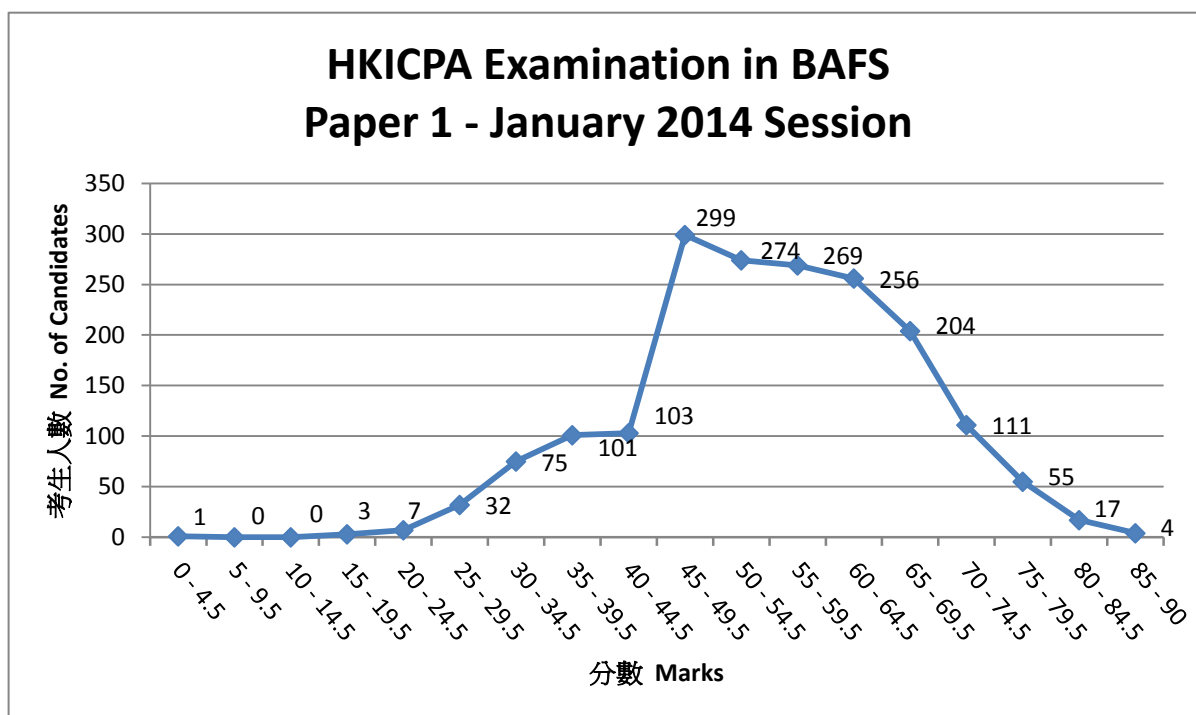




香港會計師公會「企會財考試」成績統計

Performance Statistics of HKICPA Examination in BAFS



卷一 - 會計及商業元素

Paper 1 – Accounting and Business Essentials

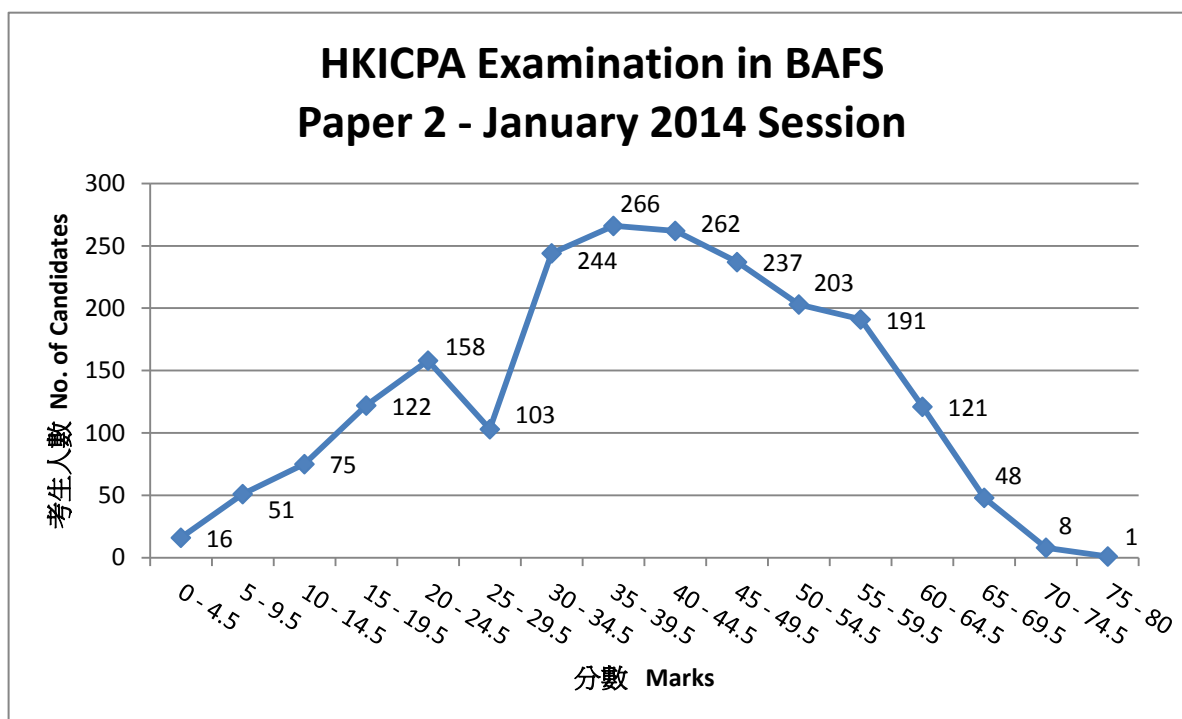
香港會計師公會「企會財考試」成績等級 Grading of HKICPA Examination in BAFS	分數 Marks	考生人數 No. of Candidates	香港中學文憑考試 等級# HKDSE Level#
合格 – 優異 Pass with Distinction	70 – 90	187 (10.3%)	5
合格 – 良好 Pass with Credit	62 – 69.5	355 (19.6%)	4
合格 Pass	52 – 61.5	540 (29.8%)	3
	45 – 51.5	407 (22.5%)	2
不合格 Fail	0 – 44.5	322 (17.8%)	1

此等級轉換只作為指示性參考，不代表考生在香港中學文憑考試中將考取的確切等級。

The grading conversion acts as an indicative reference only and it should not be regarded as the exact equivalence level that would be obtained in HKDSE Examination.

此等級轉換表顯示香港會計師公會「企會財考試」與香港中學文憑考試的對應等級。考試成績等級是根據香港會計師公會「企會財考試」二零一四年一月試期的成績釐定。考生須注意此等級轉換表只作為一項指示性參考，不應該被理解為考生在香港中學文憑考試中將考取的確切等級。

The grading conversion table shows the respective corresponding performance level between the HKICPA Examination in BAFS and the Hong Kong Diploma of Secondary Education (HKDSE) Examination. The results were based on the HKICPA Examination in BAFS January 2014 Session. Candidates should note that this grading conversion table only acts as an indicative reference and it should not be regarded as the exact equivalence level that would be obtained in HKDSE Examination.



卷二 - 基本財務及管理會計學

Paper 2 – Fundamentals of Financial and Management Accounting

香港會計師公會「企會財考試」成績等級 Grading of HKICPA Examination in BAFS	分數 Marks	考生人數 No. of Candidates	香港中學文憑考試 等級# HKDSE Level#
合格 – 優異 Pass with Distinction	59 – 80	208 (9.9%)	5
合格 – 良好 Pass with Credit	49 – 58.5	403 (19.1%)	4
合格 Pass	37 – 48.5	609 (28.9%)	3
	32 – 36.5	331 (15.7%)	2
不合格 Fail	0 – 31.5	555 (26.4%)	1

此等級轉換只作為指示性參考，不代表考生在香港中學文憑考試中將考取的確切等級。

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