

# 澳洲注册会计师课程 课程大纲

## CPA Program Subjects Outline

2020 版本

## 您的申请 | YOUR APPLICATION

您的申请将通过评审环节判定是否可以满足相关豁免

### 基础阶段 | FOUNDATION

基础阶段的考试将涵盖成为澳洲会计师公会**准会员** Associate member 所要求的知识。参加基础阶段考试, 您可以任选科目顺序、考试时间和考试地点。

ECONOMICS AND MARKETS  
经济学与市场

FOUNDATIONS OF  
ACCOUNTING  
会计基础

FOUNDATIONALS OF  
BUSINESS LAW  
商业法基础

BUSINESS FINANCE  
企业财务

FINANCIAL ACCOUNTING  
AND REPORTING  
财务会计和财务报告

MANAGEMENT  
ACCOUNTING  
管理会计

## 您是准会员 | YOU' RE AN ASSOCIATE

作为准会员, 您现在已经具备开始澳洲注册会计师课程资格

### 澳洲注册会计师课程 | CPA PROGRAM

课程包括四门必修科目、两门选修科目、以及帮助您在实操工作中中脱颖而出的工作经验。

ETHICS &  
GOVERNANCE  
道德和治理

FINANCIAL  
REPORTING  
财务报告

STRATEGIC  
MANAGEMENT  
战略管理会计

GLOBAL  
STRATEGY &  
LEADERSHIP  
全球战略与领导力

ELECTIVE  
1  
选修 1

ELECTIVE  
2  
选修 2

## YOUR DEGREE AND YOUR EXPERIENCE 您的学位和工作经验

## YOU' RE A CPA 您成为了注册会计师

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## 道德与治理 (Ethics and Governance)

道德与治理是当代专业会计师应具备的知识和技能的重要组成部分。作为主要的商业决策者, 会计师必须通晓监管法规、合规要求和治理机制, 以确保公司的行为和经营不仅合法, 且有效果。在 CPA Program 的其他科目中提到的多种岗位和责任都要求更好地理解道德、公司治理框架和机制。从个人的角度看, 这门课教你分析和决策能力与知识, 帮助你找出并解决专业和道德问题。这里所学到的知识和技能对于一些专业性更强的会计科目如《高级税法》、《财务报告》、《战略管理会计》和《高级审计与鉴证》也十分重要。

随着社会的发展, 当今专业会计师从事传统的会计工作已经减少, 而是更注重领导和管理。当今的会计师在各自的领域担任领导角色, 为高管层提供重要支持并直接参与许多重要决策。熟悉道德与治理对领导层来说十分必要, 对领导的辅助人员也是如此。这门课不仅让考生了解公司治理, 还会帮助会员 (和他们所支持的团队) 更好地履行其管理职能。

《道德与治理》是推荐入门课程之一

### 考试题型:

道德与治理考试是由单选题和简答题组成

### 考试目的:

该门考试有三个主要目的:

- 提高专业会计师的道德责任认识, 使得他们能找出并解决职业生涯中遇到的道德问题或冲突
- 确保专业会计师理解公司治理的重要性, 包括他们在帮助组织取得有效治理中所发挥的作用
- 理解会计和会计师在提供一个组织的社会和环境绩效信息过程中的作用

课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. Accounting and society 会计与社会	15	<b>Part A: Accountants as members of a profession</b> <ul style="list-style-type: none"> <li>• Public interest or self-interest?</li> <li>• Enlightened self-interest</li> <li>• Ideals of accounting - entrepreneurialism and professionalism</li> <li>• What is a profession?</li> <li>• What is a professional?</li> <li>• Trust and professions</li> <li>• Attributes of the accounting profession</li> <li>• The profession's regulatory process</li> </ul>
		<b>Part B: Interaction with society</b> <ul style="list-style-type: none"> <li>• Accounting roles, activities and relationships</li> <li>• Social impact of accounting</li> <li>• Credibility of the profession</li> <li>• Capability considerations</li> </ul>
2. Ethics 道德	20	<b>Part A: Professional ethics</b>
		<b>Part B: Ethical theories</b>
		<b>Part C: Compiled APES 110 Code of Ethics for Professional Accountants</b> <ul style="list-style-type: none"> <li>• An introduction to the APESB Code of Ethics</li> </ul>
		<b>Part D: Ethical decision-making</b> <ul style="list-style-type: none"> <li>• Factors influencing decision-making</li> <li>• Ethical decision-making models</li> </ul>
3. Governance concepts 治理概念	25	<b>Part A: Overview of corporate governance</b> <ul style="list-style-type: none"> <li>• Governance</li> <li>• The need for governance</li> <li>• Components of corporate governance</li> </ul>
		<b>Part B: International perspectives on corporate governance</b> <ul style="list-style-type: none"> <li>• Global push for improved governance</li> <li>• Thirty years of corporate governance</li> </ul>
		<b>Part C: Codes and guidance</b> <ul style="list-style-type: none"> <li>• OECD Principles of Corporate Governance</li> <li>• UK Financial Reporting Council Corporate Governance Code</li> <li>• ASX Principles and recommendations</li> <li>• Alternative international approaches to governance</li> </ul>
		<b>Part D: Non-corporate and governance</b>
		<b>Part E: Governance failures and improvements</b> <ul style="list-style-type: none"> <li>• Common failure factors</li> <li>• Improving corporate governance</li> </ul>

<b>4. Governance in practice</b> <b>治理实践</b>	25	<b>Contents:</b> <ul style="list-style-type: none"><li>• Corporate governance success factors</li><li>• Operational issues</li><li>• Impact of the legal system on the corporation</li><li>• Proof, penalties and redress – criminal and civil</li><li>• Competition and protecting markets for goods and services</li><li>• Legal compliance and governance</li><li>• Consumers and customers</li><li>• Unconscionable conduct</li><li>• Governance issues in the non-corporate sector</li><li>• The corporation and financial markets</li></ul>
<b>5. Corporate Accountability</b> <b>企业责任</b>	15	<b>Contents:</b> <ul style="list-style-type: none"><li>• Overview and introduction to key elements</li><li>• Drivers of increased business accountability</li><li>• Linking to ethical theories</li><li>• What can be measured and reported?</li><li>• Limitations of traditional financial reporting</li><li>• Reporting and guidelines</li><li>• Current reporting practice</li><li>• International initiatives on climate change</li><li>• Current developments</li></ul>

如需了解更多信息, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/ethics-and-governance>

## 财务报告 (Financial Reporting)

财务报告的科目设置是让您了解财务报告、技术会计、商业技能和价值在专业全球环境中的应用。该科目是根据国际会计准则理事会 (IASB) 发布的国际财务报告准则 (IFRSs) 为基础而编写，从而使学员在专业学习和发展中能保持司法中立。大部分国际司法机构已经承认或者正逐步开始承认 IFRSs。

在竞争激烈的国际环境中，财务报告能给使用者提供专业信息，以制定企业战略、业务计划和领导计划。IFRSs 还是一个国际公认的准则，使用该准则进行财务信息沟通，可以减少国际报告单位的开支。

财务报告可以给企业领导提供信息参考。具有财务报告技能和知识的专业会计人员可以为企业董事、股东、债权人、分析师、同事及其他相关人员提供商业建议。为财务报告提供鉴证服务的会计专业人员也需深刻了解 IFRSs。甚至是企业主管的声明，也需要证明财务报表是公允的。以上例子都凸显了这个科目的重要性。在学完这门课以后，澳洲会计师公会鼓励专业学员继续进一步学习财务报告的进阶技能，因为该类技能在不断变化发展中。

这门学科与澳洲注册会计师课程中的其他科目是相关联的。教学大纲不把知识局限于某个专业领域，因此，我们非常鼓励学员跳出大纲去学习更多。财务报告是各种机构治理与问责程序的重要环节。这个科目是以课程中另外一门课——道德与治理为基础而构建的。遵守 IFRSs 程序都可以得出公允的财务报告，极其罕见的情况下例外。这也是符合审计和鉴证的服务目的。关于鉴证和审计的知识会在《高级鉴证与审计》一科中教授。由于这一科也涉及税务知识，因此尽管《高级税法》一科与《财务报告》一科不同，税务会计还是会作为材料信息放在这一门课中学习。《财务报告》一科会介绍到经营管理和财务成果的内容，因此与另外一门课——当代商业课题，也有密切的联系。

