

F5-F9 分季机考时间：

1 年 4 个考试窗口，分别为 3 月、6 月、9 月、12 月，考试结束后的 6 周得知成绩


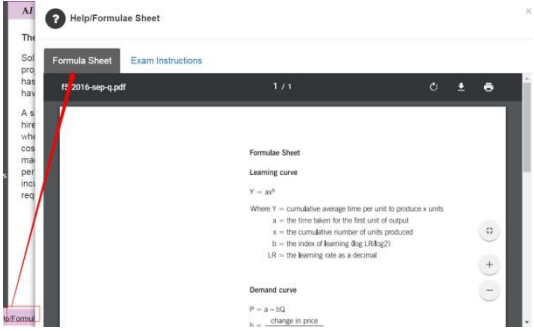
分季机考考点：与笔试考点一致

ACCA F5-F9 考试类别	
截止至 2017 年 12 月考季 F5-F9 可进行笔试	2018 年 3 月考季开始 F5-F9 实行全面机考
F5-F9 笔试考试时长：3 小时 15 分钟 考试开始前，考生拥有 10 分钟的读题时间	F5-F9 机考考试时长：3 小时 20 分钟 考试开始前，考生拥有 10 分钟的读题时间
F5-F9 笔试题型： Section A： Objective Test Question 客观题 Section B： Objective Test Case Question 客观案例题 每个案例包含 5 道选择题	F5-F9 机考题型： * 新增种子题 Seeded Question F5-F9 机考引入了 10 分的种子题，为题库测试之用 种子题不管答对还是答错，都不计入考试分数 种子题将出现在 section A 或 B 中，但是在答题时， 你并不知道哪些是种子题 Section A： Objective Test Question (客观题) 题型包括：单选题、多选题、填空题、拖拽题、下拉菜单 题、热点题以及热区题 Section B： Objective Test Case Question (客观案例题) 由 5 道客观题所组成 1 道案例题，共用一个 Case

Section C : Constructed Response (long) question 主观题	Section C : Constructed Response (long) question (主观题) 要求考生会使用 Microsoft 中的 Word 和 Spreadsheet 辅助答题，贴近现实工作的需求 Section A 和 Section B 由系统自动判分 Section C 由专家进行判分
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F5-F9 分季机考新题型与功能键一览

功能键名称	作用
Flag for Review 小旗子	标注不确定的题目，最后再做，通过导航栏可查找到原题 
Navigator Screen 导航屏	查找所有考题状态，Seen 表示看过，但是不一定完成，Incomplete 表示未完成 小旗子标注的题目为不确定题目，可以在最后时间里完成

	
Scrollbar 滑动条	当题目较长时，可以用来滑动看题 *如果没有看完，会有提示窗口弹出
Scratch Pad 草稿纸	机考有内置草稿纸，但是不建议使用，因为草稿纸的内容无法复制黏贴到 Answer 区域 如果想写任何内容，直接写到答题区即可，以免浪费时间
Formula Sheet 公式表	可在屏幕左下角的 formula sheet 中查询公式 
Calculator 计算器	尽可能自己带计算器（无储存功能），或者尽可能使用公式，以免因为操作不熟悉浪费时间
Highlight 强调功能	用“荧光笔”标注（只有在正式考试中才能看见，样卷中无此功能）
Strikethrough 删除线	针对类似 F7 的考试，每个用过的数字都可以用删除线标注 （只有在正式考试中才能看见，样卷中无此功能）

**Multiple
response
多项选择题**

关于多项选择题的几点重要提示

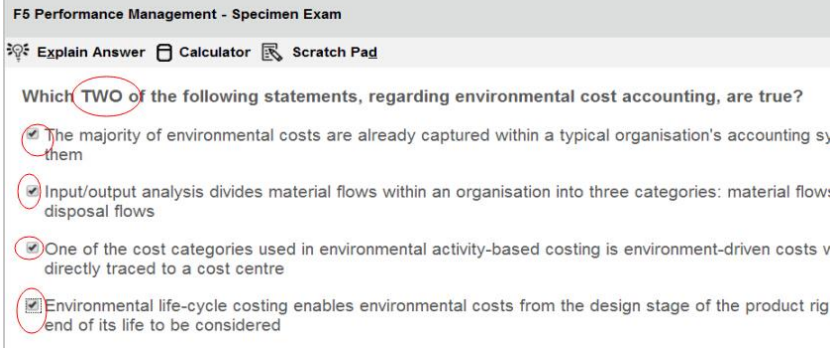
1、题目中，多项选择题会用大写字体表示

例题中，Which TWO of the following

大写的 TWO，表示这道题目应该有 2 个正确答案

2、但是，如果您选择了单个答案或者 4 个答案（多于 2 项），系统是不会提醒你的

3、即使是在最后的汇总屏幕中，把所选题做成单选，或者答案多于题目中的选项，系统仍然显示“Complete”，所以请考生千万注意审题



F5 Performance Management - Specimen Exam

🔍 Explain Answer 📊 Calculator 📝 Scratch Pad

Which **TWO** of the following statements, regarding environmental cost accounting, are true?

