

ACCA分季报考规则 (Session exams)



ACCA Exams

ACCA全部课程分为以下三个模块，模块间需要按顺序完成考试，同一个模块里的科目可以不按顺序考试。

Applied Knowledge

- Business & Technology (BT)
- Management Accounting (MA)
- Financial Accounting (FA)



Applied Skills

- Corporate and Business Law (LW)
- Performance Management (PM)
- Taxation (TX)
- Financial Reporting (FR)
- Audit and Assurance (AA)
- Financial Management (FM)



Strategic Professional

Essentials

- Strategic Business Leader (SBL)
- Strategic Business Reporting (SBR)

Options

- Advanced Financial Management (AFM)
- Advanced Performance Management (APM)
- Advanced Taxation (ATX)
- Advanced Audit and Assurance (AAA)

On-demand exams (随时机考)

- BT/MA/FA/LW属于随时机考科目
- ODCBE: 随时机考, 联系机考中心预约考试即可(机考中心地址可见中文官网)

Session exams (分季机考)

- PM-AAA属于分季机考科目
- SCBE: 分季机考, 需要在myACCA报考分为3,6,9,12月四个考季有考位限制



6

分季机考报考指引 Session

PM TX FR

AA FM

SBL SBR AFM

APM ATX AAA



Session exams-全球统考（分季机考）

以下科目属于分季机考（Session-CBE），学员需要在myACCA账号里操作报考，详细指引请看下一页

Applied Skills

- Performance Management (PM)
- Taxation (TX)
- Financial reporting (FR)
- Audit and Assurance (AA)
- Financial Management (FM)

Strategic Professional

- Strategic Business Leader (SBL)
- Strategic Business Reporting (SBR)
- Advanced Financial Management (AFM)
- Advanced Performance Management (APM)
- Advanced Taxation (ATX)
- Advanced Audit and Assurance (AAA)



ACCA分季(Session exams)报考规则

- 一年共有4个考季，分别是**3月、6月、9月、12月**
- 每个考季只能**最多报考4门**考试
- 每个自然年**最多报考8门**不同科目的考试
- 每个考季报考分为**常规报考阶段(Standard entry)**与**后期报考阶段(Late entry)**，两个阶段报考的收费标准不同，尽早报考可确保有考位可预约
- 请留意并及时查看**报名时间及其他重要日期**
- ACCA课程模块间需要按顺序完成考试，同一个模块里的科目可以不按顺序考试
Applied skills (PM, TX, FR, AA, FM)
Strategic Profession (SBL, SBR, AFM, APM, ATX, AAA)

