

On-Demand CBE Student Information Sheet

机考考生考试须知

Think Ahead 

TO BE HANDED TO ALL STUDENTS REGISTERING FOR CBES IN ADVANCE OF EACH CBE SESSION

请在每场机考前将本《考试须知》派发给所有报名参加机考的考生。

This document must be read and understood in full, by each student, prior to sitting each computer-based exam.

每位考生必须在参加每场机考之前完整阅读并充分理解《考试须知》中的各项内容。

ACCA offers computer-based exams for the first seven papers within the Foundations in Accountancy suite of awards and papers AB, MA, FA and LW of the ACCA Qualification.

ACCA为会计基础系列资格证书中的头七科考试以及ACCA资格证书中的AB、MA、FA和LW考试提供机考。

HOW DOES IT WORK?

机考如何进行？

The exams are conducted at centres which are licensed by ACCA.

考试在ACCA授权的考试中心进行。

Centres register students for the computer-based exams via ACCA's online administration system. They download exams for each student, the exams are then sat offline and results uploaded to the ACCA server upon completion of the exams.

考试中心通过ACCA的在线管理系统为考生报名参加机考。考试中心会为每位考生下载考试内容，然后考生在离线状态参加考试。考试完成后，考试结果会被上传到ACCA的服务器上。

If you intend sitting ACCA's CBEs you must, in the first instance, be registered with ACCA. The centre will require the following personal information from you as well as proof that you are a registered and eligible student:

如果您有意参加ACCA机考，您首先必须注册成为ACCA考生。考试中心将要求您提供以下个人信息以及您是一名已注册且符合资格的考生的证明：

- your ACCA student registration number
- date of birth (in day, month, year format)
- full name and address
- the qualification for which you are studying
- email address
- telephone number
- gender.
- 您的ACCA考生注册号
- 出生日期(格式为日、月、年)
- 全名与地址
- 正在学习的资格认证
- Email (电子邮箱) 地址
- 电话号码
- 性别

This information will be used only for the purposes of registering you as a student for the exams and informing ACCA of your exam results. The centre is required to inform you of the use of these personal details and the purpose for which the information will be used under the terms of data protection legislation.

以上信息将仅用于为您作为考生报名参加机考以及向ACCA通知您的考试成绩。我们要求考试中心向您说明以上个人信息的使用情况和根据数据保护法律而使用以上信息的目的。

You should also be aware that ACCA is entitled to provide such information to the centre as it requires to do so from time to time. ACCA shall do so solely for the purposes of the administration of the exams and such information may be passed to a centre in a country where no data protection legislation exists.

您还应了解，ACCA有权因情况所需而不定期向考试中心提供以上信息。ACCA收集上述数据仅用作考试管理，且以上信息或会传送给所在国并无数据保护法律的考试中心。

To prove you are registered and eligible to sit the requested CBEs, you will be required to provide your registration number, date of birth and contact details to the centre. You must also provide a valid, and official, form of photographic identification, eg passport. Failure to provide an official form of photographic identification will mean you cannot be booked in for a CBE session.

为证明您是已注册且符合参加机考资格的考生，您需要向考试中心提供您的注册号、出生日期和联系方式。您还必须提供一份由官方出具、带有相片的有效身份证明文件，例如护照。如果无法提供一份上述身份证明文件，考试中心将无法为您报名参加机考。

The CBE centre will also require you to pay a fee directly to them to cover the administration, invigilation and exam fee costs.

机考考试中心还将要求您向其直接支付一笔费用，用于包含管理考试、监考和考试费的开销。

It may be possible for special arrangements to be made during exams for students who have a long term or permanent disability, indisposition, are visually impaired or who have a specific learning difficulty that might affect their exams. If you require such support, please notify the exams department by raising a request on the Additional Support Portal (access via the Disability Support link on the MyACCA page) at least three weeks in advance of your exam session. To allow us to fully consider your request, supporting documentary medical evidence must also be submitted. You should also contact the CBE centre's examinations co-ordinator ahead of the exam session to make them aware of any adjustments which have been approved by ACCA.

