



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
- 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」



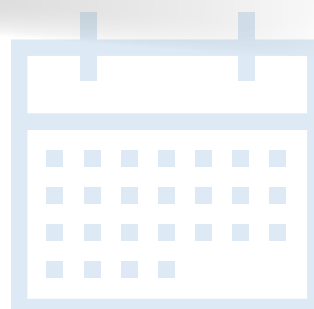
## Examination papers and timetable 考卷及考試時間表

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	<b>Paper 1</b> Compulsory part 試卷一 必修部分	<b>Multiple choice questions and short questions</b> 多項選擇題及短題目	<b>1 hour and 15 minutes</b> 1小時15分鐘
2A	<b>Paper 2A</b> Elective part – Accounting module 試卷二甲 會計單元的選修部分	<b>Short questions, application problems and case/ theory questions</b> 短題目、應用題及個案／理論題	<b>2 hours and 15 minutes</b> 2小時15分鐘
2B	<b>Paper 2B</b> Elective part – Business Management Module 試卷二乙 商業管理單元的選修部分	<b>Short questions, case studies and essay questions</b> 短題目、個案研究及論述問題	<b>2 hours and 15 minutes</b> 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 2019

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, 91 candidates received this award in 2019 and they all acquired 5\*\* in the 2019 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2019年，經評審後共91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)	
Belilios Public School 庇理羅士女子中學	1	Maryknoll Convent School (Secondary Section) 瑪利諾修院學校 (中學部)	3
Buddhist Sin Tak College 佛教善德英文中學	3	Munsang College (Hong Kong Island) 港島民生書院	1
CCC Ming Kei College 中華基督教會銘基書院	1	PLK Ngan Po Ling College 保良局顏寶鈴書院	1
CCC Ming Yin College 中華基督教會銘賢書院	7	Po Kok Secondary School 寶覺中學	1
CCC Mong Man Wai College 中華基督教會蒙民偉書院	1	Sacred Heart Canossian College 嘉諾撒聖心書院	7
Cheung Chuk Shan College 張祝珊英文中學	5	SALEM-Immanuel Lutheran College 南亞路德會沐恩中學	1
Cheung Sha Wan Catholic Secondary School 長沙灣天主教英文中學	1	Shung Tak Catholic English College 天主教崇德英文書院	2
Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學	1	Sing Yin Secondary School 聖言中學	2
Christian & Missionary Alliance Sun Kei Secondary School 基督教宣道會宣基中學	1	SKH Bishop Mok Sau Tseng Secondary School 聖公會莫壽增會督中學	1
CNEC Christian College 中華傳道會安柱中學	2	SKH Tang Shiu Kin Secondary School 聖公會鄧肇堅中學	1
Diocesan Boys' School 拔萃男書院	1	SKH Tsang Shiu Tim Secondary School 聖公會曾肇添中學	1
Diocesan Girls' School 拔萃女書院	3	St. Catharine's School for Girls 聖傑靈女子中學	2
Good Hope School 德望學校	2	St. Francis Xavier's College 聖芳濟書院	1
Heep Yunn School 協恩中學	1	St. Mark's School 聖馬可中學	1
Heung To Middle School 香島中學	2	St. Paul's School (Lam Tin) 藍田聖保祿中學	4
HK Chinese Women's Club College 香港中國婦女會中學	2	St. Paul's Secondary School 聖保祿中學	1
HKBK Affiliated School Wong Kam Fai Secondary & Primary School 香港浸會大學附屬學校王錦輝中小學	3	STFA Leung Kau Kui College 順德聯誼總會梁銑琚中學	2
HKFYG Lee Shau Kee College 香港青年協會李兆基書院	1	TWGHs Kap Yan Directors's College 東華三院甲寅年總理中學	1
HKMA David Li Kwok Po College 香港管理專業協會李國寶中學	1	United Christian College (Kowloon East) 匯基書院(東九龍)	1
HKMA K S Lo College 香港管理專業協會羅桂祥中學	2	Valtorta College 恩主教書院	1
Immaculate Heart of Mary College 聖母無玷聖心書院	1	Wah Yan College, Hong Kong 香港華仁書院	1
King's College 英皇書院	2	Ying Wa Girls' School 英華女學校	3
La Salle College 喇沙書院	8	Yuen Long Merchants Association Secondary School 元朗商會中學	1