- The majority of environmental costs are already captured within a typical organisation's accounting system
- Input/output analysis divides material flows within an organisation into three categories: material flow, disposal flows
- One of the cost categories used in environmental activity-based costing is environment-driven costs which are directly traced to a cost centre
- Environmental life-cycle costing enables environmental costs from the design stage of the product right up to the end of its life to be considered

<p>Fill in the blank 填空题</p>	<p>关于填空题的几点重要提示</p> <p>1、填空题只需要填写数字，唯一可能用到的符合只会是小数点和负数，例如：-1035.42</p> <p>2、不需要填写千分位，不需要输入文字</p> <div data-bbox="496 562 1433 913"> <p>F5 Performance Management - Specimen Exam</p> <p>🔍 Explain Answer 🧮 Calculator 📄 Scratch Pad</p> <p>The selling price of product X is set at \$550 for each unit and sales for the coming year are expected to be 800 units. A return of 30% on the investment of \$500,000 in product X will be required in the coming year.</p> <p>What is the target cost for each unit of product X (to two decimal places)?</p> <p>\$ <input type="text"/></p> </div>												
<p>Drag and Drop 拖拽题 / 配对题</p>	<p>1、每个灰色的框里只有 1 个正确答案</p> <p>2、左边白色的选项可能多于右边的灰色框，此时，多余的答案为干扰项</p> <p>3、操作方法就是把正确的答案拖进灰色方框，配对即可</p> <div data-bbox="496 1122 1442 1615"> <p>F5 Performance Management - Specimen Exam</p> <p>🔍 Explain Answer 🧮 Calculator 📄 Scratch Pad</p> <p>A budget is a quantified plan of action for a forthcoming period. Budgets can be prepared using a variety of different methods.</p> <p>Match each of the following statements to the correct budgeting process.</p> <table border="1" data-bbox="523 1308 1342 1574"> <thead> <tr> <th>Statements</th> <th colspan="2">Budgeting approach</th> </tr> </thead> <tbody> <tr> <td>Builds in previous problems and inefficiencies</td> <td><input type="text"/></td> <td>Beyond budgeting</td> </tr> <tr> <td>Recognises different cost behaviour patterns</td> <td><input type="text"/></td> <td>Incremental budgeting</td> </tr> <tr> <td>Focuses employees on avoiding wasteful expenditure</td> <td><input type="text"/></td> <td>Activity-based budgeting</td> </tr> </tbody> </table> </div>	Statements	Budgeting approach		Builds in previous problems and inefficiencies	<input type="text"/>	Beyond budgeting	Recognises different cost behaviour patterns	<input type="text"/>	Incremental budgeting	Focuses employees on avoiding wasteful expenditure	<input type="text"/>	Activity-based budgeting
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<p>Hot Spot 热点题</p>	<p>答题时，是鼠标点击正确的线，点击时，鼠标会变成一个大叉“×”</p> <p>例如，这道题的正确答案是，最下方的 Minor Upgrade，只要点在这条线上的位置即可</p>												

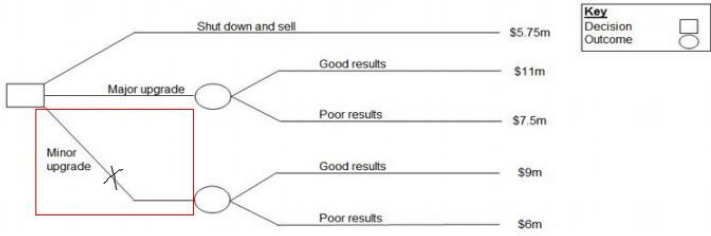
A leisure company owns a number of large health and fitness resorts, but one is suffering from declining sales and is predicted to make a loss in the actions:

- (1) Shut down the resort and sell off the assets
- (2) Undertake a major upgrade to facilities costing \$4.5m
- (3) Undertake a minor upgrade to facilities costing \$2m

The upgrades are predicted to have variable results and the probability of good results after a major upgrade is 0.8, whereas the probability of good results after a minor upgrade is 0.6.

The company is risk neutral and has prepared the following decision tree.

Using the information below, identify, by clicking on the relevant branch of the decision tree, which action the company should take.



