沪江网校

沪江财会 财经互联网教育领先品牌

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

复习纲要

PART A The nature, source and purpose of management information

1. Accounting for management

重点学习管理会计的特点，计划的三个层级和好信息的特点。*非重点内容*

2. Sources of data

主要是各种信息分类方法的掌握和各种抽样的方法

3 Cost classification

主要掌握各种成本分类方法，相关图形的画法。*比较重要*

4 Presenting information

图形的画法。*非重点内容*

ss.com

沪

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

复习纲要

PART B Cost accounting techniques

1. Accounting for material, labour and overheads

1) 材料相关文档：存货的控制，最重要的是 EOQ 模型以及相应成本的计算

2) 掌握人工薪酬体系，直接与间接的分类，人工相应比率的计算和理解

3) 吸收成本法和边际成本法是 F2 的核心成本方法，要全面掌握

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

复习纲要

PART B Cost accounting techniques

2. Absorption and marginal costing

1) 吸收成本法和边际成本法是 F2 的核心成本方法，要全面掌握

2) 吸收成本法中三个步骤的计算，吸收不足与吸收过度的计算和意义

3) 边际成本和吸收成本法的利润计算和优缺点对比

jclass.com
沪江网

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

复习纲要

PART B Cost accounting techniques

3. Cost accounting methods

1) Job 中成本的归集

2) 服务业的特点，Service 中单位成本的计算

3) Process 成本法中 loss 和 WIP，joint product，by product 的区别与成本分摊方法

4. Alternative cost accounting principles

理解即可，没有计算

hjclass.com

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

复习纲要

PART C Budgeting

1. Nature and purpose of budgeting

   理解相应的术语即可

2. Statistical techniques

   1) 重点掌握 high-low method，linear programming 中系数 r 的含义，

   2) Time series 中 seasonal variance 的处理

   3) Index 中不同时期价格的对比计算

3. Budget preparation

   Functional budget， cash budget 和 Flexible budgets 的编制

.hjclass.com

沪

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

复习纲要

PART C Budgeting

4 Capital budgeting and discounted cash flow

重点掌握 Payback period， NPV， IRR 的计算和优缺点，贴现的利息率计算和 annuity 的相关分析以及 relevant cost 的概念

5 Behavioural aspects of budgeting

Top down 和 bottom up 的特点，以及 budget 对员工的作用。理解即可。

hjclass.com

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

复习纲要

PART D Standard costing

1) Variance 的计算和导致的原因及影响，非常重要的内容，重点掌握。

2) Reconciliation of variance 经常考核，要重点掌握的内容。

www.hjclass.com

PART E Performance measurement

1. Financial performance indicators

   各种财务比率和非财务比率的计算，包括 ROI 和 RI 的对比，重要内容。

2. Framework

   The balanced scorecard 的理解，重要内容。

3. Not for profit organization

   特点和 3E 原则，理解即可

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

考试题型分析

Exam Format

F2 - Management Accounting

Section A

- Contains 35 OT questions
- Each question worth 2 marks (70 marks in total)

Section B

- Contains 3 MTQs
- Each question worth 10 marks (30 marks in total)

All questions within each section are compulsory.

B部分包括3道MTQ‘多任务题’，每道题10分，共30分。2014年引入的‘多任务题’，题干包含了单一或多个背景描述，提出系列问题，旨在丰富考试形式，从多维度去考察考生对知识点的掌握程度。也为了能更好的符合实际工作的需要，培养ACCA学员能在实践中就一个问题从多个角度去思考。

A和B部分所有题目都是必答题，也就是不能选择性作答

MTQ笔考题型请参考
F2 Specimen Exams

沪江网校 www.hjclass.com

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

考试题型分析

MTQ Format

An MTQ may contain:

- A single part

  Gapfill only

- Multiple parts containing any of the following:

