

FR: Financial Reporting 财务报告

2019.09-2020.06 考纲解析

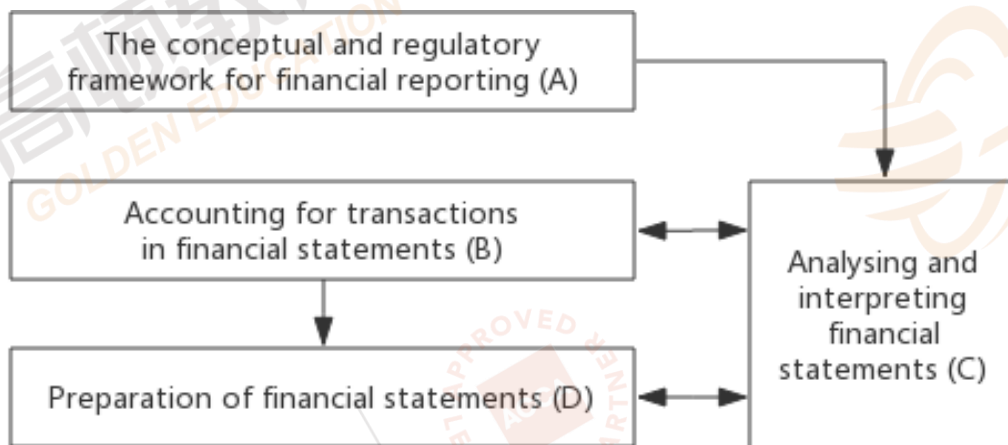
一、Relation Diagram 科目关联性



FR 科目属于 ACCA 财务会计体系，是 FA《财务会计》的后续课程，也为后续高阶课程 SBR《战略商业报告》提供基础。

FR 与 ACCA 很多科目都有间接关系，例如 LW《公司法与商法》为财报提供法律基础，FR 为 AA《审计与鉴证》提供财务理论基础，财报知识帮助学员更容易理解商业环境活动（SBL《战略商业领袖》）等。

二、New Framework and Syllabus 新的科目框架和考纲



根据 2019 年最新的 Conceptual Framework for Financial Reporting, 计量方法中删除了原来的可实现净值 (net realisable value) 以及未来现金流的折现值 (present value of future cash flows), 改为使用价值 (value in use), 如下图所示:

Explain and compute amounts using the following measures:

i) historical cost

ii) current cost

iii) value in use

→ FR 新增考点

iv) fair value

Explain and compute amounts using the following measures:

i) historical cost

ii) current cost

iii) net realisable value

iv) present value of future cash flows

→ FR 删减考点

v) fair value

Table 2 – Additions

	Section and subject area	Reason for change
A2c)	c) Explain and compute amounts using the following measures : ^[2] i) historical cost ii) current cost iii) value in use v) fair value	This learning outcome has been updated to reflect the revised Conceptual Framework for Financial Reporting® (March, 2018)

新考纲下，需要学员掌握 historical cost, current cost, value in use, fair value 的计算和概念。

- ✓ Value in use. The present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.

这个方法应用在 measurement of assets held for sale

- ✓ Current cost: Assets are carried at the amount of cash or cash equivalents that would have to be paid if the same or an equivalent asset was acquired currently.
- ✓ Fair value: Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

三、About examination 关于考试

以下是 FR 科目的考试形式和分值分布：

Sections 考试模块		Examination 考试信息
Section A	15*2' = 30' 15 道客观题，每道 2 分	考试形式：分季 CBE 机考 考试时长：3 小时 满分：100 分（50 分及格）
Section B	3*5*2' = 30' 3 道案例题， 每个案例包含 5 道客观题，每题 2 分	
Section C	2*20' = 40' 2 道主观题，每题 20 分	

* 从 2019 年 6 月考季开始，FR 考试中将删除种子题 (seeded content)

* 从 2019 年 6 月考季开始，FR 考试时长变为 3 小时