

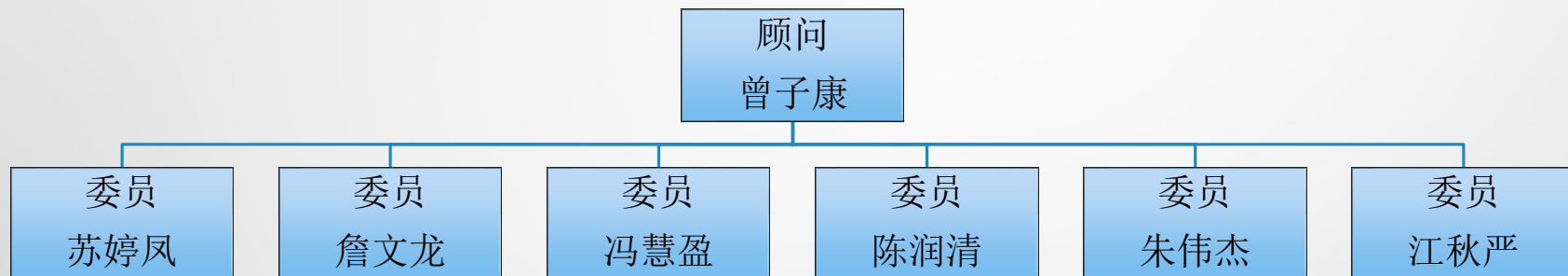
会计学课程标准说明

Malaysian Independent Chinese Secondary Schools

Senior Middle Level Accounting Curriculum Standards

Unified Curriculum Committee of
Malaysian Independent Chinese Secondary School (MICSS)
Working Committee
August 2023

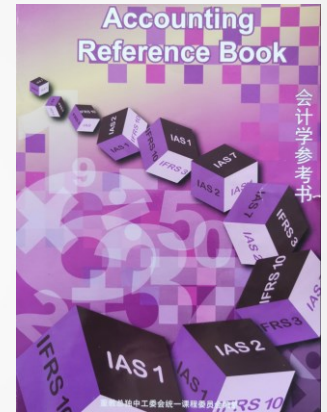
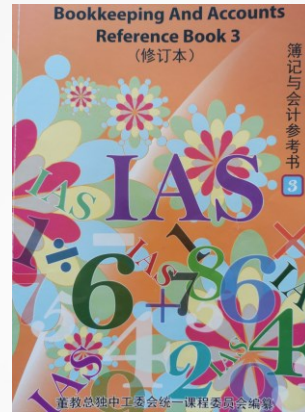
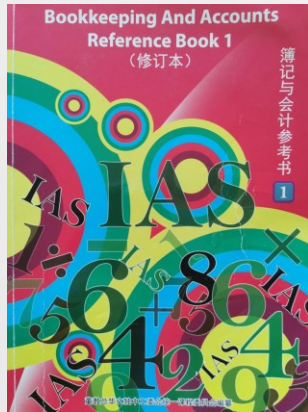
介绍编审委员



会计学课程标准说明 – 课程标准的定位与功能



会计学课程标准说明 – 课程标准的定位与功能



Current:

Bookkeeping and Accounts

Accounting

Last year
of UEC Exam:

2025

2025

New:

Accounting 1

Accounting 2

Accounting 3

FIRST year
of UEC exam:

2026

会计学课程标准说明 – 课程理念与目标

编辑说明

1

本参考书是根据马来西亚董教总华文独中工委统一课程委员会所拟定的《会计学课程标准》以及国际财务报告准则（International Financial Reporting Standard）的会计原则和标准编写。