  Multiple Choice

  Multiple Response

  Multiple Response Matching

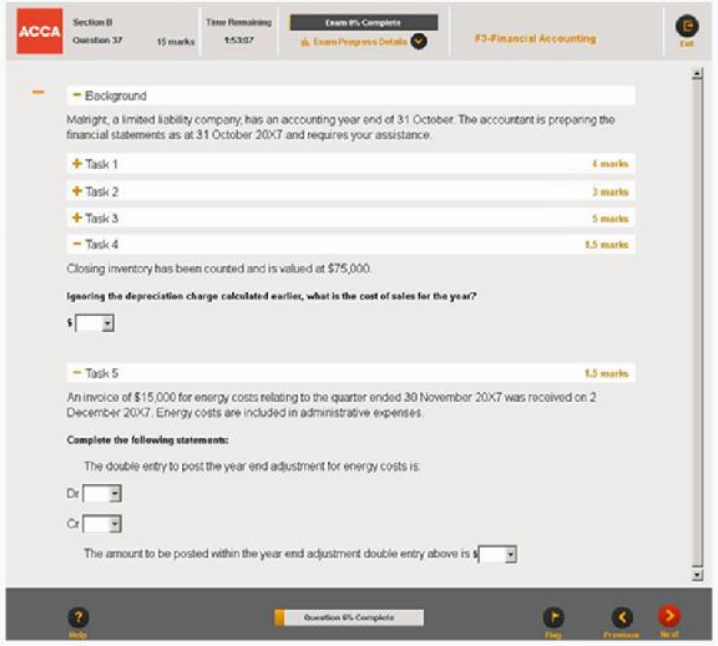
  Number Entry

  Gapfill

  Hotspot

只有填空，参考后续Gapfill题型分析

或包括此六种题型，见后续详细分析



MTQ题目界面例子

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

考试题型分析

• Multiple Choice	You are required to choose one answer from a list of options by clicking on the appropriate radio button	单选题
• Multiple Response	You are required to select more than one response from the options provided by clicking the appropriate tick boxes	多选题
• Multiple Response Matching	You are required to select a response to a number of related statements by clicking on the radio button which corresponds to the appropriate response for each statement	多项选择题
• Number Entry	You are required to key in a numerical response to the question	填数字
• Gapfill	You are required to enter answers into blank answer areas	填空题
• Hotspot	You are required to choose one or more answers by clicking on the appropriate hotspot area/areas on an image	热点选择题

www.hjclass.com

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校 www.hjclass.com

考试题型分析

Question Types

1 Multiple Choice

A company uses an overhead absorption rate of $3.50 per machine hour, based on 32,000 budgeted machine hours for the period. During the same period the actual overhead expenditure amounted to $108,875 and 30,000 machine hours were recorded on actual production

By how much was the total overhead under or over absorbed for the period?

- Over absorbed by $3,875
- Over absorbed by $7,000
- Under absorbed by $3,875
- Under absorbed by $7,000

如何回答单选题？

- 从所有选项中选择一个正确答案

- **得分规则：**
  - 不作答无得分
  - 选错无得分
  - 选对此题得满分

网校 www.hjclass.com

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校 www.hjclass.com

考试题型分析

Question Types

2 • Multiple Response

Select TWO ways in which Kinn could overcome the problems caused by the restriction in material supply.

- ☐ Seek alternative sources of supply
- ☐ Seek cheaper sources of supplies
- ☐ Consider the most efficent use of the material
- ☐ Consider the most efficient ordering policy

In Section A OTs

➢ 从所有选项中选择一个或几个正确答案，正确答案个数题目会告知。

➢ **得分规则：**
- 不作答无得分
- 选项个数未达到题目要求无得分
- 任何一个选项选错无得分
- 选项正确且个数满足题目要求能得满分

In Section B **MTQs**

➢ 从所有选项中选择一个或几个正确答案，正确答案个数题目会告知。

➢ **得分规则：**
- 不作答无得分
- 选项个数未达到题目要求无得分
- 选项个数已达到题目要求，其中选对的选项可得分（partial marking）
- 选项正确且个数满足题目要求能得满分

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校 www.hjclass.com

考试题型分析

Question Types

3 • Multiple Response Matching

Select the best form of communication method for each of the following objectives

	Conference	Face to face meetings	Report	Notice board
Generate new ideas	○	○	○	○
Reach large audience over a wide area	○	○	○	○
Explain complex facts and arguments	○	○	○	○
Transmit information cheaply to a large number of people	○	○	○	○

In Section A OTs

- 作答每一行的选择，并且每一行中只能选择一个答案
- **得分规则：**
  - 不作答无得分
  - 遗漏任何一行无得分
  - 任何一个选项选错无得分
  - 所有选项正确且每行都作答能得满分

In Section B MTQs

- 作答每一行的选择，并且每一行中只能选择一个答案
- **得分规则：**
  - 不作答无得分
  - 有正确选项的答题行可得分（partial marking）
  - 所有选项正确且每行都作答能得满分

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

考试题型分析

Question Types

4 • Number Entry

Ruth started trading a year ago. She sells her products at a mark-up of 30%. In the first year of trading, she bought goods for $25,800. Her sales in the year were $30,888.