针对具有长期或永久残障、微恙、视力受损或有学习障碍而影响考试的考生，我们有可能为您在考试过程中作出特殊的安排。如果您有需要获得以上协助，请在您的考试日期前至少提前三周通过“额外协助页面”(在MyACCA页面上点击“残障协助”链接进入)知会考试部门。为了全面评估您的请求，您还必须提交协助说明的医疗证明文件。您还应在考试前联系机考考试中心的考试协调员，让其知晓ACCA已核准的任何调整措施。

WHAT CAN YOU EXPECT?

机考的环境与设施

Once the centre has registered you for the exam you will be given a time and date for the exam by the centre's examination co-ordinator. On the day of the exam, you will be provided with a workstation where you will attempt the exam. Workstations have to conform to standards and specifications laid down by ACCA.

These have to be quietly situated, with individual PCs separated from other students, free from glare and conform to current health and safety requirements. An invigilator will be on hand to assist you with any queries you may have at the time of sitting the exam.

一旦考试中心为您完成机考报名，考试中心的考试协调员将向您提供考试的日期和时间。在考试当日，考试中心将为您提供一个参加考试的考试桌。考试桌的设置必须达到ACCA所规定的标准与规范。考试桌必须位于安静的环境中，每位考生使用的电脑应与其他考生的相互独立、不刺眼、符合现有的健康与安全要求。监考人员将在场为您在参加考试时可能出现的任何咨询提供协助。

WHAT ABOUT THE EXAM ITSELF?

机考考试本身

For all exams you will be given:

- paper to do your rough workings
- on-screen instructions showing you how to navigate through the exam screens.

在所有机考中，您均可：

- 获得打草稿的纸张
- 在屏幕上显示如何操作考试屏幕的指引

If you are sitting FMA/MA, Management Accounting you will be provided with a formulae sheet, present value table and annuity table on screen.

如果您参加的是FMA/MA、会计管理科目的考试，您将在电脑屏幕上获得公式表、现值表和年金表。

Prior to the exam start time the invigilator will read instructions to you. You will then be required to start the exam software which will prompt you to input your ACCA registration number and date of birth, to provide access to your exam. The invigilator will check the details on screen, your identity against your photographic ID and will ensure that you have been assigned the correct exam. You will then be permitted to start the exam.

考试开始前，监考人员将向您宣读考场规则。然后您需要启动考试软件，此时软件将提示您输入ACCA注册号和出生日期，以此接入您的考试内容。监考人员将核对屏幕上的信息、对照

您带有相片的身份证明文件核对身份，并将确保向您提供了正确的考试科目。在获得监考人员的许可后您就可以开考了。

CBE QUESTION TYPES

机考题目类型

The types of questions contained in the exams are:

考试中所包含的题目类型有：

- Multiple choice – where you are required to choose one answer from a list of options by clicking on the appropriate 'radio button'.

单项选择—您需点击相应的“单选按钮”，从多个选项中选择一作答。

- Multiple response – where you are required to select more than one response from the options provided by clicking the appropriate tick boxes.

多项选择—您需点击相应的打钩框，从多个选项中选择多于一个回应作答。

- Multiple response matching – where 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.

多项回应配对—您需点击与各项陈述相匹配的“单选按钮”，为多个具有相关性的陈述选择匹配的回应该作答。

- Number entry – where you are required to key in a numerical response to the question.

数字输入—您需输入一个数字作答。

The Introductory and Intermediate Certificate in Financial and Management Accounting exams FA1, MA1, FA2 and MA2 exams will contain the Objective Test (OT) questions listed above – all two marks.

