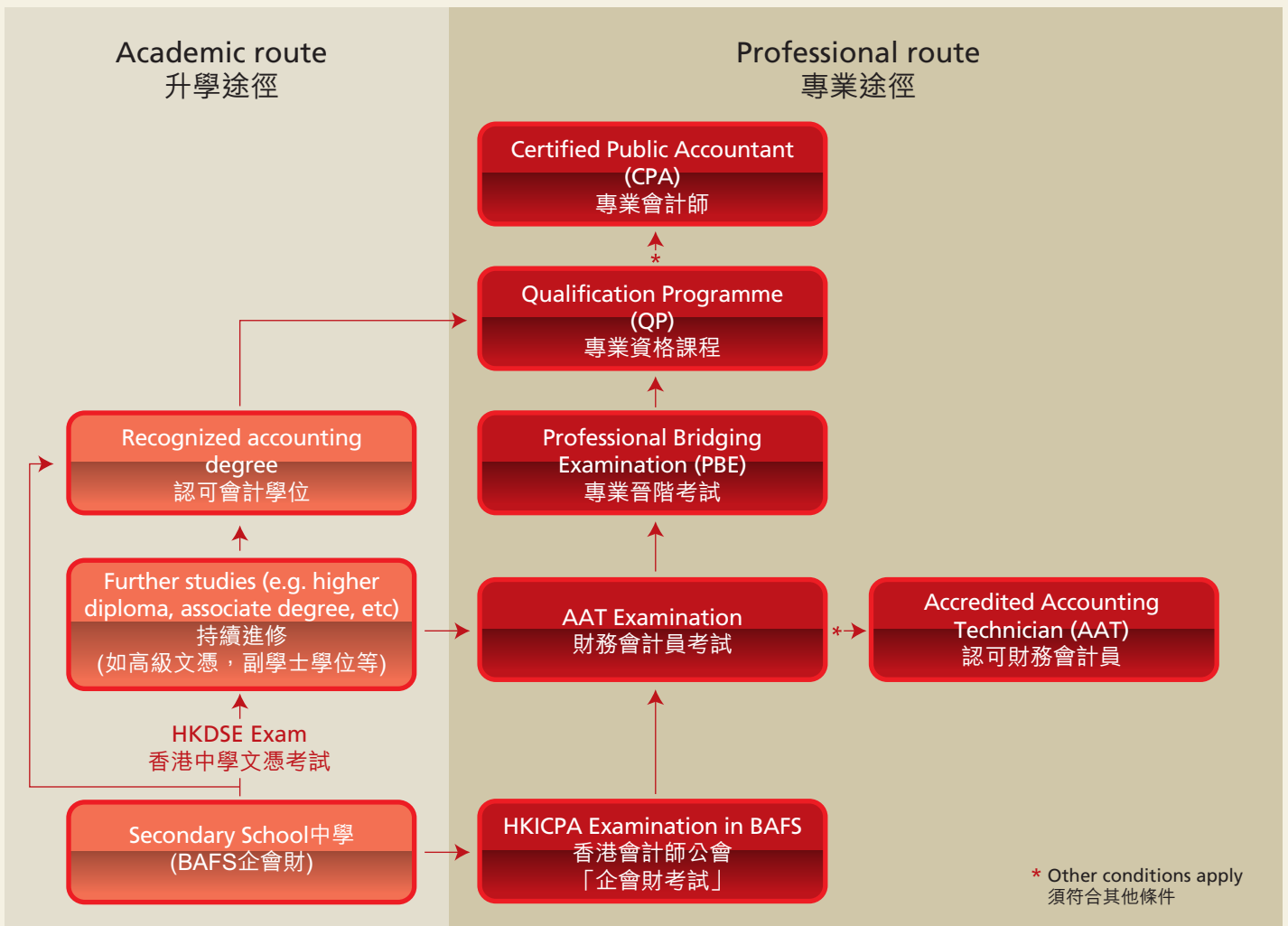
An analysis of the overall examination results will be provided.

考生表現統計

考生將收到各考卷整體成績統計分析。



Articulation 銜接途徑



Introduction to Hong Kong Institute of Certified Public Accountants

The Hong Kong Institute of Certified Public Accountants (The Institute) is the only body authorized by law to register and grant practising certificates to certified public accountants in Hong Kong. The Institute has more than 37,000 members and over 18,000 registered students. Members of the Institute are entitled to the description "certified public accountant" and to the designatory letters CPA.

The Institute was established on 1 January 1973. It operates under the Professional Accountants Ordinance and works in the public interest. The Institute has wide-ranging responsibilities, including assuring the quality of entry into the profession through its postgraduate CPA qualification programme and promulgating financial reporting, auditing and ethical standards in Hong Kong. The Institute has responsibility for regulating and promoting efficient accounting practices in Hong Kong to safeguard its leadership as an international financial centre.

香港會計師公會簡介

香港會計師公會(公會)是香港唯一獲法例授權負責專業會計師註冊兼頒授執業證書的組織,會員人數超過三萬七千,註冊學生人數超過一萬八千。公會會員可採用「會計師」稱銜(英文為certified public accountant, 簡稱CPA)。

公會於一九七三年一月一日成立,公會根據《專業會計師條例》履行職責,以公眾利益為依歸。其廣泛職能包括開辦專業資格課程(Qualification Programme)以維持會計師的入職質素,以及頒佈香港的財務報告、審計及專業操守準則。此外,公會亦負責在香港監管和推動優良而有效的會計實務,以鞏固香港作為國際金融中心的領導地位。



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香港會計師公會

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