

Contents 目錄

考生常犯錯誤大解構	2
考試概覽	4
歷屆企會財科出題趨勢分析	6

必修部分 Compulsory Part

營商環境 Business Environment

Chapter 1	Hong Kong Business Environment.....	10
Chapter 2	Forms of Business Ownership.....	19
Chapter 3	Business Ethics and Social Responsibilities	35

管理導論 Introduction to Management

Chapter 4	Management Functions	41
Chapter 5	Key Business Functions	55
Chapter 6	Small and Medium Enterprises (SMEs)	65

會計導論 Introduction to Accounting

Chapter 7	Purposes of Accounting and Uses of Financial Statements	73
Chapter 8	The Accounting Cycle - Double Entry System	81
Chapter 9	The Accounting Cycle - Trial Balance	96
Chapter 10	The Accounting Cycle - Financial Statements	104
Chapter 11	Accounting Assumptions, Principles and Conventions	121
Chapter 12	Basic Ratio Analysis.....	128

基礎個人理財 **Basics of Personal Financial Management**

Chapter 13	Time Value of Money.....	138
Chapter 14	Consumer Credit	145
Chapter 15	Personal Financial Planning and Investment.....	152
Chapter 16	Stock Trading as an Investment.....	164

會計單元 Accounting Module

財務會計 **Financial Accounting**

Chapter 17	Books of Original Entry and Types of Ledgers	170
Chapter 18	Period-end Adjustments Relating to the Preparation of Financial Statements	178
Chapter 19	Financial Reporting for Partnership.....	210
Chapter 20	Financial Reporting for a Limited Company	239
Chapter 21	Bank Reconciliation Statement.....	254
Chapter 22	Correction of Errors	266
Chapter 23	Generally Accepted Accounting Principles.....	286
Chapter 24	Financial Analysis.....	292
Chapter 25	Incomplete Records	305

成本會計 **Cost Accounting**

Chapter 26	Cost Classification, Concepts and Terminology.....	323
Chapter 27	Absorption and Marginal Costing	331
Chapter 28	Cost-Volume-Profit Analysis	343
Chapter 29	Cost Accounting for Decision-making	353