



HKICPA/HKABE

BAFS Mock Examination

香港會計師公會/香港商業教育學會

「企會財模擬考試」



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



Hong Kong Association for
Business Education Limited
香港商業教育學會有限公司



Why accounting?

Accounting is the language of business. No matter where you live or how the economy is doing, there is always a need for accountants.

Possessing basic accounting knowledge will gear you up for pursuing further studies and get you prepared in joining the business world.

為什麼選擇會計？

會計是商業的語言，不論你居於何地、不論經濟環境順逆，每間機構都一定需要會計師。具備基本的會計知識有助你繼續升學及裝備自己投身社會、籌劃未來，讓你的夢想飛揚。



Who is it for?

Senior secondary school students who are studying business-related subjects, especially Business, Accounting and Financial Studies (BAFS), and those 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。



HKICPA/HKABE BAFS Mock Examination

Over the past 10 years, the Hong Kong Institute of Certified Public Accountants (HKICPA) and the Hong Kong Association for Business Education Limited (HKABE) organized their own BAFS Mock Examinations, aiming to help students prepare well for the HKDSE Examination for the BAFS subject. Both HKICPA and HKABE fully adopt the format and syllabus of the HKDSE BAFS Examination (for both parts on compulsory, the accounting and business management modules).

As HKICPA and HKABE share the same vision on supporting BAFS students and have extensive experience in arranging mock examinations, starting 2017, a collaborative effort on the joint BAFS Mock Examination by the two institutions can leverage the resources in further strengthening students' accounting and business knowledge and their technique in handling public examinations.

兩會聯辦「企會財模擬考試」

香港會計師公會及香港商業教育學會以往分別舉辦企會財模擬考試，旨在協助學生為香港中學文憑考試的企會財科作好準備。兩會一共累積了十多年為學生備戰的經驗，考試範圍完全採用香港中學文憑考試企會財科的考試大綱和規格（包括必修、會計和商業管理單元的選修部分）。

由於兩會有著相同的願景，自2017年開始，香港會計師公會和香港商業教育學會共同舉辦企會財模擬考試，共享兩會豐富的模擬考試經驗和資源，並進一步加強學生對會計和商業知識的學習能力及應付公開考試的技巧。



Reasons for taking the BAFS Mock Examination

- Equip students with the necessary examination techniques to excel in HKDSE Examination in BAFS
- Reinforce students' accounting and business knowledge taught in class for better preparation for public examination
- Gain real experience in public examination
- Allows students to compare their examination performance with other BAFS students
- Enrich students' learning profile with an examination result report and certificate jointly issued by HKICPA and HKABE
- Convenient online system for group enrolments by schools

報考企會財模擬考試理由

- 裝備學生所需的考試技巧，能在香港中學文憑考試企會財科中獲得佳績
- 有助鞏固學生於課堂上學習的會計及商業知識，以達至公開試的更佳準備
- 獲得公開考試的真實經驗
- 讓考生對自己和和其他企會財學生於商業及會計認知程度作出比較
- 考生可考獲獲取由兩會聯合頒發的考試成績報告表及證書，有助豐富學生的履歷
- 學校可於網上系統為學生集體報名考試，方法簡便



Support from HKICPA and HKABE

- Candidates can attend free pre-examination technique and post-examination question review seminars
- Upon completion of the Mock Examination, candidates can get the questions and answers of that session free-of-charge
- Scholarships will be awarded to students with the best academic result in the subject BAFS in their schools
- Outstanding BAFS Student Awards will be presented to candidates of the Mock Examination who achieved level 5** in HKDSE Examination in BAFS in the subsequent exam year
- Top Student Awards will be presented to the top candidates of each examination session

兩會支援

- 考生可免費參加試前考試技巧及試後考題回顧講座
- 考試完畢後，考生可免費獲得該試期的考試試題連答案
- 校內「企會財」科成績優異的學生可獲頒獎學金
- 企會財模擬考試考生於隨後的香港中學文憑試「企會財」科考獲5**，均可獲傑出「企會財」學生獎
- 各試期考獲最佳成績的考生將獲頒「最佳成績獎」



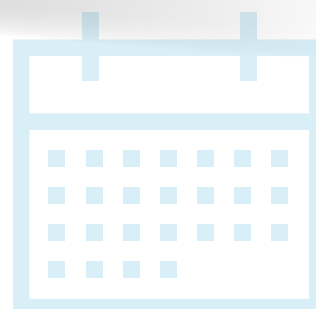
Examination papers and timetable 考卷及考試時間表

