HKICPA M6 财务会计 · 教材结构思维导图

Financial Accounting | 官方教材（第 4 版）全部 2 Part / 25 章 • 教材共 1061 页

本单元在学什么：概念框架与各项准则专题，最厚的一门，M11 财务汇报的直接前置

Part A Framework of Financial Accounting and Reporting

- Chp 1 Financial Reporting Framework

Part B Accounting Principles and Concepts in Business Transactions

- Chp 2 Fair Value Measurement
- Chp 3 Revenue Recognition
- Chp 4 Inventories
- Chp 5 Property, Plant and Equipment
- Chp 6 Investment Property
- Chp 7 Lease Accounting
- Chp 8 Borrowing Costs
- Chp 9 Intangible Assets
- Chp 10 Financial Assets, Financial Liabilities and Equity Instruments
- Chp 11 Impairment of Assets
- Chp 12 Non-current Assets Held for Sale and Discontinued Operati…
- Chp 13 Accounting Policies, Changes in Accounting Estimates and Errors
- Chp 14 Events after the Reporting Period
- Chp 15 Provisions, Contingent Liabilities and Contingent Assets
- Chp 16 Income Taxes
- Chp 17 Earnings per Share
- Chp 18 Effects of Changes in Foreign Exchange Rates
- Chp 19 Related Party Disclosures
- Chp 20 Financial Statements Introduction
- Chp 21 Statement of Cash Flows
- Chp 22 Business Combinations
- Chp 23 Preparation of Consolidated Financial Statements
- Chp 24 Investments in Associates
- Chp 25 Joint Arrangements

整理：全球财税解析 | 整理日期：2026 年 10 月 | 依据香港会计师公会 QP 官方教材第 4 版目录结构
本图是官方教材**目录结构**的整理，**不含教材正文、例题、图表与课后习题**；教材原文与历年试题版权归香港会计师公会所有，注册学生可在自己的 QP Learning Centre 账号内获取官方学习资料。
章节编号、名称与增减以公会当年公布的官方教材与考纲为准。
更多 HKICPA 报考制度梳理与备考方法，见公众号「全球财税解析」。