### 考试题型：

《财务报告》的考试分为单选题和简答题。

课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. The role and importance of financial reporting 财务报告的作用及重要性	10	<b>Contents</b> <ul style="list-style-type: none"> <li>• The role and importance of financial reporting</li> <li>• The Conceptual Framework for Financial Reporting</li> <li>• Qualitative characteristics of useful financial information</li> <li>• The elements of financial statements</li> <li>• The role of accounting standards</li> <li>• Measurement of elements of financial statements</li> <li>• Application of measurement principles in IFRSs</li> </ul>
2. Presentation of financial statements 财务报告列报	14	<b>Part A: Presentation of financial statements</b> <ul style="list-style-type: none"> <li>• Complete set of financial statements</li> <li>• Accounting policies</li> <li>• Revision of accounting estimates and correction of errors</li> <li>• Events after the reporting period</li> </ul>
		<b>Part B: Statement of profit or loss and other comprehensive income</b> <ul style="list-style-type: none"> <li>• Presentation of comprehensive income</li> <li>• The concept of other comprehensive income and total comprehensive income</li> <li>• IAS 1 - disclosures and classification</li> </ul>
		<b>Part C: Statement of changes in equity</b> <ul style="list-style-type: none"> <li>• IAS 1 - disclosures of changes in equity</li> </ul>
		<b>Part D: Statement of financial position</b> <ul style="list-style-type: none"> <li>• Format of the statement of financial position</li> <li>• Presentation of assets and liabilities</li> <li>• IAS 1 - disclosures in the statement of financial position or in the notes</li> </ul>
		<b>Part E: IAS 7 Statement of Cash Flows</b> <ul style="list-style-type: none"> <li>• Information to be disclosed</li> <li>• Common methods adopted on how to prepare a statement of cash flows</li> <li>• How does a statement of cash flows assist users of the financial statements?</li> <li>• Consolidated financial statements</li> </ul>
3. Revenue received from customers: Provisions, contingent liabilities and contingent assets	10	<b>Part A: Provisions</b> <ul style="list-style-type: none"> <li>• Recognition of provisions</li> <li>• Contract costs</li> <li>• IAS 37—Disclosure</li> </ul>



<p>已收账款: 准备金、或有负债及或有资产</p>		<p><b>Part B: Specific applications</b></p> <ul style="list-style-type: none"> <li>• Recognition of provisions</li> <li>• Measurement of provisions</li> <li>• IAS 37—disclosure</li> <li>• Provisions and professional judgement</li> </ul> <p><b>Part C: Contingent liabilities and contingent assets</b></p> <ul style="list-style-type: none"> <li>• Contingent assets</li> <li>• Contingent liabilities</li> </ul>
<p>4. Income taxes 所得税</p>	<p>18</p>	<p><b>Part A: Income tax fundamentals</b></p> <ul style="list-style-type: none"> <li>• Tax expense</li> <li>• Current tax</li> <li>• Deferred tax</li> </ul> <p><b>Part B: Recognition of deferred tax assets and deferred tax liabilities</b></p> <ul style="list-style-type: none"> <li>• Recognition of deferred tax liabilities</li> <li>• Recognition of deferred tax assets</li> <li>• Recoupment of tax losses</li> </ul> <p><b>Part C: Assets carried at fair value or revalued amounts</b></p> <ul style="list-style-type: none"> <li>• Assets carried at revalued amounts</li> <li>• Recognition of deferred tax on revaluation</li> </ul> <p><b>Part D: Financial statement presentation and disclosure</b></p> <ul style="list-style-type: none"> <li>• Presentation of current tax and deferred tax</li> <li>• Major components of tax expense</li> <li>• Relationship between tax expense (income) and accounting profit</li> <li>• Information about each type of temporary difference</li> </ul> <p><b>Part E: Comprehensive example</b></p> <ul style="list-style-type: none"> <li>• Carrying amounts and tax base of buildings</li> <li>• Other deferred tax assets and liabilities</li> <li>• Taxable profit and current tax expense</li> <li>• Illustrative disclosures</li> </ul>
<p>5. Business combinations and group accounting 企业合并及集团会计</p>	<p>24</p>	<p><b>Part A: Business combinations</b></p> <ul style="list-style-type: none"> <li>• Identifying a business combination</li> <li>• The acquisition method</li> <li>• Applying the acquisition method to different forms of business combinations</li> <li>• Deferred tax arising from a business combination</li> <li>• Disclosures: Business combinations</li> </ul> <p><b>Part B: Consolidated financial statements</b></p> <ul style="list-style-type: none"> <li>• Introduction to consolidated financial statements</li> <li>• The group</li> <li>• Preparation of consolidated financial statements</li> <li>• Disclosures: Consolidated financial statements</li> </ul>

		<p><b>Part C: Investments in associates</b></p> <ul style="list-style-type: none"> <li>• Identifying associates</li> <li>• Use of equity method</li> <li>• Basis of equity method</li> <li>• Application of the equity method</li> <li>• Disclosures for associates</li> </ul>
		<p><b>Part D: Joint arrangements – overview</b></p>
<p><b>6. Financial instruments</b> <b>财务工具</b></p>	14	<p><b>Part A: What are financial instruments?</b></p> <ul style="list-style-type: none"> <li>• Definition of a financial instrument</li> <li>• Liability or equity?</li> <li>• Instruments that are a mix of liability and equity</li> <li>• Contracts to buy or sell non-financial items</li> <li>• Derivative financial instruments</li> </ul> <p><b>Part B: Recognition and derecognition of financial assets and financial liabilities</b></p> <ul style="list-style-type: none"> <li>• Recognition of financial assets and financial liabilities</li> <li>• Derecognition of financial assets and financial liabilities</li> <li>• Derecognition of a financial liability</li> </ul> <p><b>Part C: Classification of financial assets and financial liabilities</b></p> <ul style="list-style-type: none"> <li>• Classification of financial assets</li> <li>• Classification of financial liabilities</li> <li>• Reclassification</li> </ul> <p><b>Part D: Measurement</b></p> <ul style="list-style-type: none"> <li>• Initial measurement</li> <li>• Subsequent measurement of financial liabilities</li> <li>• Investments in equity securities</li> <li>• Liabilities designated at fair value through profit or loss</li> <li>• Compound financial instruments\</li> </ul> <p><b>Part E: Hedging accounting</b></p> <ul style="list-style-type: none"> <li>• Hedging relationships</li> <li>• Accounting for hedging relationships</li> <li>• Special accounting rules</li> <li>• Assessing hedge effectiveness</li> <li>• Discontinuing hedge relationships</li> <li>• Increased disclosures</li> </ul> <p><b>Part F: Disclosure issues</b></p> <ul style="list-style-type: none"> <li>• Scope and level of disclosure</li> <li>• Significance of financial instruments for financial position and performance</li> <li>• Statement of profit or loss and other comprehensive income</li> <li>• Collateral and other credit enhancements</li> </ul>

<p><b>7. Impairment of assets</b></p> <p><b>资产减值</b></p>	<p>10</p>	<p><b>Part A: Impairment of assets – An overview</b></p> <ul style="list-style-type: none"> <li>• Basic principles of impairment of assets</li> <li>• Identifying assets that may be impaired</li> </ul> <p><b>Part B: Impairment of individual assets</b></p> <ul style="list-style-type: none"> <li>• Measurement of recoverable amount</li> <li>• Fair value less costs of disposal</li> <li>• Value in use</li> <li>• Recognizing and measuring an impairment loss</li> <li>• Reversals of impairment losses</li> </ul> <p><b>Part C: Impairment of CGUs</b></p> <ul style="list-style-type: none"> <li>• Identification of CGUs 549</li> <li>• Recoverable amount and carrying amount of a CGU (Impairment of CGUs)</li> </ul> <p><b>Part D: IAS 36 – Disclosure</b></p>
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**学科目标:**