初级/中级商业与会计证书FA1、MA1、FA2和MA2将包含以上所列的客观测试(OT)题目，每题计作两分。

The Diploma in Accounting and Business (FAB, FMA & FFA) and ACCA Qualification exams will contain the OTs outlined above in Section A and Multi Task Questions (MTQs) in Section B. MTQs are a series of tasks to be completed which relate to one or more scenarios.

商业会计证书 (FAB、FMA和FFA)以及ACCA资格证书考试在第一部分将包含以上所列的客观测试(OT)题目，在第二部分中包含多项任务题(MTQ)。多项任务题(MTQ)是一系列需要完成与多个场景有关的题目。

The following additional question types may also be present in MTQs:

多项任务题(MTQ)中可能还会出现以下其它的题目类型:

- Gapfill – where you are required to enter answers into blank answer areas.
填空—您需要在空白处输入答案作答。
- Hotspot – where you are required to choose one or more answers by clicking on the appropriate hotspot area/areas on an image.

热点—您需要点击相应图片上的热点部分选择一个或多个答案作答。

To allow you to become familiar with the question types above, and the operation of the CBE software, specimen exams are available for each paper on ACCA's website.

为了熟悉以上题目类型以及机考软件的运作, 您可在ACCA网站上查阅每科考试的样题。

EXAM FORMAT

考试形式

Foundations in Accountancy

财会基础资格

Introductory Certificate in Financial and Management Accounting (FA1 and MA1)

初级商业与会计证书(FA1和MA1)

Each exam:

每场考试

- is of two hours' duration
均为两小时
- contains 50 questions
包含50道题
- is out of 100 marks
满分为100分
- has a pass mark of 50%
50%正确率即为通过
- contains two-mark objective test questions –multiple choice questions only.
包含每题计作两分的客观考试题, 这些仅为多项选择。

Intermediate Certificate in Financial and Management Accounting (FA2 and MA2)

中级商业与会计证书(FA2和MA2)

Each exam:

每场考试

- is of two hours' duration
均为两小时
- contains 50 questions
包含50道题
- is out of 100 marks
满分为100分
- has a pass mark of 50%
50%正确率即为通过
- contains the following objective test questions (OTs) -all worth two marks:
 - multiple choice questions
 - multiple response questions
 - multiple response matching questions
 - number entry questions.包含以下客观测试题(OT), 每题计作两分
 - 多项选择
 - 多项回应
 - 多项回应配对
 - 数字输入

Diploma in Accounting and Business (FAB, FMA and FFA)

商业会计证书(FAB、FMA和FFA)

Each exam:

每场考试

- is of two hours' duration
均为两小时
- contains 50 questions
包含50道题
- is out of 100 marks
满分为100分
- has a pass mark of 50%
50%正确率即为通过
- contains 2 sections:
 - section A contains objective test questions (OTs)
 - section B contains multi-task questions (MTQs).包含两个部分:
 - 第一部分为客观测试题(OT)
 - 第二部分为多项任务题(MTQ)

ACCA Qualification (AB, MA, FA and LW)

ACC专业资格证书(AB、MA、FA和LW)

Each exam:

每场考试

- is of two hours' duration
均为两小时
- is out of 100 marks
满分为100分
- has a pass mark of 50%
50%正确率即为通过
- contains 2 sections:
 - section A contains objective test questions (OTs)
 - section B contains multi-task questions (MTQs).包含两个部分:
 - 第一部分为客观测试题(OT)
 - 第二部分为多项任务题(MTQ)

To allow you to become familiar with the question types above, and the operation of the CBE software, specimen exams are available for each paper on ACCA's website.

为了熟悉以上题目类型以及机考软件的运作, 您可在ACCA网站上查阅每科考试的样题。

DURING THE EXAM

考试过程中

The screen is locked down to ensure that only the exam software runs.

电脑屏幕会被锁定, 确保仅有考试软件在运行。

You cannot use the on-screen calculator function.