The Mock Examination will be arranged in December each year. It consists of the following three papers:
企會財模擬考試將於每年12月舉行。考試共有三份考卷：

Paper 試卷	Examination format 考試模式	Duration 時間
1 Paper 1 Compulsory part 試卷一 必修部分	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
2A Paper 2A Elective part – Accounting module 試卷二甲 會計單元的選修部分	Short questions, application problems and case/ theory questions 短題目、應用題及個案／理論題	2 hours and 15 minutes 2小時15分鐘
2B Paper 2B Elective part – Business Management Module 試卷二乙 商業管理單元的選修部分	Short questions, case studies and essay questions 短題目、個案研究及論述問題	2 hours and 15 minutes 2小時15分鐘

Choice of papers: Candidates may attempt **either** “Papers 1 and 2A” or “Papers 1 and 2B”.
考卷選擇：考生可自由決定報考“卷一及卷二甲”或“卷一及卷二乙”。

Please refer to HKICPA or HKABE websites for the examination fee and timetable.
考試費用及考試時間表詳情，請瀏覽香港會計師公會或香港商業教育學會網站。





Outstanding BAFS Student Awards 2022

This award is established to recognize candidates of HKICPA/HKABE BAFS Mock Examination who achieved excellent result in the HKDSE Examination for BAFS.

After selection, 78 candidates received this award in 2022 and they all acquired 5** in the 2022 HKDSE Examination for 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/香港商業教育學會「企會財」模擬考試考生。

於2022年，經評審後共78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)	School 學校 (No. of awardees 得獎者數目)	School 學校 (No. of awardees 得獎者數目)
Buddhist Sin Tak College 佛教善德英文中學	1	PLK No.1 W.H. Cheung College 保良局第一張永慶中學	1
C&MA Sun Kei Secondary School 基督教宣道會宣基中學	2	Po Leung Kuk Lo Kit Sing (1983) College 保良局羅傑承(一九八三)中學	1
Carmel Secondary School 迦密中學	4	Pope Paul VI College 保祿六世書院	1
CCC Hoh Fuk Tong College 中華基督教會何福堂書院	1	Queen Elizabeth School 伊利沙伯中學	4
CCC Ming Kei College 中華基督教會銘基書院	1	Queen's College 皇仁書院	2
Cheung Chuk Shan College 張祝珊英文中學	5	S.K.H. Lam Woo Memorial Secondary School 聖公會林護紀念中學	1
Christian Alliance S W Chan Memorial College 宣道會陳朱素華紀念中學	1	Sacred Heart Canossian College 嘉諾撒聖心書院	3
CNEC Christian College 中華傳道會安柱中學	2	Shatin Pui Ying College 沙田培英中學	1
CNEC Lee I Yao Memorial Secondary School 中華傳道會李賢堯紀念中學	1	Shatin Tsung Tsin Secondary School 沙田崇真中學	1
Diocesan Girls' School 拔萃女書院	1	Shung Tak Catholic English College 天主教崇德英文書院	1
Fukien Secondary School 福建中學	1	Sing Yin Secondary School 聖言中學	1
Good Hope School 德望學校	4	St. Joseph's College 聖若瑟書院	1
Heung To Middle School 香島中學	1	St. Mark's School 聖馬可中學	3
HKTA Tang Hin Memorial Secondary School 香港道教聯合會鄧顯紀念中學	5	St. Paul's School (Lam Tin) 藍田聖保祿中學	1
HKUGA College 港大同學會書院	2	St. Stephen's College 聖士提反書院	1
Homantin Government Secondary School 何文田官立中學	1	The Chinese Foundation Secondary School 中華基金中學	1
Hong Kong Chinese Women's Club College 香港中國婦女會中學	3	The HKMA K S Lo College 香港管理專業協會羅桂祥中學	1
King's College 英皇書院	3	Tsuen Wan Public Ho Chuen Yiu Memorial College 荃灣公立何傳耀紀念中學	1
La Salle College 喇沙書院	4	TWGHs Wong Fut Nam College 東華三院黃笏南中學	1
Marymount Secondary School 瑪利曼中學	1	Wah Yan College, Hong Kong 香港華仁書院	1
Munsang College (Hong Kong Island) 港島民生書院	2	Ying Wa College 英華書院	2
Pentecostal Lam Hon Kwong School 五旬節林漢光中學	1	Ying Wa Girls' School 英華女學校	1



