



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？

會計是商業世界的共通語言，不論你身處何地、經濟環境順逆，每間機構均需要會計師。具備基本的會計知識，將有助你繼續升學及裝備自己投身社會，踏上商界青雲路。



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

適合修讀商科，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.

香港會計師公會及香港商業 教育學會聯辦「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考試作好準備，共累積了十多年為學生備戰的經驗。模擬考試的範圍均完全採用香港中學文憑考試企會財科考試大綱和規格（包括必修、會計和商業管理單元的選修部分）。

由於有著相同的願景，香港會計師公會和香港商業教育學會自2017年起，合辦「企會財模擬考試」，薈萃兩會豐富的模擬考試經驗和資源，以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 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



為何報考「企會財模擬考試」

- 裝備學生所需的應試技巧，使能在香港中學文憑考試企會財科中獲得佳績
- 鞏固學生於課堂上學習的會計及商業知識，為公開試作好準備
- 獲得公開考試的真實經驗
- 讓考生可就自己和其他企會財學生的應試表現作出比較
- 考生可獲取由香港會計師公會及香港商業教育學會聯合頒發的考試成績報告表及證書，豐富學生學習履歷
- 學校可透過網上系統為學生集體報名考試，方法簡便



Support from HKICPA and HKABE

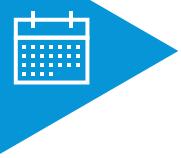


- Candidates can attend free pre-examination techniques and post-examination question review seminars
- Upon completion of the Mock Examination, candidates can get the questions and answers of that session free-of-charge
- Scholarships will be awarded to students with the best academic result in the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

主辦機構支援

- 考生可免費參加試前考試技巧及試後考題回顧講座
- 完成模擬考試後，考生可免費獲得考試試題連答案
- 設有獎學金，嘉許於校內「企會財」科成績優異的學生
- 參與「企會財模擬考試」的考生若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

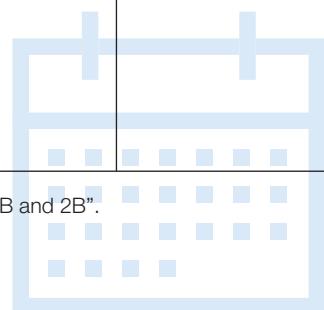


The Mock Examination will be arranged in December each year. It consists of the following four papers:
企會財模擬考試將於每年12月舉行。考試共有四份考卷：

Paper 試卷	Examination format 考試模式	Duration 時間
Paper 1A Compulsory part — Accounting Strand 試卷一甲 必修部分 — 會計學習範疇	Multiple choice questions and short questions 多項選擇題及短題目	1 hour 1小時
Paper 1B Compulsory part — Business Management Strand 試卷一乙 必修部分 — 商業管理學習範疇		
Paper 2A Elective part — Accounting Strand 試卷二甲 選修部分 — 會計學習範疇	Short questions, application problems and a long question 短題目、應用題及長題目	2 hours and 30 minutes 2小時30分鐘
Paper 2B Elective part — Business Management Strand 試卷二乙 選修部分 — 商業管理學習範疇	Short questions, case studies and an essay question 短題目、個案題及論述題	

Choice of papers: Candidates may attempt either "Papers 1A and 2A" or "Papers 1B and 2B".
考卷選擇：考生可自由決定報考“卷一甲及卷二甲”或“卷一乙及卷二乙”。

Please refer to HKICPA or HKABE website 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 BAES Student Awards 2025

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

After selection, 83 candidates received this award in 2025 and they all acquired 5** in the 2025 HKDSE Examination for BAES.