• **基本目标**

掌握全球通用的技能, 在不同的司法管辖区都能做出一套通用的财务报表。倡导完成高质量的财务报表, 建立坚定的会计专业操守。

• **次要目标**

·掌握高效的会计分析技能

·能理解与使用上市公司财务报表

更多财务报告的课程信息, 请点击

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/financial-reporting>

## 战略性管理会计 (Strategic Management Accounting)

战略性管理会计是当今专业会计整体基础技能里的关键组成部分。这门学科检验的是在全球商业环境下战略性管理会计人员对公司动态运作的作用。专业会计在这个角色中的作用是，与组织中的管理团队合作，促进组织的战略性发展，实现创造客户和股东价值的目标，并增强组织的竞争地位。该学科强调管理会计所需的工具和技能，包括价值链分析与项目管理，这在当今的操作环境中日趋重要。

这门学科还介绍了会计的职责和判断力，这个在《道德与管理》一科中也有介绍。你还会学到在风险评估与应对的背景下的投资评价与商业战略分析，这在《财务风险管理》和《高级审计与鉴证》科目中也会介绍到。还有战略管理的基本概念，这在《全球战略与领导力》一科中会详细介绍。

### 考试题型：

《战略性管理会计》考试的题型包括单选题和简答题。

### 学科目标：

这门学科旨在

- 培养专业会计技能，使他们能够运用各种战略管理工具和技能，提高创造力，管理能力，并提升组织的可持续性价值。
- 检验会计的职业技能——制定、实施、评估并监测一个公司的绩效，以此为改进策略提供意见反馈。

课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. Introduction to Strategic Management Accounting 战略会计管理导论	10	<b>Part A: The role of strategic management accounting</b> <ul style="list-style-type: none"> <li>Useful information for decision-making</li> <li>The evolution of management accounting</li> <li>Causes of change in the business environment</li> <li>The role of management accountants</li> </ul>
		<b>Part B: Understanding and supporting management</b> <ul style="list-style-type: none"> <li>What managers do—creating and managing value</li> <li>Strategic management accounting—supporting managers</li> </ul>
		<b>Part C: Management Accounting Systems</b> <ul style="list-style-type: none"> <li>The role of management accounting systems</li> <li>Risk management</li> <li>Problems with management accounting systems</li> <li>ERP software and management accounting systems</li> </ul>
2. Creating organisational value 创造组织价值	25	<b>Part A: Value creation</b> <ul style="list-style-type: none"> <li>Introduction</li> <li>Organisations</li> <li>Corporate governance</li> <li>Creating value</li> <li>Organisation value chain</li> <li>Industry value chain</li> <li>Management accountants and value analysis</li> </ul>
		<b>Part B: Strategic management</b> <ul style="list-style-type: none"> <li>Strategic analysis</li> <li>Strategic planning</li> <li>Strategy choice</li> <li>Strategy implementation</li> <li>The CPA and strategic management</li> </ul>
3. Performance Measurement 绩效评估	20	<b>Part A: The role of performance measurement</b> <ul style="list-style-type: none"> <li>The multiple roles of performance measurement</li> </ul>
		<b>Part B: Strategy, management control, and performance measurement</b> <ul style="list-style-type: none"> <li>Models of performance measurement</li> </ul>
		<b>Part C: Determining performance measures and setting performance targets</b> <ul style="list-style-type: none"> <li>Improving performance</li> </ul>
4. Techniques for creating and	30	<b>Part A: Applying SMA concepts, tools and techniques to the value chain</b>

<p><b>managing value</b> <b>价值的创造和管理技能</b></p>		<ul style="list-style-type: none"> <li>• Activity-based costing</li> <li>• Time-driven activity-based costing</li> <li>• Levers for managing value-creating activities</li> </ul> <p><b>Part B: Strategic cost management</b></p> <p><b>Part C: Strategic profit management</b></p> <ul style="list-style-type: none"> <li>• Upstream activities: Supplier management</li> <li>• Downstream activities: Customer profitability analysis</li> </ul>
<p><b>5. Project Management</b> <b>项目管理</b></p>	<p>15</p>	<p><b>Part A: Project management defined</b></p> <ul style="list-style-type: none"> <li>• What is a project?</li> <li>• What is project management?</li> <li>• The steps in project management</li> <li>• Organisational structures for projects</li> </ul> <p><b>Part B: Roles in project management</b></p> <ul style="list-style-type: none"> <li>• Project sponsor</li> <li>• Project manager</li> <li>• The project team</li> <li>• International project teams</li> <li>• Virtual project teams</li> </ul> <p><b>Part C: The management accountant's role in project selection</b></p> <ul style="list-style-type: none"> <li>• Developing a business case for projects</li> <li>• Strategic analysis/fit</li> <li>• Stakeholder identification and assessment</li> <li>• Risk assessment</li> <li>• Financial analysis—single project</li> <li>• Financial analysis—multiple projects</li> <li>• Balancing stakeholder interests with project specification and financial returns</li> </ul> <p><b>Part D: The management accountant's role in project planning</b></p> <ul style="list-style-type: none"> <li>• Project scheduling</li> <li>• Project budgeting</li> <li>• Contracts</li> </ul> <p><b>Part E: The management accountant's role in project monitoring and control</b></p> <ul style="list-style-type: none"> <li>• Monitoring progress</li> <li>• Monitoring costs</li> <li>• Monitoring specification and quality</li> <li>• Designing performance measures</li> <li>• The importance of probity in projects</li> <li>• Risk management</li> <li>• Stakeholder management</li> </ul>

		<b>Part F: The management accountant's role in project completion and review</b> <ul style="list-style-type: none"><li>• The completion decision</li><li>• Checklist</li><li>• Specification satisfaction consensus</li><li>• Strategic fit assessment</li><li>• Stakeholder satisfaction assessment</li><li>• Financial closure</li><li>• Resource dispersion</li><li>• Final report</li><li>• Knowledge management</li></ul>
<b>6. Case Study</b> 案例分析		

如需了解更多信息, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/strategic-management-accounting>

## 全球战略与领导力 (Global Strategy and Leadership)

全球战略与领导力是澳洲注册会计师课程中的高阶科目。这门课巩固了其他三门必修课程（道德与治理，财务报告，战略管理会计）的知识，需要学员对这三门课程的知识有很好的掌握。当今，企业运营面临日益复杂、不断变换、竞争日趋激烈而且充满不确定性的商业环境，战略和领导力对于企业能否成功运营起到至关重要的作用。

这门科目的目标在于把管理与财务会计的知识与战略、领导力的概念关联起来。在合乎职业道德的操作框架下，会计师会基于各种技术性信息为企业的未来做出决策。该科目展示了会计信息、道德、战略与领导力对于会计师来说是在全球各种企业中都是通用技能。正如在《道德与治理》一科中所介绍的，会计职业在国际上备受认可和尊敬，注册会计师更是受雇于全球企业。科目中所用到的材料能满足学员在国际市场上不同岗位的实操需求。

专业守则与优秀的管理能力的概念是这门学科的基础。之前已完成《高级审计与鉴证》或《战略管理会计》的学员对波特五力模型 (Porter' s five forces model) 的应用不会陌生。而已经修完《战略管理会计》的学员会发现在此科目中出现许多概念的延伸，其中包括策略分析、业绩评估以及价值链。该科目着眼于全球，强调了国际财务报告准则 (IFRS) 中有关报告要求的重要性。

### 考试题型：

本科的考试题型为：单项选择题，简答题和案例分析题

**注：**自 2017 年第二学期起，该科目的案例不会提前公布，而是在考试中给出。考虑到考试时间的限制，相较之前的案例，新的案例会比较简短、容易理解。

### 学科目标：

本科有两个学习目标：

- 主要目标为初步了解在全球经济环境中策略与领导力的概念与原则，并能将其应用在现实的商业案例中。
- 次要目标为巩固其他三门必修课（道德与治理、财务报告、战略管理会计）中所学的知识。