Successful stories

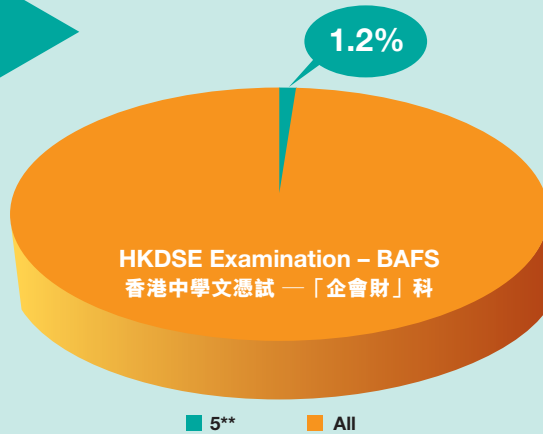
Take HKICPA/HKABE BAFS Mock Examination to get level 5** in HKDSE Examination

The HKICPA/HKABE BAFS Mock Examination equips BAFS students to prepare for HKDSE Examination. Commented by the HKDSE 5** students, HKICPA/HKABE BAFS Mock Examination is highly recommended as an ideal mock examination for helping them to prepare well and achieve outstanding result in their examinations. In 2022, statistics show that 77% of students ^(note 1) who achieved level 5** in the 2022 HKDSE Examination for the subject BAFS had taken the HKICPA/HKABE BAFS Mock Examination.

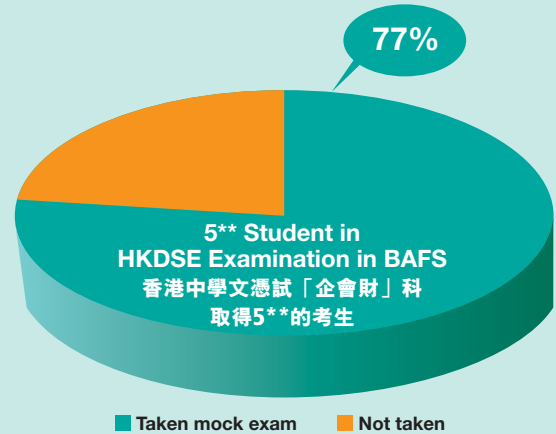
成功例子

報考香港會計師公會/香港商業教育學會「企會財」模擬考試為中學文憑試取5**進發

香港會計師公會/香港商業教育學會「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香港中學文憑試「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2022年，數據顯示77% 於2022年香港中學文憑試「企會財」科取得5**的考生^{註1}曾報考香港會計師公會/香港商業教育學會「企會財考試」。



1.2% of HKDSE Examination 2022 candidates achieving level 5 in BAFS.**
1.2% 於2022年香港中學文憑試「企會財」科取得5的考生**



77% of candidates who achieved level 5 in the 2022 HKDSE Examination for the subject BAFS had taken the HKICPA/HKABE BAFS Mock Examination as mock practice.**
77% 於2022年香港中學文憑試「企會財」科取得5的考生曾報考香港會計師公會/香港商業教育學會「企會財」模擬考試作模擬練習**

Note 1: The figure is based on the responses from the HKICPA/HKABE BAFS Mock Examination candidates who took both Papers 1 & 2A/2B in 2021/2022. As some candidates did not report their HKDSE Examination 2022 results to the Institute, the actual percentage may be higher than the reported figures.

註1：數據統計來自參與2022年度香港會計師公會/香港商業教育學會「企會財」模擬考試卷一及卷二甲/卷二乙考生，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。