2

本参考书的宗旨是通过培养学生拥有处理财务记录和编制财务报表的知识和技能、并了解会计对企业管理和商务决策的重要性以贯彻独中教育蓝图的“乐教爱学，成就孩子”这目标。

3

本参考书共有三册，其涵盖范围：

第一册 – 以通用会计基本概念和准则为基础的商业簿记学。

第二册 – 制定财务报表的准则、会计记录错误的调整、存货估值法以及非法人企业（unincorporated）财务报表的编制。

第三册 – 有限公司财务报表的编制，使用会计比率分析企业财务业绩，以及预算编制和盈亏平衡分析等管理会计知识和技能。

4

采用平衡方式编写会计的基本原则和概念，包括了每章均采用分步解说、示例和练习题。除此之外，每章的最后有不同类型的测验题供学生课堂讨论。

5

为了让学生把握学习重点、启发思考、延伸学习、培养自学能力和增进学习效果，各章设有：

Input 作为提醒和增强知识。

Hint 让老师与学生在课堂上进一步讨论和探索要点和领域。

6

本书的示例都有示范答案。除了参考书的练习题，学生也可以使用马来西亚董教总华文独中工委统一课程委员会出版的作业簿来巩固学习。

会计学课程标准说明－ 课程理念与目标



本书各章都有：

Chapter Summary 以双语式呈现章节摘要。

此外，三册书籍也提供常用的：

中英文常用词汇对照表 以提升学生对会计中英文专业术语的掌握能力。



本参考书如有错误、遗漏或欠妥善之处，请不吝指教，电邮至 accounting@dongzong.my，以供再版修订参考。

董教总华文独中工委统一课程委员会
《会计学参考书》编审团队
2023年6月

会计学课程标准说明 - 课程构思与内容

现有
(至2025 年高中统考)

往后
(从2026 年高中统考起)

马来西亚华文独立中学

高中
簿记与会计、会计学
课程标准 (定稿)

董教总全国华文独中工委课程局拟订
2006 年 12 月

(NC15, SS15)
马来西亚华文独立中学高中统一考试 **簿记与会计** 考试大纲

I 考试性质
高中统考簿记与会计考试, 旨在评量高中生完成高中三年簿记与会计课程之后的相关知识和能力水平, 评估结果可作为考生选择升学或就业方向之参考。

II 考试目标

1. 会计的基础知识
 - 1.1 理解会计概念、原理与规范
 - 1.2 理解原始记录簿与总分帐
 - 1.3 理解商业组织
2. 会计的基本技能与方法
 - 2.1 作会计计算
 - 2.2 作会计记录
3. 会计的综合应用能力
 - 3.1 编制现金流量表
 - 3.2 编制各行业的财务报表
 - 3.3 重编合伙企业改变与企业合并的财务报表

III 试卷结构
本科试卷共分两份:
试卷一: 选择题 (20%) 作答时间: 30 分钟
20 题全答。
试卷二: 作答题 (80%) 作答时间: 3 小时
甲组: 必答题 (60%)
3 题全答。
(涵盖分类帐、原始记录簿/分录簿、期末调整、商业组织的记录与报表、企业合并)
乙组: 选答题 (20%)
3 题选答 1 题。
(涵盖各行业的记录与报表)

(NC16, SS16)
马来西亚华文独立中学高中统一考试 **会计学** 考试大纲

I 考试性质
高中统考会计学考试, 旨在评量高中生完成高中阶段最后一年的会计学课程之后的相关知识和能力水平, 评估结果可作为考生选择升学或就业方向之参考。

II 考试目标

1. 会计或管理专业的基础知识
 - 1.1 理解会计概念、原理与规范
 - 1.2 理解财务报表
2. 会计或管理专业的基本技能与方法
 - 2.1 作会计计算
 - 2.2 作会计记录
3. 会计或管理专业的综合应用能力
 - 3.1 评价财务报表
 - 3.2 编制内外币部使用的财务报表
 - 3.3 重编企业合并的财务报表

III 试卷结构
本科试卷共分两份:
试卷一: 选择题 (20%) 作答时间: 30 分钟
20 题全答。
试卷二: 作答题 (80%) 作答时间: 3 小时
甲组: 必答题 (40%)
3 题全答。
(涵盖股本变动、公布帐户、企业合并)
乙组: 选答题 (20%)
2 题选答 1 题。
(涵盖财务分析与预算、存货计价)

Malaysian Independent Chinese Secondary Schools

Senior Middle Level
Accounting Curriculum Standards

Unified Curriculum Committee of
Malaysian Independent Chinese Secondary School (MICSS)
Working Committee
August 2023