课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. An introduction to strategy and leadership 战略与领导力概论	5	<b>Contents:</b> <ul style="list-style-type: none"> <li>• Introducing strategy and leadership</li> <li>• Approaches to strategy</li> <li>• Strategy process</li> <li>• Strategic thinking</li> <li>• Levels of strategy</li> <li>• The global context of business</li> <li>• The role of the accountant in strategy development</li> </ul>
2. Understanding the external environment 外部环境的理解	18	<b>Contents:</b> <ul style="list-style-type: none"> <li>• Understanding the external environment</li> <li>• Remote and industry environment analysis</li> <li>• Understanding customers and markets</li> <li>• The basis of competition</li> </ul>
3. Understanding the internal environment 内部环境的理解	18	<b>Contents:</b> <ul style="list-style-type: none"> <li>• The operating model</li> <li>• Understanding key stakeholders</li> <li>• Assessing current performance</li> <li>• Strategic drivers</li> <li>• Operational drivers</li> <li>• People and organizational drivers</li> <li>• Big data – deeper and faster analysis</li> <li>• Qualitative analysis</li> <li>• Summarizing overall performance</li> <li>• Where can we go in the future?</li> </ul>
4. Product and market development 产品与市场发展	14	<b>Contents:</b> <ul style="list-style-type: none"> <li>• Product and market options</li> <li>• New product development</li> <li>• New market development</li> <li>• Development of new geographic markets</li> <li>• Common modes of entry into geographic markets</li> <li>• Accounting issues in global strategy</li> </ul>

<p><b>5. Developing the strategic plan</b> <b>战略规划地开展</b></p>	<p>17</p>	<p><b>Contents:</b></p> <ul style="list-style-type: none"> <li>• Vision</li> <li>• Mission</li> <li>• Values</li> <li>• Goals</li> <li>• Developing the strategic options</li> <li>• Risk assessment</li> <li>• Developing strategic themes</li> <li>• Evaluating strategic themes using Rumelt's criteria</li> <li>• Finalizing the strategic plan</li> </ul>
<p><b>6. Strategy implementation</b> <b>战略的实施</b></p>	<p>15</p>	<p><b>Contents:</b></p> <ul style="list-style-type: none"> <li>• An overview of strategy implementation</li> <li>• The 7-S framework</li> <li>• Successful strategy implementation</li> <li>• Monitoring implementation and performance</li> <li>• The challenges of implementing strategy</li> <li>• The role of CPAs in strategic implementation</li> <li>• Future challenges</li> </ul>
<p><b>7. Leading the strategy</b> <b>战略的领导</b></p>	<p>13</p>	<p><b>Contents:</b></p> <ul style="list-style-type: none"> <li>• Leadership and ethics</li> <li>• What is leadership?</li> <li>• Identifying leadership attributes</li> <li>• Transformational leadership</li> <li>• Strategic leadership</li> <li>• The nature of strategic leadership</li> <li>• The role of leaders in strategic thinking and decision-making</li> <li>• The role of leaders in strategic analysis</li> <li>• The role of leaders in setting direction</li> <li>• The role of leaders in strategy formulation and selection</li> <li>• The role of leaders in implementing strategy</li> </ul>

如需了解更多信息, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/global-strategy-and-leadership>

## 高级审计与鉴证 (Advanced Audit and Assurance)

《高级审计与鉴证》能让你全面了解审计和鉴证工作的性质及其多样性。这门科目对审计和鉴证的操作过程、方法及程序作出了深入的分析，探讨了审计和鉴证的目的及行业形势和未来发展，还分别讨论了审计和鉴证从业者的工作环境以及私营和公营部门审计员和内部审计各自的职能。

在澳洲注册会计师课程中，会计师的专业职责在《道德与治理》中有作介绍，但是只强调了审计师的职业道德与操守。《战略管理会计》和《全球战略与领导力》这两门科目在各自的背景下进一步讨论了《高级审计与鉴证》中的战略分析技术。

该科目和《当代商业课题》也涵盖了可持续发展报告与鉴证，其中重点强调了商业课题。《财务报告》介绍了财务报告方面的进阶内容，补充说明了审计专业人员的会计知识。

**该科目对于尚未完成审计与鉴证相关知识要求的会员来说是必修课。**

### 考试题型：

本科目课程试题全部为单选题。

### 学科目标：

本科目旨在要求会员掌握以下知识：

- 熟知并能应用审计流程
- 了解审计所处的企业和环境，以便获得并评估审计证据
- 培养专业判断力
- 培养审计从业人员的职业道德、价值观和工作态度，并能在世界各地处理审计和鉴证工作
- 能根据有关国际声明和法规，了解审计结论和审计报告的要求
- 了解当今与未来鉴证行业相关的信息

## 总体目标:

完成本科目学习后, 会员应具备以下技能:

- 能理解并应用审计、审查服务及除审计、审查以外的鉴证服务的架构, 并能讨论鉴证工作中的要素
- 能探讨审计与鉴证业务的质量控制标准和审计专业的基本伦理与原则
- 能分别解释审计、审查和鉴证各自的标准要求, 该标准应适用于审计、审查服务和除审计、审查以外的鉴证服务
- 设计审计和鉴证工作流程
- 能运用审计相关准则来评估财务报表中的欺诈行为和持续经营情况
- 能说明审计的目的和作用
- 识别并描述不同类型的鉴证工作
- 能探讨内部审计的性质

## 课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. Assurance services framework 鉴证服务架构	12	<ul style="list-style-type: none"><li>• The internationalization of auditing: IFAC, IAASB and IFIAR</li><li>• Regulation of auditing in Australia: FRC, ASIC, APESB AND AUASB</li><li>• Regulation of auditing in New Zealand</li><li>• International Framework for Assurance Engagements</li><li>• Code of Ethics for Professional Accountants</li><li>• Quality control</li><li>• Drivers of audit quality</li><li>• Reasonable and limited assurance</li><li>• Attestation and direct engagements</li><li>• Elements of an assurance engagement</li></ul>

<p><b>2. General audit principles and auditor responsibilities</b></p> <p><b>审计的基本原则和审计师职责</b></p>	<p>15</p>	<ul style="list-style-type: none"> <li>• Auditing standards</li> <li>• Application of ISAs</li> <li>• Public sector perspective</li> <li>• Overall objectives of the independent auditor and the conduct of an audit in accordance with international standards on auditing</li> <li>• Professional skepticism</li> <li>• Terms of audit engagements</li> <li>• Auditor independence for the audit of financial statements</li> <li>• Quality control for audits</li> <li>• Audit documentation</li> </ul>
<p><b>3. Understanding the entity, assessing risk and responding to risks</b></p> <p><b>企业调查、风险评估及应对</b></p>	<p>18</p>	<ul style="list-style-type: none"> <li>• Overview of standards covering risk assessment and response to assessed risks</li> <li>• Planning an audit of financial statements</li> <li>• Audit materiality</li> <li>• Financial statement assertions</li> <li>• Identifying and assessing the risks of material misstatement through understanding the entity and its environment</li> <li>• Understanding the client's business model</li> <li>• Strategic analysis</li> <li>• Techniques used in strategic analysis</li> <li>• Analytical procedures</li> <li>• Responding to assessed risks</li> <li>• Evaluation of misstatements identified during the audit</li> </ul>
<p><b>4. The auditor's response to assessed risks</b></p> <p><b>作为审计师如何应对风险评估</b></p>	<p>18</p>	<ul style="list-style-type: none"> <li>• Sufficient appropriate audit evidence</li> <li>• Tests of controls</li> <li>• Substantive audit procedures</li> <li>• Advanced evidence-gathering issues</li> <li>• Using the work of other auditors and experts</li> <li>• Evidence-gathering in an ecommerce environment</li> <li>• Subsequent events</li> <li>• Completion</li> </ul>
<p><b>5. Audit conclusions and reporting requirements</b></p> <p><b>审计结论与报表要求</b></p>	<p>16</p>	<ul style="list-style-type: none"> <li>• Reports associated with reasonable assurance engagements</li> <li>• Reports providing limited assurance</li> <li>• Reports providing no assurance</li> </ul>