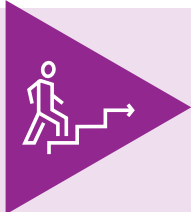


Performance statistics

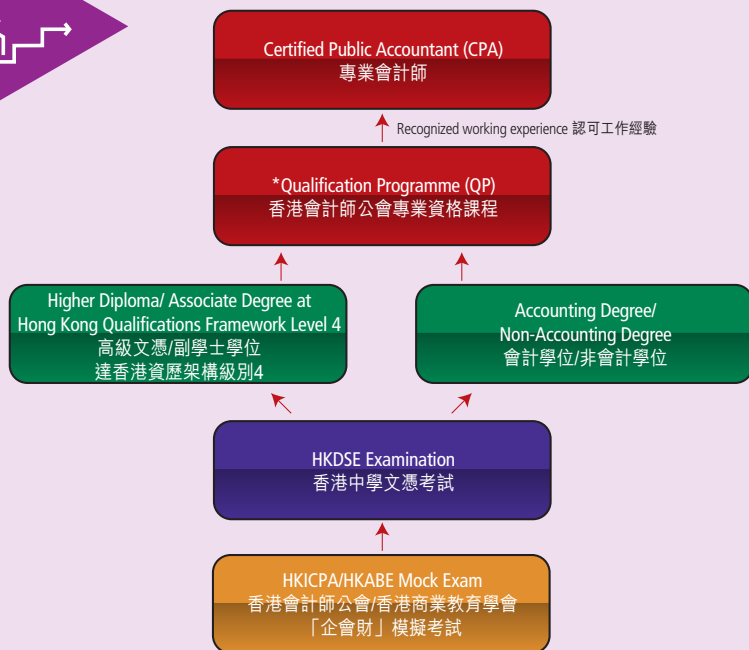
An analysis of the overall examination results will be provided during post-examination question review seminar.

考生表現統計

考生將於試後考題回顧講座收到各考卷整體成績統計分析。



Articulation 銜接途徑



* QP comprises three progressive levels, namely the Associate Level with 10 modules, the Professional Level with four modules and the Capstone Level. It offers alternative pathways to CPA qualification with greater flexibility for students with different educational backgrounds, including sub-degree holders and non-accounting majors.

QP由三個漸進水平的級別組成，即包括基礎級別(10個單元)、專業級別(4個單元)及最高級別(一個整合的期終考試)，為不同教育背景的學生提供更大的靈活性和多個途徑晉身為專業會計師。不論是副學士畢業生或非主修會計的大學生，他們均有機會成為會計師(CPA)。

Introduction of HKICPA

The Hong Kong Institute of Certified Public Accountants ("HKICPA") is the statutory body established by the Professional Accountants Ordinance responsible for the professional training and development of certified public accountants in Hong Kong, as well as the setting of professional standards for the profession. Currently, the Institute has nearly 47,000 members and 14,000 registered students.

Our qualification programme assures the quality of entry into the profession, and we promulgate financial reporting, auditing and ethical standards that safeguard Hong Kong's leadership as an international financial centre.

The CPA designation is a top qualification recognised globally. The Institute is a member

of and actively contributes to the work of the Global Accounting Alliance and International Federation of Accountants.

香港會計師公會簡介

香港會計師公會是根據《專業會計師條例》成立的法定機構，負責培訓和發展本港的會計專業，並為行業制訂標準。現時公會會員近47,000名，學生人數近14,000。

公會開辦專業資格課程，確保會計師的入職質素，同時頒佈財務報告、審計及專業操守的準則，以鞏固香港作為國際金融中心的領導地位。

CPA會計師是一個獲國際認可的頂尖專業資格。公會是全球會計聯盟及國際會計師聯合會的成員之一，積極推動國際專業發展。

Introduction of HKABE

The Hong Kong Association for Business Education (HKABE) was established in 1984, incorporated in 2016 and registered as a non-profit organization under the Companies Registration Ordinance in 2017. The Association was formed by a group of people engaged in business education in Hong Kong for many years, including secondary school principals, teachers, retired teachers, lecturers from tertiary education institutions and industry practitioners.

The Association aims to support the development of teaching and research in Hong Kong's business education and to provide a responsible medium to enhance the communication, cooperation and exchange of opinions among business educators so as to promote the standard of business education in Hong Kong. The Association also runs for the benefit of members' activities such as talks, seminars, visits and social functions on business education. At the same time, it represents the interests of members on outside bodies connected with business education.

香港商業教育學會簡介

香港商業教育學會(學會)於一九八四年成立，於二零一六年根據有限公司註冊條例成立為有限公司，並於二零一七年註冊為非牟利機構。由一群在香港從事商業教育多年的人士籌組而成，會員包括有校長、中學老師、大專院校講師、退休老師及業界人士等。

學會旨在支援提昇與香港商業教育有關的教學發展和研究，並提供一個負責任的媒介，加強商業教育工作者之間的溝通、合作和意見交流，從而促進香港商業教育的水平。學會亦會為會員定期舉辦與商業教育有關的研討會，同時亦以一個民間團體的角色進行商業教育的發展研究，並代表會員為商業教育工作爭取權益。



Enquiries 查詢

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