您无法使用屏幕上的计算器功能。

The keyboard and mouse must only be used for the purpose of answering questions. Any key presses not for the purpose of answering questions are prohibited and automatically reported to ACCA.

键盘和鼠标必须仅用于考试作答的目的。不得出于非答题目的而使用键盘或鼠标。如有违反将自动报告给ACCA。

ANSWERING QUESTIONS

回答问题

During the exam you will be required to select or input your answer on-screen to the questions set. When you answer a question, your answer will automatically be saved.

在考试过程中，您需要在屏幕上选择或输入题目的答案。答题时，您的答案将自动被保存。

You can revisit questions and change your answers at any time during the exam.

在考试过程的任何阶段，您都可以重新回看题目和修改答案。

You can change your answer, move back or forward through the exam, skipping questions and returning to them at any time, provided that you do not quit from the program and that you do not exceed the time allocated overall for the exam.

只要不退出考试程序、不超过考试的整体时间，您都可以在任何时候修改答案、回看或快进考试内容、跳过题目和返回题目所在页面。

You can navigate between questions by clicking the next or previous button. You can also move to any specific question by clicking on a question number from the Exam Progress Details panel.

点击“下一题”或“上一题”按键，您可以在题目之间进退。您还可以点击“考试进度信息”控制板中的题号进入对应的题目。

The exam will automatically finish after the allocated time has been reached.

在到达既定的考试时间时，考试将自动结束。

If you wish to finish the exam early, click on the 'Exit' button. You will be notified if there are any incomplete questions or any questions remaining flagged and asked if you wish to proceed. If you do proceed, you will not be able to return to the exam.

如果想要提前完成考试，请点击“退出”按键。如果还有任何尚未完成的题目或标有记号的题目，系统将自动通知您，并询问您是否希望继续退出。如果选择继续退出，您将无法重新返回考试。

The instructions provided on the exam day will explain these steps in detail.

考试当天提供的各项指引将对以上步骤作详尽的解释说明。

AT THE END OF THE EXAM

考试结束时

The % mark which you have achieved will be shown on screen together with confirmation of whether your attempt at the exam has been successful. Print two copies of the provisional result notification when instructed to do so. Please retain one copy and leave the other with the invigilator.

电脑屏幕上将会显示您所取得的%分数并确认您是否成功通过了考试。在显示打印指令时，请打印两份临时成绩通知。请您自行保留一份，另外一份交给监考人员。

Your rough workings booklet and all instructions remain the property of ACCA, and will be collected by the invigilator and will not be returned to you.

您打草稿的纸张以及所有指引均为ACCA所有，监考人员会将其收回并不会归还给您。

WHAT HAPPENS NEXT?

下一步

The CBE centre is required to upload your exam results to ACCA's server within a specified period of time. ACCA will process your result and will update your student record to reflect your CBE result.

机考考试中心需要在规定的时间内将您的考试成绩上传到ACCA的服务器。ACCA将处理您的成绩，并将更新您的考生记录，以体现您的机考成绩。

The CBE centre is responsible for the administration, scheduling, cancellation and delivery of your exam. Any queries or complaints should be referred to the centre's examinations coordinator in the first instance before contacting ACCA.

机考考试中心的职责是管理考试、安排时间、取消和执行您的考试。如有任何咨询或投诉，您应在联系ACCA之前首先与考试中心的考试协调员接洽。

Where an exam is suspended, cancelled or otherwise nullified by ACCA (the examining board), it shall apply its compensation policy as follows:

如遇考试暂停、取消或被ACCA委员会宣布无效，以下补偿政策将予以适用：

If an examination paper(s) attempt is suspended, cancelled or otherwise nullified by the examining board (at any stage, whether before or after the examination sitting itself) ACCA will waive the fee (or part of it) for the next attempt at the paper(s) unless such suspension, cancellation or otherwise is caused by an epidemic, pandemic or any other event against which ACCA is unable to obtain insurance on reasonable commercial terms. Due to the nature and complexity of operating professional examinations, ACCA reserves the right not to reschedule any examination or offer any compensation other than as specified above.