会计学课程标准说明 – 课程构思与内容

	现有课程标准 (至2025年高中统考)	新课程标准 (从2026年高中统考起)
	Bookkeeping and Accounts	Accounting
	Reference Book 1	Reference Book 1
Chapter 1	Introduction to bookkeeping	Introduction to the types of organisation
Chapter 2	Rules of debit and credit and general ledger	Development and roles of bookkeeping and accounting
Chapter 3	Income statement	Business cycles and documentations
Chapter 4	Statement of financial position	Types and uses of journals, ledger and cash book
Chapter 5	Documents used in business transactions	Double entry bookkeeping
Chapter 6	Journals	Cash book
Chapter 7	Cash book	Petty cash book
Chapter 8	Petty cash book	Irrecoverable debts and allowance for receivables
Chapter 9	Bad debts and allowance for doubtful debts	Control accounts
Chapter 10	Control accounts	Tangible non-current assets and depreciation
Chapter 11	Non-current assets and depreciation	Accruals and prepayments
Chapter 12	End of period adjustments	Fundamental accounting principles and concepts

会计学课程标准说明 – 课程构思与内容

新课程标准
(从2026年高中统考起)

Accounting		
	Reference Book 1	Changes
Chapter 1	Introduction to the types of organisation	Entirely new chapter
Chapter 2	Development and roles of bookkeeping and accounting	Entirely new chapter
Chapter 3	Business cycles and documentations	New content on: - Types of documents
Chapter 4	Types and uses of journals, ledger and cash book	-
Chapter 5	Double entry bookkeeping	New content on: - Accounting treatment of discount allowed based on IFRS 15 - Inclusion of trial balance
Chapter 6	Cash book	New content on: - Removal of 3 column cash book
Chapter 7	Petty cash book	-
Chapter 8	Irrecoverable debts and allowance for receivables	New content on: - Changes in terminology
Chapter 9	Control accounts	New content on: - Inclusion of control account reconciliation
Chapter 10	Tangible non-current assets and depreciation	-
Chapter 11	Accruals and prepayments	-
Chapter 12	Fundamental accounting principles and concepts	New chapter

会计学课程标准说明 – 课程构思与内容

	现有课程标准 (至2025年高中统考)	新课程标准 (从2026年高中统考起)
	Bookkeeping and Accounts	Accounting
	Reference Book 2	Reference Book 2
Chapter 13	Correction of errors	Correction of errors
Chapter 14	Bank reconciliation statement	Bank reconciliation statement
Chapter 15	Partnership accounts (1) – financial statements	Incomplete records
Chapter 16	Partnership accounts (2) – Change in profit and loss sharing ratio, withdrawal and admission	Preparation of financial statements for sole proprietorship
Chapter 17	Partnership accounts (3) – Dissolution	Preparation of financial statements for partnership
Chapter 18	Company accounts (1) – financial statements	Preparation of financial statements for partnership – Changes in partnership
Chapter 19	Manufacturing accounts	Preparation of financial statements for not-for-profit organisation
Chapter 20	Incomplete records	Inventories
Chapter 21	Non-profit-making organisation accounts	Regulatory framework
Chapter 22	-	Financial reporting principles

会计学课程标准说明 – 课程构思与内容

新课程标准
(从2026年高中统考起)

Accounting		
	Reference Book 2	Changes
Chapter 13	Correction of errors	-
Chapter 14	Bank reconciliation statement	-
Chapter 15	Incomplete records	-
Chapter 16	Preparation of financial statements for sole proprietorship	New content on: <ul style="list-style-type: none"> - Inclusion of accounting for inventory and end of period adjustments - Inclusion of extended trial balance
Chapter 17	Preparation of financial statements for partnership	New content on: <ul style="list-style-type: none"> - Inclusion of accounting treatment of withdrawal of partners' entitlement
Chapter 18	Preparation of financial statements for partnership – changes in partnership	New content on: <ul style="list-style-type: none"> - Removal of estimation of goodwill, but accounting for goodwill created and written off remain - Removal of revaluation of assets
Chapter 19	Preparation of financial statements for not-for-profit organisation	-
Chapter 20	Inventories	New chapter
Chapter 21	Regulatory framework	Entirely new chapter
Chapter 22	Financial reporting principles	Entirely new chapter