Key
Decision
Outcome

用 Excel 制表

Excel 表格可以插入行、可以重置、可以缩进、增进、上标、下标，支持各种快捷键

- 1、机考可以直接使用公式，方便重复性计算，Update 数据即可，可以节约考试时间
- 2、类似 F7 报表类的题目，答案之间尽可能做成 interlink，这样如果更新一个数字，后面的数据也会同步更新
- 3、在正式考试中，考官会点击每一个设在单元格中的 Working 或者 Interlink，这样每个步骤依然会得分
- 4、在考试中，答案的美化是没有分数的，不用纠结

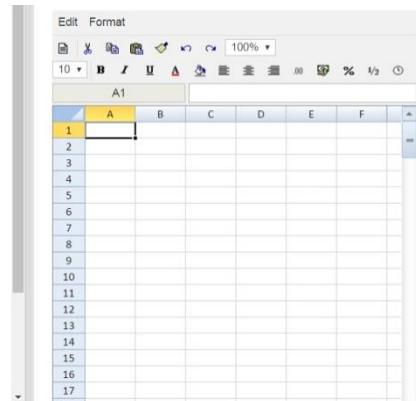
SCRUM

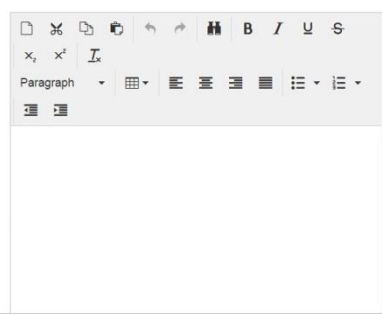
Scrum Ltd produces two products, the Webb and the Ellis. Budgeted data relating to these products on a per unit basis for August 2016 are as follows:

	Webb	Ellis
Selling price	\$150	\$100
Materials	\$80	\$30
Salesmen's commission	\$30	\$20

Each unit of product incurs costs of machining and assembly. The total capacity available in August 2016 is budgeted to be 700 hours of machining and 1,000 hours of assembly, the cost of this capacity being fixed at \$7,000 and \$10,000 respectively for the month, whatever the level of usage made of it. The number of hours required in each of these departments to complete one unit of output is as follows:

	Webb	Ellis
Machining	1 hour	2 hours
Assembly	2.5 hours	2 hours



主观题用 Word 或 Spreadsheet 回答	<p>SCRUM</p> <p>Scrum Ltd produces two products, the Webb and the Ellis. Budgeted data relating to these products on a per unit basis for August 2016 are as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>Webb</th> <th>Ellis</th> </tr> </thead> <tbody> <tr> <td>Selling price</td> <td>\$150</td> <td>\$100</td> </tr> <tr> <td>Materials</td> <td>\$80</td> <td>\$30</td> </tr> <tr> <td>Salesmen's commission</td> <td>\$30</td> <td>\$20</td> </tr> </tbody> </table> <p>Each unit of product incurs costs of machining and assembly. The total capacity available in August 2016 is budgeted to be 700 hours of machining and 1,000 hours of assembly, the cost of this capacity being fixed at \$7,000 and \$10,000 respectively for the month, whatever the level of usage made of it. The number of hours required in each of these departments to complete one unit of output is as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>Webb</th> <th>Ellis</th> </tr> </thead> <tbody> <tr> <td>Machining</td> <td>1 hour</td> <td>2 hours</td> </tr> <tr> <td>Assembly</td> <td>2.5 hours</td> <td>2 hours</td> </tr> </tbody> </table>		Webb	Ellis	Selling price	\$150	\$100	Materials	\$80	\$30	Salesmen's commission	\$30	\$20		Webb	Ellis	Machining	1 hour	2 hours	Assembly	2.5 hours	2 hours	<p>(c) Briefly discuss whether Scrum should accept the offer of additional machine hours at double the normal rate. (4 marks)</p> 
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F5-F9 考题数量与分值

科目	考题数量与分值
F5 Performance Management 业绩管理	Section A 客观题，共 15 题，每题 2 分，共 30 分 Section B 案例题，共 3 个案例，每个案例包含 5 道客观题，每题 2 分，共 30 分 Section C 主观题，共 2 道主观题，每题 20 分，共计 40 分
F6 Taxation 税法	Section A 客观题，共 15 题，每题 2 分，共 30 分 Section B 案例题，共 3 个案例，每个案例包含 5 道客观题，每题 2 分，共 30 分 Section C 主观题，共 3 道主观题，1 题 10 分，2 题 15 分，共计 40 分
F7 Financial Reporting 公司报告	Section A 客观题，共 15 题，每题 2 分，共 30 分 Section B 案例题，共 3 个案例，每个案例包含 5 道客观题，每题 2 分，共 30 分 Section C 主观题，共 2 道主观题，每题 20 分，共计 40 分

F8 Audit and Assurance 审计与鉴证	F8 的考试题型分为 2 个 Section : Section A 案例题, 共 3 个案例, 每个案例包含 5 道客观题, 每题 2 分, 共 30 分 Section B 主观题, 1 个 30 分的主观题 + 2 个 20 分的主观题
F9 Financial Management 财务管理	Section A 客观题, 共 15 题, 每题 2 分, 共 30 分 Section B 案例题, 共 3 个案例, 每个案例包含 5 道客观题, 每题 2 分, 共 30 分 Section C 主观题, 共 2 道主观题, 每题 20 分, 共计 40 分