如果考试委员会(在任何阶段—无论是考试前还是考试后)暂停、取消一场或多场考试或宣布一场或多场考试无效，ACCA将免除参加下一场或多场考试的费用(或部分费用)，除非造成以上暂停、取消或其它情况的原因是流行疫情、大规模疫情爆发或ACCA无法就合理的商业条款获得保险保障的其它任何情况。鉴于运作职业资格考试的性质和复杂性，ACCA有权不重新安排任何考试或不提供上述补偿以外的任何补偿。

EXAM REGULATIONS

考试规定

Taking your ACCA exams is part of your journey towards becoming an ACCA professional accountant and we therefore expect you to act in a professional manner when taking your exams.

参加ACCA考试是成为ACCA职业会计师历程的一个部分。因此我们期望您以符合职业操守的方式参加考试。

The following rules on conduct apply to students sitting paperbased and computer-based exams, as well as those taking internally-assessed ACCA courses.

以下有关考试操守的规则适用于参加笔试、机考以及参加内部ACCA课程测评方式的考生。

1. You are required to adhere at all times to the examination regulations and guidelines below.

您需要始终遵守以下考试规定和准则。

2. You are required to comply in all respects with any instructions issued by the exam supervisor/s, invigilator/s and any ACCA personnel before and during an exam.

您需遵循考试主管、监考人员以及任何ACCA工作人员在考试前和考试过程中对考试所有方面的任何指引。

3. You may not attempt to deceive the exam supervisor/s, invigilator/s and any ACCA personnel by giving false or misleading information.

您不得通过提供错误或误导性信息而企图欺骗考试主管、监考人员以及任何ACCA工作人员。

4. You are not allowed to take to your exam desk any books, notes or other materials (except those outlined in the guidelines below). These are known as 'unauthorised materials'.

您不得将任何书籍、笔记或其它物品(以下准则中指定的除外)带到您的考试桌。以上物品统称为“未经授权的物品”。

5. You are not allowed to possess, use, or intend/attempt to use, any unauthorised materials while the exam is in progress (whether at your desk or otherwise).

在考试过程中(不管您是否就座于自己的考试桌), 您不得持有、使用或意图/企图使用任何未经授权的物品。

6. You are not permitted to use a dictionary or an electronic translator of any kind or have on or at your desk a calculator which can store or display text. You are also not permitted to use mobile phones, electronic communication device, camera, or any item with smart technology functionality in the examination room.

These are known as "unauthorised items" and are taken into the examination room at the candidates own risk.

ACCA accepts no responsibility for their loss or damage. Such items must not be worn, or be placed on your desk, in pockets of clothing, in your bag or personal belongings, or be kept anywhere else on or about your person. If you bring a mobile phone, electronic communication device or camera, or any item with smart technology functionality and/or capable of taking photographic images with you to your examination, you must declare this to the examination personnel upon entering the examination room. You must switch the phone or electronic communication device or camera off and disable any alarms or notifications. You must then follow the instructions given to you by the examination personnel.

您不得使用词典或任何形式的电子翻译器, 您的考试桌上不得放有或存有可以存储或显示文字的计算器。您不得在考场内使用手机、电子通讯设备、相机或任何具有智能技术功能的物品。以上物品统称为“未经授权的物品”, 如被携带进入考场, 由考生自行承担风险。如有遗失或损坏, ACCA不予负责。

您不得穿戴以上物品, 不得在考试桌上摆放以上物品, 不得在衣物口袋、书包或个人物品中放有/存有以上物品, 或在自己身上的其它部分放有/存有以上物品。如果携带手机、电子通讯设备、相机或任何具有智能技术功能和/或具有拍照功能的物品参加考试, 您必须在进入考场时向考试工作人员申报。您必须关闭手机、电子通讯设备或相机, 并关闭任何响铃或通知功能。您还必须遵守考试工作人员为您提供的指引。

7.(a) If you breach exam regulation 4 and/or 5 and the 'unauthorised materials' are relevant to the syllabus being examined, it will be assumed that you intended to use them to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the unauthorised materials to gain an unfair advantage in the exam.