会计学课程标准说明 – 课程构思与内容

	现有课程标准 (至2025年高中统考)	新课程标准 (从2026年高中统考起)
	Bookkeeping and Accounts	Accounting
	Reference Book 3	Reference Book 3
Chapter 22	Departmental accounts	-
Chapter 23	Bills of exchange	Preparation of financial statements for limited company – Introduction
Chapter 24	Consignment accounts	Preparation of financial statements for limited company – Accounting for shares, dividend and reserves
Chapter 25	Joint venture accounts	Preparation of financial statements for limited company – IAS 1
Chapter 26	Hire purchase accounts	Preparation of financial statements for limited company – IAS 7: Statement of cash flows
Chapter 27	Branch accounts – centralised	Analysis of accounting ratios
Chapter 28	Branch accounts – decentralised	Budgeting
Chapter 29	Company accounts (2) – issue of shares and loan notes	Introduction to cost analysis
Chapter 30	Amalgamation and business purchase	Cost – Volume – Profit

会计学课程标准说明 – 课程构思与内容

	现有课程标准 (至2025年高中统考)	新课程标准 (从2026年高中统考起)
	Accounting	N/A
	Reference Book	
Chapter 1	Fundamental accounting concepts and principles	
Chapter 2	Inventory valuation	
Chapter 3	Calculation and interpretation of accounting ratios	
Chapter 4	Budgeting	
Chapter 5	Increase and reduction of share capital	
Chapter 6	Redemption / purchase of shares and redemption of loan notes	
Chapter 7	Published financial statements	
Chapter 8	Statement of cash flows	
Chapter 9	Business combinations— amalgamation and absorption of limited company	
Chapter 10	Consolidated accounts— consolidated statement of financial position	
Chapter 11	Consolidated accounts— consolidated statement of comprehensive income	

会计学课程标准说明 – 课程构思与内容

新课程标准
(从2026年高中统考起)

Accounting

Reference Book 3

Changes

Chapter 22

-

-

Chapter 23

Preparation of financial statements for limited company – Introduction

-

Chapter 24

Preparation of financial statements for limited company – Accounting for shares, dividend and reserves

New content on:

- Issue of shares / loan notes at par, premium and discount payable in full on application

Chapter 25

Preparation of financial statements for limited company – IAS 1

New chapter

Chapter 26

Preparation of financial statements for limited company – IAS 7: Statement of cash flows

New chapter

Chapter 27

Analysis of accounting ratios

New chapter

Chapter 28

Budgeting

New chapter

Chapter 29

Introduction to cost analysis

Entirely new chapter

Chapter 30

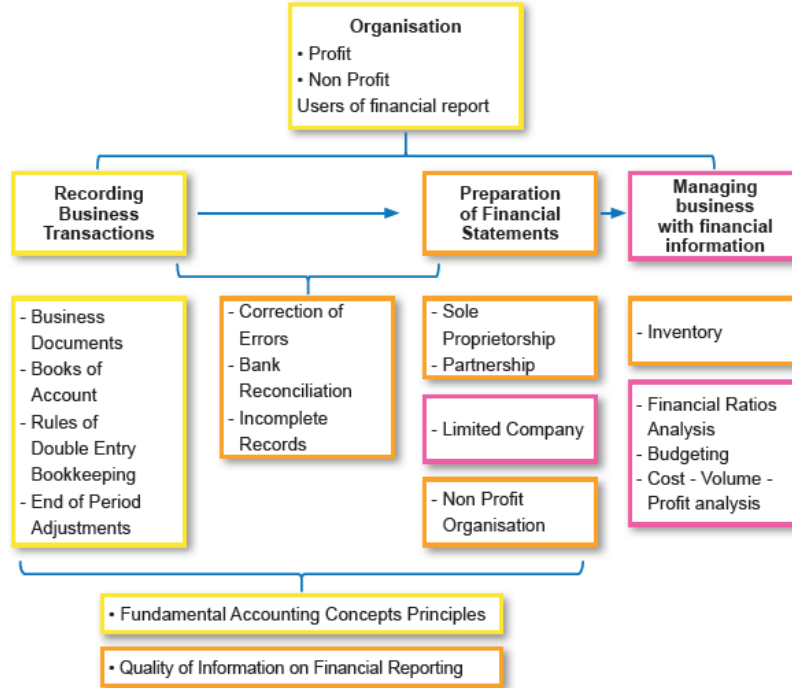
Cost – Volume – Profit

Entirely new chapter

会计学课程标准说明 – 课程构思与内容

Overview of Accounting 会计学大纲

The key contents of Book 1,2 and 3 of [Accounting](#) are shown in an integrated diagram as below:
以下综合图是会计学第一、二及三册的主要内容框架:

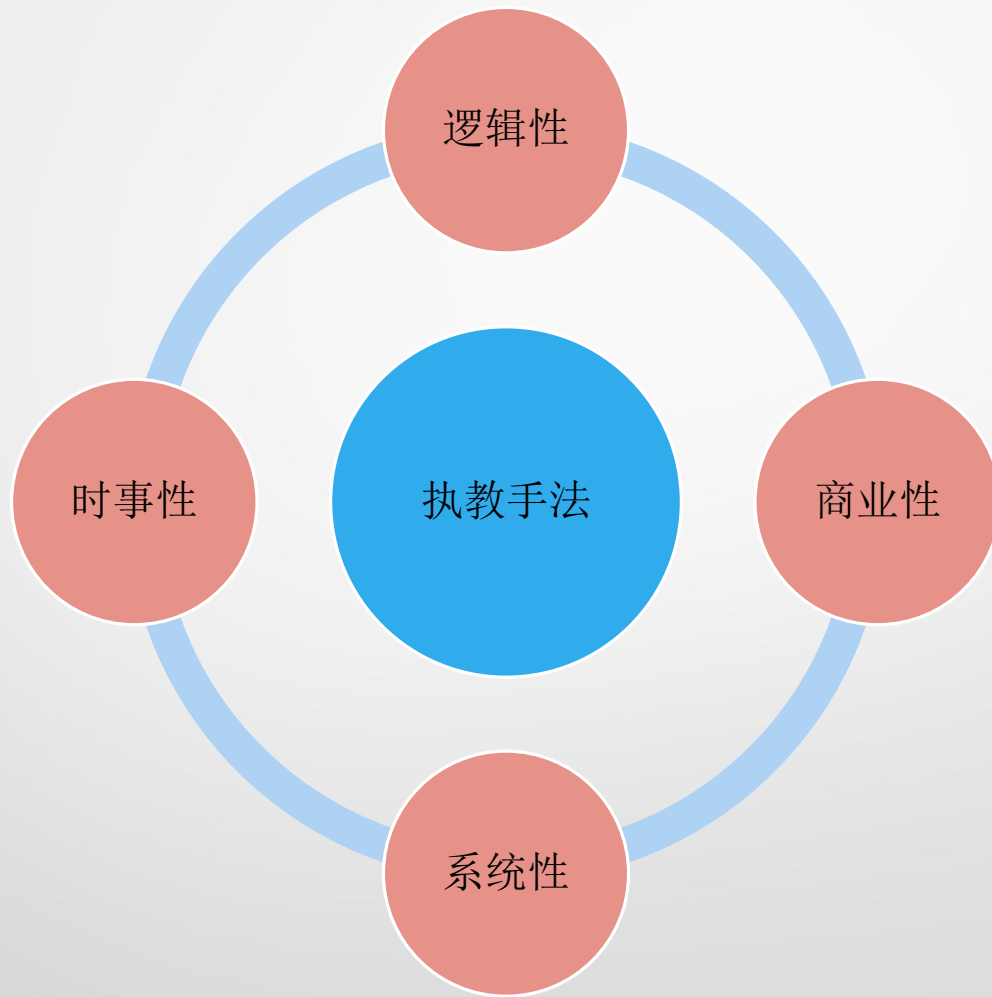


- Key contents of Accounting — Book 1
- Key contents of Accounting — Book 2
- Key contents of Accounting — Book 3

《会计学参考书》编撰理念与特色



《会计学参考书》编撰理念与特色



会计学师资培训（暂定）

预计时间	培训内容	培训方式
2023年11月	Accounting - Reference Book 1 <ul style="list-style-type: none">- 课本简介- 新内容说明- 执教手法	预录影片 (www.elearning.dongzong.my)
2024年第一季度	Accounting - Reference Book 1 <ul style="list-style-type: none">- 新内容执教手法 Accounting - Reference Book 2 <ul style="list-style-type: none">- 课本简介- 新内容说明- 新内容执教手法	线上
2025年第一季度	Accounting - Reference Book 3 <ul style="list-style-type: none">- 课本简介- 新内容说明- 新内容执教手法	线上