<p><b>6. Performance engagements</b> <b>绩效契约</b></p>	<p>9</p>	<p><b>Contents</b></p> <ul style="list-style-type: none"> <li>• Assurance standards and regulation</li> <li>• Structure of a performance audit</li> <li>• Responsibilities in performance audits</li> <li>• Project identification stage</li> <li>• Planning stage</li> <li>• Economy, efficiency and effectiveness</li> <li>• Performance information and indicators</li> <li>• Conducting the performance audit</li> <li>• Reporting stage</li> <li>• Follow-up audits</li> </ul>
<p><b>7. Other assurance services</b> <b>其他鉴证业务</b></p>	<p>12</p>	<p><b>Contents</b></p> <ul style="list-style-type: none"> <li>• The nature and characteristics of assurance services</li> <li>• Recent trends in other assurance services</li> <li>• Assurance on prospective financial information</li> <li>• Assurance on non-financial information</li> <li>• Assurance on systems and processes</li> <li>• Assurance on behavior</li> <li>• Continuous auditing</li> <li>• Integrated reporting (&lt;IR&gt;) and assurance</li> <li>• Internal audit</li> </ul>
<p><b>8. Case study</b> <b>案例学习</b></p>	<p>0</p>	

如需了解更多信息, 请点击:

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## 澳大利亚税法 (Australia Taxation)

一位专业的会计师需要拥有基本的税法知识与技能。《澳大利亚税法》这门科目介绍了所得税法的基本概念，并深入解读了相关澳大利亚税法及其在个人和简单商业结构、资本收益税、商品和服务税，员工福利税等领域的应用。本课题还包括税务管理系统，以及税务（财务）顾问和注册税务代理必须遵守税务从业者委员会要求和作为专业会计组织成员的道德和职业义务。

对于尚未完成税法相关知识学习认证的会员来说，这门或澳洲税法 (Australia Taxation) 二者择一，将作为必修科目。

### 考试题型：

《澳大利亚税法（第一版）》考试是由单选题和简答题组成

### 学科目标：

- 讨论相关税收立法的关键条款
- 展示应用相关税收立法和相关法律概念的能力，以确定常见情景下的纳税义务
- 分析事件并应用立法，为利益相关者提供有关常见情景引起的税务问题的战略建议

### 课程大纲：

模块 Module	考点比重 Weighting (%)	课程章节 Chapter
1. Legal, ethical and regulatory fundamentals 法律法规、行业监管及道德基础	6	<b>Topic list:</b> <ul style="list-style-type: none"><li>• Tax law environment</li><li>• Ethical principles and behavior</li><li>• Identifying ethical dilemmas</li><li>• Tax practitioner obligations</li><li>• TPB Code of Professional Conduct</li><li>• Tax planning, avoidance and evasion</li></ul>
2. Principles of assessable income 应纳税收入准则	10	<b>Topic list:</b> <ul style="list-style-type: none"><li>• Defining and determining income</li><li>• Determining source of income</li><li>• Tax implications of residency and non-residency</li><li>• Derivation</li><li>• Determining derivation for tax purposes</li></ul>

		<ul style="list-style-type: none"> <li>• International taxation core concepts</li> <li>• Trading stock core concepts</li> </ul>
<b>3. Principles of general and specific deductions</b> <b>一般及特殊扣除准则</b>	8	<b>Topic list:</b> <ul style="list-style-type: none"> <li>• General deductions</li> <li>• Specific statutory deductions</li> <li>• Limitations of deductibility</li> <li>• Substantiation requirements</li> </ul>
<b>4. Capital allowances</b> <b>资本减免</b>	7	<b>Topic list</b> <ul style="list-style-type: none"> <li>• Small business entities (SBEs)</li> <li>• Tax depreciation core concepts</li> <li>• Capital allowance rules for non-SBEs</li> <li>• Capital allowance rules for SBEs</li> <li>• Defining capital works</li> <li>• Calculating capital works deductions</li> </ul>
<b>5. CGT fundamentals</b> <b>资本利得税</b>	15	<b>Topic list:</b> <ul style="list-style-type: none"> <li>• CGT core concepts</li> <li>• CGT events</li> <li>• CGT assets</li> <li>• Determining gain/loss from CGT event</li> <li>• Determining exception or exemption</li> <li>• Rollover provisions and other reliefs</li> <li>• Calculating net capital gain/loss</li> </ul>
<b>6. Taxation of individuals</b> <b>个人所得税</b>	15	<b>Topic list:</b> <ul style="list-style-type: none"> <li>• Individual taxation core concepts</li> <li>• Defining types of assessable income</li> <li>• ETPs, PSI and ESS</li> <li>• CGT relief for individuals</li> <li>• Taxing superannuation for individuals</li> <li>• Calculating allowable deductions</li> <li>• Applying tax offsets</li> <li>• Calculating tax payable</li> </ul>
<b>7. Taxation of SBEs and partnerships</b> <b>小型及合伙企业税法</b>	6	<b>Topic list:</b> <ul style="list-style-type: none"> <li>• SBE concessions core concepts</li> <li>• Calculating the small business income tax offset</li> <li>• Small business restructures</li> <li>• Partnership taxation core concepts</li> <li>• Determining the net partnership income/loss</li> <li>• Calculating a partner's share of tax payable</li> <li>• Alteration of partner's interest</li> </ul>



<p><b>8. Taxation of trusts, companies and superannuation funds</b></p> <p><b>信托、企业及退休基金税法</b></p>	<p>9</p>	<p><b>Topic list:</b></p> <ul style="list-style-type: none"> <li>• Trust taxation core concepts</li> <li>• About Division 6</li> <li>• Determining net income of a trust</li> <li>• Discrepancies and capital gains</li> <li>• About trust distributions</li> <li>• Administration and reporting</li> <li>• Company taxation core concepts</li> <li>• Calculating taxable income</li> <li>• Dividend imputation system</li> <li>• Superannuation fund taxation</li> </ul>
<p><b>9. FBT fundamentals</b></p> <p><b>附加福利税基础</b></p>	<p>7</p>	<p><b>Topic list:</b></p> <ul style="list-style-type: none"> <li>• FBT core concepts</li> <li>• Calculating FBT</li> <li>• Specific fringe benefits</li> <li>• Exempt fringe benefits and employees</li> <li>• Salary packaging</li> <li>• Administration</li> <li>• Reportable fringe benefits</li> </ul>
<p><b>10. GST fundamentals</b></p> <p><b>商品及劳务税基础</b></p>	<p>8</p>	<p><b>Topic list:</b></p> <ul style="list-style-type: none"> <li>• GST core concepts</li> <li>• Determining supply</li> <li>• Input tax credits</li> <li>• Calculating GST</li> <li>• Administration</li> </ul>
<p><b>11. Administration of the tax system</b></p> <p><b>税务系统管理</b></p>	<p>9</p>	<p><b>Topic list:</b></p> <ul style="list-style-type: none"> <li>• Income tax self-assessment</li> <li>• Lodging of tax returns and assessments</li> <li>• Tax audits</li> <li>• Objections, reviews and appeals</li> <li>• Tax reporting and payment obligations</li> <li>• ATO guidance and rulings</li> <li>• Penalties and interest charges</li> <li>• Identifying Part IVA</li> <li>• Promoter penalty regime.</li> </ul>

如需了解更多信息, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/australia-taxation>

## 高级税法 (Advanced Taxation)

澳大利亚税务 - 高级课程 专为希望从事注册税务代理或向客户、企业或政府提供咨询的税务专业人士而设计。该主题允许候选人获得对税收理论和政策的深入理解, 以及跨核心和专业税领域的复杂税务知识的实际应用。