## Successful stories

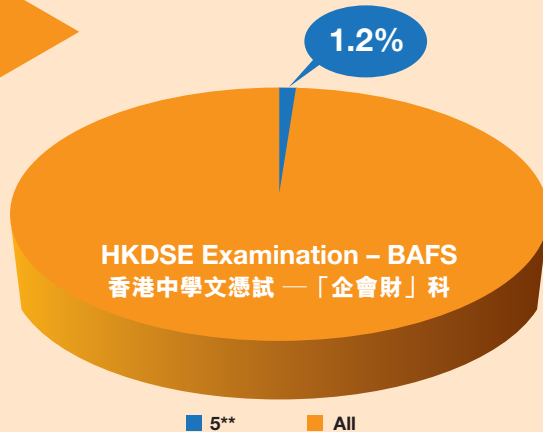
### Take HKICPA/HKABE BAFS Mock Examination to get level 5\*\* in HKDSE Examination

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 2019, statistics show that 81% of students <sup>(note 1)</sup> who achieved level 5\*\* in the 2019 HKDSE Examination for the subject BAFS had taken the HKICPA/HKABE BAFS Mock Examination.

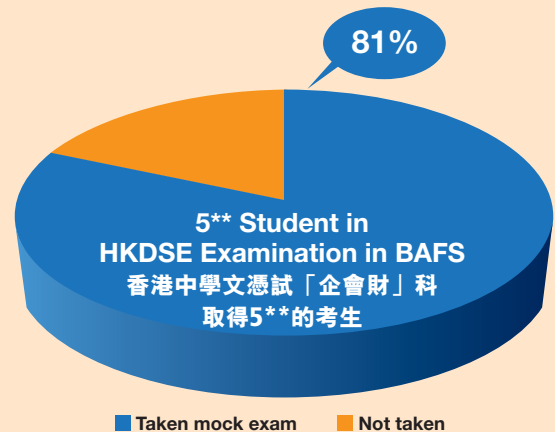
## 成功例子

### 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2019年，數據顯示81% 於2019年香港中學文憑試「企會財」科取得5\*\*的考生<sup>註1</sup>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 2019 candidates achieving level 5\*\* in BAFS.**  
**1.2% 於2019年香港中學文憑試「企會財」科取得5\*\*的考生**



**81% of candidates who achieved level 5\*\* in the 2019 HKDSE Examination for the subject BAFS had taken the HKICPA/HKABE BAFS Mock Examination as mock practice.**  
**81% 於2019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 2018/2019. As some candidates did not report their HKDSE Examination 2019 results to the Institute, the actual percentage may be higher than the reported figures.

註1：數據統計來自參與2019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。



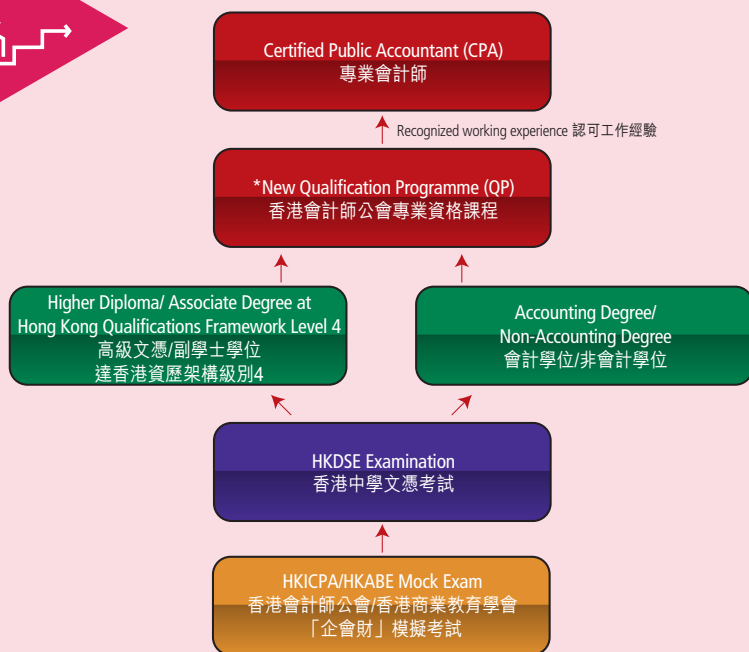
## Performance statistics

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



\* New 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.

新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 to HKICPA

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 44,000 members and over 17,300 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, promulgating financial reporting, auditing and ethical standards in Hong Kong, and 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，會員人數超過四萬四千，註冊學生人數超過一萬七千三百。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。

### 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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