What is the value of Ruth's closing inventory?

$

如何回答数字填写题目？

- 只能填入数字、负号、小数点，这些字符
- 负数举例：-10234.35

- **得分规则：**

- 不作答无得分
- 答错无得分
- 答对得满分

ACCA

ACCA F2 《管理会计》备考摘要

沪江网校
www.hjclass.com

考试题型分析

Question Types

5

- Gapfill (MTQ only)

Keswick Co acquired 80% of the share capital of Derwent Co on 1 June 20x5. The summarised draft statements of profit of loss for Keswick Co and Derwent Co for the year end 20x8 are shown below.

	Keswick Co	Derwent Co
	$'000	$'000
Revenue	8,400	3,200
less: Cost of sales	4,600	1,700
Gross profit	3,800	1,500
less: Distribution costs	1,500	510
Administrative costs	700	450
Profit before tax	1,600	540
less: Tax	600	140
Profit for the year	1,000	400

During the year Keswick Co sold goods costing $1,000,000 to Derwent Co for $1,500,000. At 31 May 20x8, 30% of these goods remained in Derwent Co's inventory.

Use the information above to complete the following financial statement:

	$'000
Revenue	
Cost of sales	
Gross profit	
Distribution costs	
Administrative costs	

如何回答填空题？

- 一种是填写数字，按要求填写正确答案
- 另一种是下拉菜单选择，从中选择一个正确答案
- 有可能在Section B中做为一道题单独出现，或做为MTQs题目的一部分

- **得分规则：**
- 不作答无得分
- 答错或选错无得分
- 答对或选对得满分

ACCA

ACCA F2 《管理会计》备考摘要

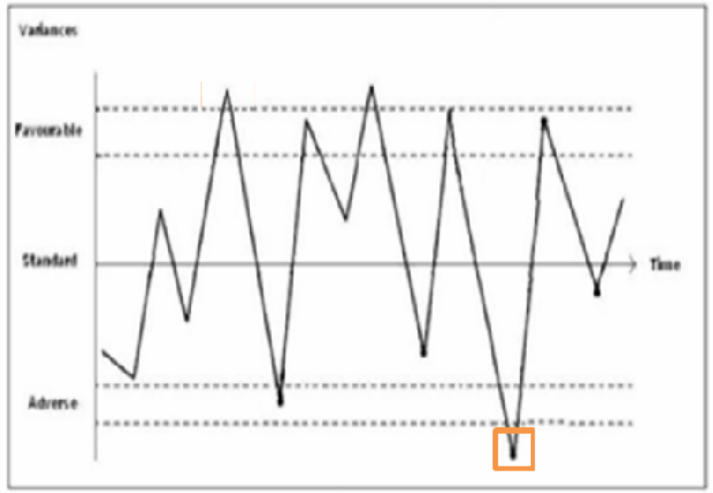
沪江网校 www.hjclass.com

考试题型分析

Question Types

6 • Hotspot (MTQ only)

Francis plc. uses control charts to help with investigation of variances. The following shows a variance control chart for direct labour variances. Actual costs are plotted on the diagram as a percentage of standard costs as they occur.



Where is the least favourable variance on the above graph?

热点选择题（仅出现在MTQ中）--题目要求单选的：

- 选择一个‘热点’作答，被选中的‘热点’会高亮显示

- **得分规则：**
  - 不作答无得分
  - 选错无得分
  - 选对得满分

热点选择题（仅出现在MTQ中）--题目要求多选的：

- 选择一个或多个‘热点’作答
- 要求‘热点’个数会在题目中标明
- 被选中的‘热点’会高亮显示

- **得分规则：**
  - 不作答无得分
  - 全部选错无得分
  - 选对的‘热点’可以得分
  - 全部选对可得满分

ACCA

沪江财会 专注于财会金融证书培训

会计从业，会计职称，CPA，ACCA，CFA，FRM，CMA，投资理财，银行从业等热门黄金证书课程

备考干货，一扫即得