该主题考察了各种商业结构和投资实体, 商品和服务税, 国际税和反避税制度的所得税法中的各种先进税务问题。它还考虑了复杂业务结构和公司融资安排的税务影响, 以便为候选人提供相关技能, 以便为其公司客户提供建议。完成该主题将为专业税务咨询领域的候选人带来竞争优势。

对于尚未完成税法相关知识学习认证的会员来说, 这门或澳洲税法 (Australia Taxation) 二者择一, 将作为必修科目。

### 考试题型:

考试题型全部为单选题

### 学科目标:

- 理解理解税收理论的原理, 并解释税收政策如何影响商业决策
- 就各种复杂的业务结构, 退休金和相关投资决策所产生的税务影响提供建议
- 在澳大利亚税法的范围内, 建议适当的商业或投资结构, 以实现商业和个人目标
- 解释各种公司融资安排的税务后果
- 在当地和国际层面的复杂业务领域应用高级税务知识, 例如涉及复杂的商品及服务税法, 跨境税务问题和反避税的交易。

课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. Tax theory and tax policy and reform 税务理论、政策及改革	3	<b>Part A: Tax theory</b> <ul style="list-style-type: none"> <li>The principles of taxation and tax theory relevant to a tax regime</li> <li>Weighting the tax policy criteria</li> <li>Political considerations</li> </ul>
		<b>Part B: Tax policy</b> <ul style="list-style-type: none"> <li>Australian tax reviews</li> <li>Australia's tax system</li> <li>Income and capital taxes</li> <li>Domestic consumption and production taxes</li> <li>Tax-related social and economic policies</li> <li>International tax</li> <li>The effect of court decisions on tax law reform</li> </ul>
2. Trusts and trust distributions 信托及信托分配	13	<b>Part A: Income and expenditure</b> <ul style="list-style-type: none"> <li>Taxation of trusts and trust distributions</li> <li>Income versus net income of the trust estate</li> <li>Determining net income of the trust and tax implications on distribution</li> <li>Financing trust payments of capital or income distributions—deductibility of interest</li> </ul>
		<b>Part B: Beneficiaries and distributions</b> <ul style="list-style-type: none"> <li>Making distributions from the trust to beneficiaries</li> <li>Presently entitled</li> <li>Distributions to minors</li> <li>Corporate beneficiaries</li> <li>Deemed dividends</li> <li>Unpaid present entitlements</li> <li>Streaming of trust income</li> <li>Rateable reduction</li> <li>Deceased estates and testamentary trusts</li> </ul>
		<b>Part C: Capital gains tax-specific rules</b> <ul style="list-style-type: none"> <li>Capital gains tax 'E' events</li> <li>Capital gains tax event E4 in detail</li> <li>Tax consequences of the vesting or resettlement of a trust</li> <li>Trusts and the small business capital gains tax concessions</li> </ul>

		<p><b>Part D: Carry-forward trust losses</b></p> <ul style="list-style-type: none"> <li>• Distinction between fixed and non-fixed trusts</li> <li>• Trust loss tests for fixed and non-fixed trusts</li> <li>• Family trusts</li> </ul>
<p><b>3. Superannuation</b> <b>退休金</b></p>	11	<p><b>Part A: Types of superannuation funds and compliance requirements</b></p> <ul style="list-style-type: none"> <li>• Legal basis for superannuation</li> <li>• Complying versus non-complying funds</li> <li>• Defined benefit versus accumulation funds</li> <li>• Specific types of superannuation funds</li> <li>• Taxed and untaxed funds</li> <li>• My Super funds</li> <li>• Compliance requirements for superannuation funds</li> </ul> <p><b>Part B: Taxation of contributions</b></p> <ul style="list-style-type: none"> <li>• Concessional contributions</li> <li>• Non-concessional contributions</li> <li>• Contribution age limits</li> </ul> <p><b>Part C: Taxation within the superannuation fund</b></p> <ul style="list-style-type: none"> <li>• Contributions received by the superannuation fund</li> <li>• Accumulation and income stream phases</li> <li>• Taxation of superannuation fund investment earnings</li> <li>• Deductions available to accumulation funds</li> <li>• Taxation consequences of becoming a non-complying fund</li> </ul> <p><b>Part D: Taxation of superannuation benefits</b></p> <ul style="list-style-type: none"> <li>• Conditions of release and authorised payments</li> <li>• Taxation of lump sums</li> <li>• Taxation of income streams</li> <li>• Superannuation death benefits</li> <li>• Maximising tax-free components</li> </ul> <p><b>Part E: Self-managed superannuation funds</b></p> <ul style="list-style-type: none"> <li>• Establishing a self-managed superannuation fund</li> <li>• Trustee responsibilities</li> <li>• Taxation of self-managed superannuation funds</li> <li>• Rules affecting self-managed superannuation funds</li> <li>• Consequences of breaching the rules</li> </ul>
<p><b>4. Companies and company distributions</b> <b>企业基金及企业基</b></p>	13	<p><b>Part A: Taxation of companies</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Calculation of taxable income</li> <li>• Company tax rates</li> <li>• Tax offsets</li> <li>• Tax losses</li> </ul>

<p><b>金分配</b></p>		<p><b>Part B: Specific incentives and concessions</b></p> <ul style="list-style-type: none"> <li>• R&amp;D tax incentive</li> <li>• Early stage innovation companies</li> </ul> <p><b>Part C: Companies and CGT</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Small business CGT concessions</li> <li>• Corporate restructure relief</li> </ul> <p><b>Part D: Advanced imputation issues</b></p> <ul style="list-style-type: none"> <li>• Dividend imputation system</li> <li>• Integrity rules</li> <li>• Franking accounts</li> <li>• Franking deficit tax</li> <li>• Franking account tax return</li> <li>• Effect of receiving a distribution</li> </ul> <p><b>Part E: Deemed dividends</b></p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• Division 7A</li> <li>• Capital streaming arrangements</li> <li>• Bonus share issues</li> <li>• Redeemable preference shares</li> <li>• Excessive remuneration</li> <li>• Share buy-backs</li> <li>• Distributions by liquidators</li> </ul>
<p><b>5. Consolidations</b> <b>合并</b></p>	<p>10</p>	<p><b>Part A: Eligibility to consolidate</b></p> <ul style="list-style-type: none"> <li>• Consolidatable group</li> <li>• Head company</li> <li>• Subsidiary member</li> <li>• Factors affecting the decision to consolidate</li> <li>• Comparison to accounting consolidation rules</li> <li>• Multiple entry consolidated group</li> </ul> <p><b>Part B: Key consolidation rules</b></p> <ul style="list-style-type: none"> <li>• Single entity rule</li> <li>• Entry history rule</li> <li>• Exit history rule</li> <li>• Consolidated group's tax compliance</li> <li>• Tax sharing agreements</li> <li>• Pay-As-You-Go instalment payments</li> <li>• Recognizing franking credits and foreign income tax offsets</li> <li>• Interaction of single entity rules with other income tax provisions</li> </ul>