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2025年，經評審後共83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)
Bishop Hall Jubilee School 何明華會督銀禧中學 1	Queen's College 皇仁書院 1
Carmel Secondary School 迦密中學 3	Raimondi College 高主教書院 1
Cheung Chuk Shan College 張祝珊英文中學 5	Shau Kei Wan Government Secondary School 筲箕灣官立中學 1
Christian Alliance S. C. Chan Memorial College 香港九龍塘基督教中華宣道會陳瑞芝紀念中學 2	Shun Tak Fraternal Association Lee Shau Kee College 順德聯誼總會李兆基中學 1
Christian and 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 Chan Young Secondary School 聖公會陳融中學 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 1	South Tuen Mun Government Secondary School 南屯門官立中學 1
Good Hope School 德望學校 4	St. Clare's Girls' School 聖嘉勒女書院
Heung to Middle School 香島中學 1	St. Francis Xavier's College 聖芳濟書院 1
HKMLC Queen Maud Secondary School 港澳信義會慕德中學 1	St. Joseph's College 聖若瑟書院 3
HKSYCIA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學 1	St. Mark's School 聖馬可中學 1
HKTA Tang Hin Memorial Secondary School 香港道教聯合會鄧顯紀念中學 6	St. Paul's College 聖保羅書院 1
HKUGA College 港大同學會書院 4	St. Stephen's Girls' College 聖士提反女子中學 1
King's College 英皇書院 3	Stewards Pooi Kei College 香港神託會培基書院 2
La Salle College 嶩沙書院 1	The Hong Kong Management Association K S Lo College 香港管理專業協會羅桂祥中學 1
Lui Cheung Kwong Lutheran College 路德會呂祥光中學 1	Tsuen Wan Public Ho Chuen Yiu Memorial College 荃灣公立何傳耀紀念中學 1
Maryknoll Convent School (Secondary Section) 瑪利諾修院學校(中學部) 3	TWGHS Chen Zao Men College 東華三院陳兆民中學 1
Munsang College (Hong Kong Island) 港島民生書院 4	TWGHS Wong Fai Nam College 東華三院黃笏南中學 2
Ning Po No.2 College 寧波第二中學 1	Wah Yan College, Hong Kong 香港華仁書院 1
N.T. Heung Yee Kuk Yuen Long District Secondary School 新界鄉議局元朗區中學 2	Wah Yan College, Kowloon 九龍華仁書院 1
Po Leung Kuk Ho Yuk Ching (1984) College 保良局甲子何玉清中學 1	Yan Chai Hospital Wong Wha San Secondary School 仁濟醫院王華湘中學 1
Po Leung Kuk Laws Foundation College 保良局羅氏基金中學 1	Ying Wa College 英華書院 2
Po Leung Kuk No.1 W.H. Cheung College 保良局第一張永慶中學 3	Ying Wa Girls' School 英華女學校 2



Successful stories

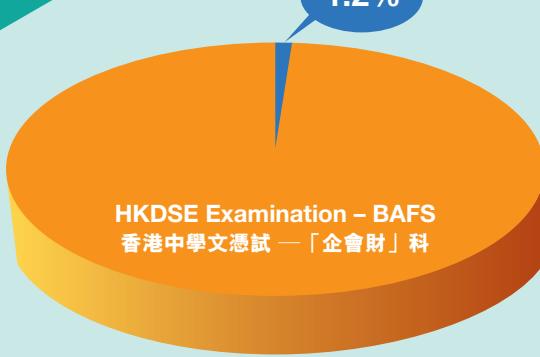
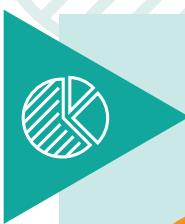
Take HKICPA/HKABE BAES Mock Examination to get level 5** in HKDSE Examination

The HKICPA/HKABE BAES Mock Examination equips BAES students to prepare for HKDSE Examination. Commented by the HKDSE 5** students, HKICPA/HKABE BAES Mock Examination is highly recommended as an ideal mock examination for helping them to prepare well and achieve outstanding result in their examinations. In 2025, statistics show that 75% of students (note 1) who achieved level 5** in the 2025 HKDSE Examination for the subject BAES had taken the HKICPA/HKABE BAES Mock Examination.