如有违反考试规定第4和/或第5条并且“未经授权的物品”与考试内容的大纲相关, 我们会断定您意图使用以上物品在考试中获取不公平的优势。在任何后续惩戒程序中, 您需要证明自己无意使用未经授权的物品(物品)在考试中获取不公平的优势。

7.(b) if you breach exam regulation 6, it will be assumed that you intended to use the 'unauthorised items' to gain an unfair advantage in the exam. In any subsequent disciplinary proceedings, you will have to prove that you did not intend to use the 'unauthorised items' to gain an unfair advantage in the exam.

如有违反考试规定第6条, 我们会断定您意图使用“未经授权的物品”在考试中获取不公平的优势。在任何后续惩戒程序中, 您需要证明自己无意使用未经授权的物品在考试中获取不公平的优势。

8. You (irrespective of if you are a licensed weapon holder) are not allowed to attend your exam with a weapon. If you are found to have a weapon in your possession you will be excluded from the exam without any reimbursement.

您不得携带武器参加考试(无论您是否拥有持有武器的许可)。如果您被发现持有武器, 您将被取消考试资格并且无法获得任何补偿。

9. You may not assist or, attempt to assist, any other person before, during and/or after your exams or obtain or attempt to obtain assistance by improper means from any other person before or during your exams.

您不得在考试前、考试过程中和/或考试后以不正当的方式协助或企图协助其他任何人士, 也不得在考试前或考试过程中以不正当的方式获取或企图获取其他任何人士的帮助。

10. You are required to comply with the ruling of supervisor/s, invigilator/s and any ACCA personnel. They are obliged to report any cases of irregularity or improper conduct to ACCA. They are also empowered to discontinue your exam if you are suspected of misconduct and to exclude you from the exam room.

您需要遵循考试主管、监考人员以及任何ACCA工作人员的裁定。他们有义务向ACCA报告任何异常情况或不当的行为。他们还获得了授权，有权在疑似具有不端（恰当）行为时中断您的考试并请您离开考场。

11. You may not engage in any other unprofessional conduct designed to assist you in your exam attempt.

您不得出于个人利益，在考试中进行任何违反职业操守的行为。

12. If you are sitting paper-based examinations, you are not permitted to remove either your candidate answer booklet(s) or your question paper from the exam room. All candidate answer booklets remain the property of ACCA. If you are taking a computer-based exam you are not permitted to remove any working paper issued to you. All exam working paper remains the property of ACCA. You are also not permitted to copy exam questions. Copying questions and removing them from the exam room is prohibited.

如果您参加的是笔试，您不得将考生答题本或问卷带离考场。所有考生的答题本仍为ACCA所有。如果您参加的是机考，您不得将向您提供的任何草稿纸带离考场。所有考试草稿纸仍为ACCA所有。您不得复制考试题目。您不得复制考试题目并将其带离考场。

13. If you attempt to gain an unfair advantage in the exam (whether by breaching an exam regulation or otherwise) you are likely to be removed from ACCA's student register following disciplinary proceedings.

如果企图在考试中获得不公平的优势(无论是否违反了考试规则)，您有可能将在惩戒程序后被取消ACCA考生资格。

14. Candidates must not talk to, or attempt to communicate with, other candidates during the exam under any circumstances.

考生不得在考试过程中的任何情况下与其他考生交谈或企图与其他考生交流。

15. You must not attempt to obtain and/or obtain your examination results prior to ACCA's official published results release date.

在ACCA正式公布的考试成绩日期之前，您不得企图获取和/或获取您的考试成绩。

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