		<p><b>Part C: Joining a consolidated group</b></p> <ul style="list-style-type: none"> <li>• Calculating the allocable cost amount of the joining member</li> <li>• Identifying assets eligible for allocation of allocable cost amount</li> <li>• Allocating the allocable cost amount over a joining member's assets</li> <li>• Capital gains tax events on entry</li> <li>• Modification of the allocable cost amount tax cost setting rules</li> </ul> <p><b>Part D: Transfer and utilization of losses</b></p> <ul style="list-style-type: none"> <li>• Determining losses to be transferred</li> <li>• Utilizing transferred losses</li> <li>• Modification of loss transfer and utilization for a multiple entry consolidated group</li> </ul> <p><b>Part E: Exiting a consolidated group</b></p> <ul style="list-style-type: none"> <li>• Resetting costs of membership interests in a subsidiary</li> <li>• Calculating the allocable cost amount of the leaving entity</li> <li>• Allocating the allocable cost amount to membership interests on exit</li> </ul>
<p><b>6. Complex business structures</b> <b>复杂业务结构</b></p>	<p>10</p>	<p><b>Part A: Assessment of group business structure</b></p> <ul style="list-style-type: none"> <li>• Categories of business entity</li> <li>• Commercial factors in selecting an entity</li> <li>• Tax factors to consider when selecting entity</li> <li>• Capital gains tax rollover relief</li> <li>• Combination of multiple group entities</li> </ul> <p><b>Part B: Multi-entity combination involving companies</b></p> <ul style="list-style-type: none"> <li>• Limitations of a company as sole entity</li> <li>• Licensing intellectual property to a related entity</li> <li>• Provision of administrative services by a service trust</li> </ul> <p><b>Part C: Multi-entity combination involving partnerships</b></p> <ul style="list-style-type: none"> <li>• Limitations of a partnership as sole entity</li> <li>• Partnership sets up a property-holding unit trust</li> <li>• Partnership of discretionary trusts with corporate trustee and company manager</li> <li>• Corporate limited partnerships</li> </ul> <p><b>Part D: Multi-entity combination involving trusts</b></p> <ul style="list-style-type: none"> <li>• Limitations of a trust as sole entity</li> <li>• Unrelated discretionary trusts set up a subsidiary unit trust</li> <li>• Distributions to discretionary corporate beneficiaries</li> <li>• Interaction with self-managed superannuation funds</li> </ul> <p><b>Part E: Assessment of tax risks</b></p> <ul style="list-style-type: none"> <li>• Personal services income</li> <li>• Part IVA</li> </ul>

<p><b>7. Corporate financing</b> <b>企业融资</b></p>	<p>10</p>	<p><b>Part A: Debt and equity rules</b></p> <ul style="list-style-type: none"> <li>• The test that identifies a debt interest</li> <li>• Test that determines whether an interest is an equity interest</li> <li>• Non-share equity interests and non-share capital account</li> <li>• Tiebreaker rule</li> </ul> <p><b>Part B: Value shifting</b></p> <ul style="list-style-type: none"> <li>• Entity interest direct value shifting rules</li> <li>• Created rights direct value shifting rules</li> <li>• Method used to make a reduction</li> <li>• Indirect shifting rules</li> </ul> <p><b>Part C: Thin capitalization</b></p> <ul style="list-style-type: none"> <li>• Thinly capitalized entities</li> <li>• Types of entities and control</li> <li>• Non-authorized deposit-taking institution outward investing entities</li> <li>• Non-authorized deposit-taking institution inward investing entities</li> <li>• Authorized deposit-taking institution entities</li> </ul> <p><b>Part D: Financial arrangements and financial instruments</b></p> <ul style="list-style-type: none"> <li>• Taxation of financial arrangements regime</li> <li>• Outside taxation of financial arrangements regime</li> <li>• Asset and project financing arrangements</li> </ul>
<p><b>8. International transactions and cross-border tax issues</b> <b>国际业务和跨国业务税务问题</b></p>	<p>12</p>	<p><b>Part A: Foreign exchange gains and losses</b></p> <ul style="list-style-type: none"> <li>• Conversion of foreign currency</li> <li>• Functional currency</li> <li>• Taxation treatment of foreign exchange gains and losses</li> </ul> <p><b>Part B: Transfer Pricing</b></p> <ul style="list-style-type: none"> <li>• Legislative framework</li> <li>• The arm's length principle</li> <li>• Documentation and reporting</li> <li>• Key compliance issues</li> <li>• Applying the arm's length principle</li> <li>• Accepted arm's length methodologies</li> </ul> <p><b>Part C: Conduit Foreign Income</b></p> <ul style="list-style-type: none"> <li>• Background</li> <li>• The meaning of conduit foreign income</li> <li>• Distribution of conduit foreign income</li> </ul> <p><b>Part D: Foreign income attribution</b></p> <ul style="list-style-type: none"> <li>• Background</li> <li>• Controlled foreign companies</li> <li>• Transferor trusts</li> </ul>

		<p><b>Part E: Foreign income tax offsets</b></p> <ul style="list-style-type: none"> <li>• Entitlement to foreign income tax offset</li> <li>• Calculation of foreign income tax offset</li> </ul>
		<p><b>Part F: Double taxation agreements</b></p> <ul style="list-style-type: none"> <li>• Background</li> <li>• Other anti-avoidance issues</li> <li>• Structure of double tax agreements</li> </ul>
<p><b>9. Advanced GST issues</b></p> <p>高级商品及劳务税法</p>	10	<p><b>Part A: GST Overview</b></p> <ul style="list-style-type: none"> <li>• Applying relevant GST rules in complex transactions</li> </ul>
		<p><b>Part B: Input tax credits relating to a financial supply</b></p> <ul style="list-style-type: none"> <li>• Financial supplies</li> <li>• Apportionment of financial supplies</li> <li>• Creditable acquisitions</li> </ul>
		<p><b>Part C: Cross-border transactions</b></p> <ul style="list-style-type: none"> <li>• Supplies connected with the indirect tax zone</li> <li>• Export of goods and services</li> <li>• Goods imported into the indirect tax zone</li> <li>• Imports other than goods and real property</li> </ul>
		<p><b>Part D: Property and special transactions</b></p> <ul style="list-style-type: none"> <li>• Real property margin scheme</li> <li>• GST-free supply of a going concern</li> <li>• Residential and commercial residential property</li> <li>• Second-hand goods</li> </ul>
		<p><b>Part E: Attribution rules</b></p> <ul style="list-style-type: none"> <li>• Particular GST attribution rules</li> <li>• Adjustment events</li> </ul>
		<p><b>Part F: GST anti-avoidance provisions</b></p> <ul style="list-style-type: none"> <li>• General anti-avoidance rules</li> </ul>
<p><b>10. Anti-avoidance regimes</b></p> <p>反避税管理制度</p>	8	<p><b>Part A: The application of the general anti-avoidance provisions of Part IVA</b></p> <ul style="list-style-type: none"> <li>• Tax evasion, avoidance and planning</li> <li>• The general provisions of Part IVA</li> <li>• Application to particular transactions and leading cases</li> <li>• The role of advisers</li> </ul>
		<p><b>Part B: The application of the multinational tax avoidance rules</b></p> <ul style="list-style-type: none"> <li>• Schemes that limit a taxable presence in Australia</li> <li>• Diverted profits tax</li> </ul>



		<b>Part C: Tax information exchange agreements and other ATO information gathering powers</b> supporting multinational tax avoidance rules <ul style="list-style-type: none"><li>• Onshore investigative powers</li><li>• Offshore information notices</li><li>• Exchange of information articles in tax treaties</li><li>• Tax Information Exchange Agreements</li><li>• Multilateral conventions on exchange of information</li></ul>
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如需了解更多信息, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/australia-taxation-advanced>

#### 课程升级说明:

需要注意的是,《高级税法》科目于 2018 年第二学期开始进行了相应的课程调整。新的《高级税法》课程加深了现有的课程内容, 以此满足研究生课程的学习要求。

#### 《高级税法》课程的调整对您产生怎样的的影响呢?

如果您需要完成澳洲注册会计师课程中的《高级税法》课程, 但还没有完成, 您可以:

1. 在 2018 年第一学期之前完成现有的《高级税法》课程, 以满足澳洲注册会计师课程中对于税法部分的要求。
2. 选择注册 2018 年第二学期开始的新的《高级税法》课程, 但考虑到课程内容已经发生了重大变化, 如果您没有事先进行本科相关税法课程的学习, 将有可能在后续学习《高级税法》中遇到一定的困难。

因此, 如果您没有完成本科税法课程, 但希望能为《高级税法》课程做好准备, 建议您可以选择以下方式:

1. 注册澳洲会计师公会的《基础税法》课程 (Introductory Taxation) (从 2018 年下半年开放注册)
2. 在您所选择的高等教育机构注册本科税法课程学习

更多关于《高级税法》的课程调整, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/advanced-taxation/changes-to-advanced-taxation>