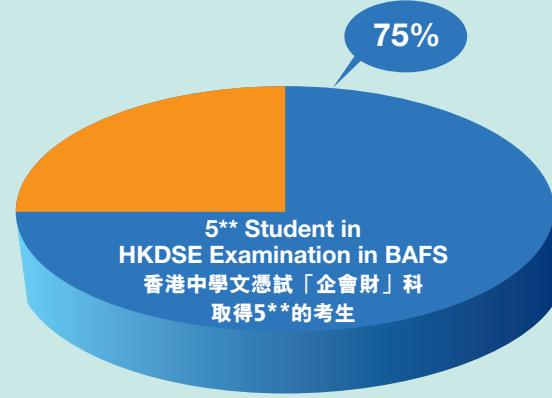
成功案例

報考「企會財模擬考試」為中學文憑試奪5**進發

由香港會計師公會及香港商業教育學會合辦的「企會財模擬考試」能為「企會財」科考生備戰香港中學文憑試。於香港中學文憑試「企會財」科考獲5**的考生指出「企會財模擬考試」提供理想的模擬環境，使他們能做好應試準備並於考試取得優異成績。數據顯示，於2025年香港中學文憑試「企會財」科取得5**的考生^{註1}當中，有75%參加了「企會財模擬考試」。



1.2% of HKDSE Examination 2025 candidates achieving level 5** in BAES.
1.2% 於2025年香港中學文憑試「企會財」科取得5**的考生



75% of candidates who achieved level 5** in the 2025 HKDSE Examination for the subject BAES had taken HKICPA/HKABE BAES Mock Examination as mock practice.
75% 於2025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 BAES Mock Examination candidates who took both Papers 1A/1B & 2A/2B in 2024/2025. As some candidates did not report their HKDSE Examination 2025 results to the Institute, the actual percentage may be higher than the reported figures.

註1：數據統計來自參與2024/2025年度香港會計師公會/香港商業教育學會「企會財模擬考試」卷一甲/卷一乙及卷二甲/卷二乙考生，由於未能取得所有考生之2025年香港中學文憑試成績，因此實際百分比有可能比公佈數據為高。

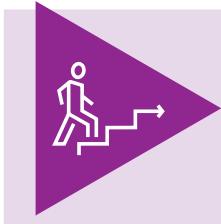


Performance statistics

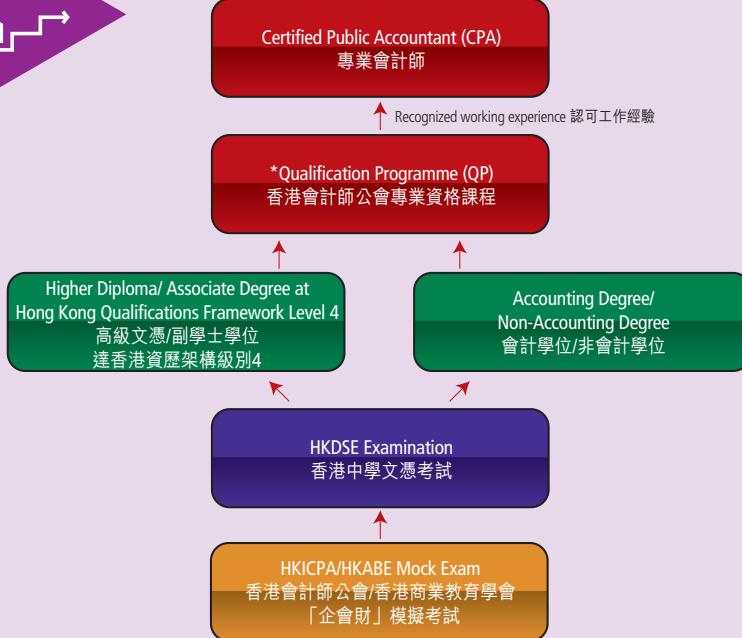
An analysis of the overall examination results will be provided during post-examination question review seminar.

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成為專業會計師。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)。

積極推動國際專業發展。現時公會擁有超過47,000名會員和約12,000名註冊學生。



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。

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，並為行業制訂準則。現時公會會員超過47,000名，學生人數約12,000。

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、專業操守及可持續披露準則，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。公會是頂尖會計機構全球會計聯盟及國際會計師聯合會的成員之一，

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。

Introduction to 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. The Institute is also a standard setter of the local accounting industry. The Institute has over 47,000 members and about 12,000 registered students.

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

The CPA designation is a top qualification



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

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