## 当代企业课题 (Contemporary Business Issues)

《当代企业课题》这一科目旨在考察你对各种当代以及新兴全球话题的了解，以协助即将成为会计的你熟悉工作中所处的商业环境。这门科也将进一步培养你的职业价值观、行业道德与专业态度。

“专业态度” 尤指以下方面：

- 着重拥有良好的个人沟通技巧，人脉建立能力和掌握信息技术的综合学习
- 知晓保持对专业的求知欲是避免不明智决策的重要手段
- 鼓励用发散性思维和创造力处理方式，以洞察日益复杂多变的商业世界

通过分析当代案例和事件，你还能在这个科目的学习中，获得机遇和挑战。例如，如何在限制排放的经济环境中或者在流动性紧绌，资源不断减少的环境中运营。

《当代企业课题》一科是注册会计师专业课程中专业级别的选修科目，它广泛运用线上资源，包括官方教材的电子版（同时也提供纸质版本）、视频和音频演示、网页链接。

如果你打算报读此科，你要确保有稳定的线上设备，并预备好享受这种学习方式所带来的挑战。

### 考试题型：

全部为单项选择题

### 学科目标：

- 通过复杂、真实的生活情境促进职业价值观、道德观与工作态度的培养，并了解以上是如何支撑会计工作的方方面面的。
- 开拓思路，知晓那些影响当今商业环境的当代、新兴全球话题的起源及其影响力。

课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. The accountant as strategic business adviser 作为企业战略顾问的会计师	15	Part A: The need for advice
		Part B: Advising beyond traditional accounting areas
		Part C: Ethical interaction
		Part D: Human resource issues and complexity
2. Global business context 全球商业环境	17	Part A: Impact of dwindling resources
		Part B: Operating in a carbon-constrained economy
		Part C: The changing population
		Part D: Offshoring
3. Business crime: Investigation, detection and prevention 商业犯罪的调查、检察及预防	16	<b>Contents:</b> <ul style="list-style-type: none"> <li>• An overview of forensic accounting</li> <li>• Business crime</li> <li>• The forensic accountant's role in investigating business crime</li> <li>• Detecting business crime</li> <li>• Preventing business crime</li> </ul>
4. Financial reporting and beyond 财务报告及其他	19	Part A: Developments in financial reporting and banking regulations
		Part B: Integrated reporting
		Part C: Non-financial reporting frameworks
5. Innovation and risk 创新及风险	18	Part A: Risk and value
		Part B: Protecting intellectual property
		Part C: Data security and risk
		Part D: Entrepreneurship and innovation
		Part E: Microfinance.
6. Communications and technology 通信与技术	15	Part A: Communication in business
		Part B: How businesses use ICT

如需了解更多信息, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/contemporary-business-issues>

## 财务风险管理 (Financial Risk Management)

随着全球金融危机出现, 经济环境波动造成经济增长放缓, 各种高债务水平情况在世界各地纷纷出现。这导致了企业抗击金融危机的能力较弱, 包括资产和流动资金危机, 由利率、汇率、商品价格波动引起的市场危机, 信用危机或经营危机。这个科目的教学目的就是使你具备评估这些财务风险的必备技能, 运用财务手段对其作出战略性管理。

《财务风险管理》对《道德与治理》中的管理框架进行了扩展, 并进一步讨论了《战略管理会计》提到的投资评估过程, 还考察到在《财务报告》中涵盖的国际财务报告准则中对冲会计的部分实际要素和复杂性。

**《财务风险管理》是澳洲注册会计师课程中的选修科目。**

### 考试题型:

全部为单选题

### 学科目标:

加强了解如何运用适当的财务风险管理策略, 应对企业可能面临的财务风险。

### 课程大纲:

模块 Module	考点比重 Weighting (%)	教材章节 Chapter
1. Introduction to financial risk management 财务风险会计管理原理	10	<b>Contents:</b> <ul style="list-style-type: none"><li>• Introduction to risk</li><li>• ERM framework</li><li>• Level of sophistication</li><li>• Financial risks</li><li>• Financial risk in different industry sectors</li><li>• The framework for FRM</li></ul>

<p><b>2. Management of liquidity, debt and equity</b></p> <p><b>流动资产、债务与资产净值管理</b></p>	<p>10</p>	<p><b>Part A: Cash flow management</b></p> <ul style="list-style-type: none"> <li>• Liquidity management</li> <li>• Cash management</li> <li>• Cash disbursements</li> <li>• Free cash flow</li> <li>• Stress testing</li> </ul> <p><b>Part B: Working capital management</b></p> <ul style="list-style-type: none"> <li>• Strategies to manage working capital</li> <li>• Measuring working capital requirements</li> <li>• Funding risk and credit risk assessment</li> </ul> <p><b>Part C: Cost of capital and capital structure</b></p> <ul style="list-style-type: none"> <li>• Qualitative factors</li> <li>• Quantitative factors</li> <li>• Weighted average cost of capital</li> <li>• Weighted average cost of capital with taxes</li> </ul>
<p><b>3. Financing and evaluating investments</b></p> <p><b>融资与投资评估</b></p>	<p>14</p>	<p><b>Part A: Sources of funds for business</b></p> <ul style="list-style-type: none"> <li>• Short- and intermediate-term financing</li> <li>• Long-term debt financing</li> <li>• Equity financing</li> <li>• Debt versus equity—the GFC and ESDC</li> <li>• Financial risk management and the role of the board of directors</li> <li>• Summary of financial instruments and products</li> </ul> <p><b>Part B: Cost of capital and capital structure</b></p> <ul style="list-style-type: none"> <li>• Funding for sole traders and partnerships</li> <li>• Funding for private companies and other small to medium-sized enterprises (SMEs)</li> </ul> <p><b>Part C: Capital budgeting techniques</b></p> <ul style="list-style-type: none"> <li>• Accounting rate of return (ARR)</li> <li>• Payback period</li> <li>• Net present value (NPV)</li> <li>• Internal rate of return (IRR)</li> <li>• NPV and IRR methods compared</li> </ul> <p><b>Part D: Derivatives</b></p> <ul style="list-style-type: none"> <li>• Estimating cash flows</li> <li>• Inflation and capital budgeting</li> <li>• Adjusted present value (APV) approach</li> <li>• A word of caution</li> </ul>

<p><b>4. Derivatives</b> <b>金融衍生品</b></p>	<p>10</p>	<p><b>Contents:</b></p> <ul style="list-style-type: none"> <li>• The role of derivatives in financial risk management</li> <li>• Futures</li> <li>• Forwards</li> <li>• Swaps</li> <li>• Options</li> <li>• Exotic derivatives and hybrids</li> <li>• Managing the counterparty component of credit risk and operational risk</li> </ul>
<p><b>5. Interest rate risk management</b> <b>利率风险管理</b></p>	<p>14</p>	<p><b>Contents:</b></p> <ul style="list-style-type: none"> <li>• Background</li> <li>• Key steps in interest rate risk management</li> </ul>
<p><b>6. Foreign exchange and commodity risk management</b> <b>外汇与商品风险</b></p>	<p>14</p>	<p><b>Part A: Foreign exchange risk</b></p> <ul style="list-style-type: none"> <li>• Background to foreign exchange risk management</li> <li>• Demystifying foreign exchange</li> <li>• Foreign exchange risk management</li> </ul> <hr/> <p><b>Part B: Commodity risk</b></p> <ul style="list-style-type: none"> <li>• Soft commodities</li> <li>• Metals</li> <li>• Energy</li> <li>• Precious metals</li> <li>• Weather</li> </ul>
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<b>8. Controlling risks</b> <b>风险控制</b>	14	<b>Contents:</b> <ul style="list-style-type: none"><li>• Culture of financial risk management</li><li>• Risk management framework</li><li>• Case study in financial risk control management</li><li>• Internal control framework</li><li>• Regulations</li><li>• Governance framework for financial risk management</li><li>• Operational risks</li><li>• Accounting disclosure requirements</li></ul>
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如需了解更多信息, 请点击:

<https://www.cpaaustralia.com.au/cpa-program/cpa-program-candidates/your-enrolment/financial-risk-management>

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