



第三篇

考前模拟

考前模拟 2 套卷

所有漂亮的结果都是在行动中收获的，不需要很厉害才能开始，但是需要开始才能变得很厉害。现在，你已完成了前期的学习，终于来到应试指南的结束篇“考前模拟”，快来扫描下方二维码进行模拟考试吧！

扫我做试题
模拟试卷（一）



扫我做试题
模拟试卷（二）



中级会计资格考试采用闭卷、无纸化形式，此篇真实模拟考试，助力考前练习，快来体验吧！

附录 系数表

附表一 复利终值系数表

期数	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
1	1.010 0	1.020 0	1.030 0	1.040 0	1.050 0	1.060 0	1.070 0	1.080 0	1.090 0	1.100 0
2	1.020 1	1.040 4	1.060 9	1.081 6	1.102 5	1.123 6	1.144 9	1.166 4	1.188 1	1.210 0
3	1.030 3	1.061 2	1.092 7	1.124 9	1.157 6	1.191 0	1.225 0	1.259 7	1.295 0	1.331 0
4	1.040 6	1.082 4	1.125 5	1.169 9	1.215 5	1.262 5	1.310 8	1.360 5	1.411 6	1.464 1
5	1.051 0	1.104 1	1.159 3	1.216 7	1.276 3	1.338 2	1.402 6	1.469 3	1.538 6	1.610 5
6	1.061 5	1.126 2	1.194 1	1.265 3	1.340 1	1.418 5	1.500 7	1.586 9	1.677 1	1.771 6
7	1.072 1	1.148 7	1.229 9	1.315 9	1.407 1	1.503 6	1.605 8	1.713 8	1.828 0	1.948 7
8	1.082 9	1.171 7	1.266 8	1.368 6	1.477 5	1.593 8	1.718 2	1.850 9	1.992 6	2.143 6
9	1.093 7	1.195 1	1.304 8	1.423 3	1.551 3	1.689 5	1.838 5	1.999 0	2.171 9	2.357 9
10	1.104 6	1.219 0	1.343 9	1.480 2	1.628 9	1.790 8	1.967 2	2.158 9	2.367 4	2.593 7
11	1.115 7	1.243 4	1.384 2	1.539 5	1.710 3	1.898 3	2.104 9	2.331 6	2.580 4	2.853 1
12	1.126 8	1.268 2	1.425 8	1.601 0	1.795 9	2.012 2	2.252 2	2.518 2	2.812 7	3.138 4
13	1.138 1	1.293 6	1.468 5	1.665 1	1.885 6	2.132 9	2.409 8	2.719 6	3.065 8	3.452 3
14	1.149 5	1.319 5	1.512 6	1.731 7	1.979 9	2.260 9	2.578 5	2.937 2	3.341 7	3.797 5
15	1.161 0	1.345 9	1.558 0	1.800 9	2.078 9	2.396 6	2.759 0	3.172 2	3.642 5	4.177 2
16	1.172 6	1.372 8	1.604 7	1.873 0	2.182 9	2.540 4	2.952 2	3.425 9	3.970 3	4.595 0
17	1.184 3	1.400 2	1.652 8	1.947 9	2.292 0	2.692 8	3.158 8	3.700 0	4.327 6	5.054 5
18	1.196 1	1.428 2	1.702 4	2.025 8	2.406 6	2.854 3	3.379 9	3.996 0	4.717 1	5.559 9
19	1.208 1	1.456 8	1.753 5	2.106 8	2.527 0	3.025 6	3.616 5	4.315 7	5.141 7	6.115 9
20	1.220 2	1.485 9	1.806 1	2.191 1	2.653 3	3.207 1	3.869 7	4.661 0	5.604 4	6.727 5
21	1.232 4	1.515 7	1.860 3	2.278 8	2.786 0	3.399 6	4.140 6	5.033 8	6.108 8	7.400 2
22	1.244 7	1.546 0	1.916 1	2.369 9	2.925 3	3.603 5	4.430 4	5.436 5	6.658 6	8.140 3
23	1.257 2	1.576 9	1.973 6	2.464 7	3.071 5	3.819 7	4.740 5	5.871 5	7.257 9	8.254 3
24	1.269 7	1.608 4	2.032 8	2.563 3	3.225 1	4.048 9	5.072 4	6.341 2	7.911 1	9.849 7
25	1.282 4	1.640 6	2.093 8	2.665 8	3.386 4	4.291 9	5.427 4	6.848 5	8.623 1	10.835
26	1.295 3	1.673 4	2.156 6	2.772 5	3.555 7	4.549 4	5.807 6	7.396 4	9.399 2	11.918
27	1.308 2	1.706 9	2.221 3	2.883 4	3.733 5	4.822 3	6.213 9	7.988 1	10.245	13.110
28	1.321 3	1.741 0	2.287 9	2.998 7	3.920 1	5.111 7	6.648 8	8.627 1	11.167	14.421
29	1.334 5	1.775 8	2.356 6	3.118 7	4.116 1	5.418 4	7.114 3	9.317 3	12.172	15.863
30	1.347 8	1.811 4	2.427 3	3.243 4	4.321 9	5.743 5	7.612 3	10.063	13.268	17.449
40	1.488 9	2.208 0	3.262 0	4.801 0	7.040 0	10.286	14.794	21.725	31.408	45.259
50	1.644 6	2.691 6	4.383 9	7.106 7	11.467	18.420	29.457	46.902	74.358	117.390
60	1.816 7	3.281 0	5.891 6	10.520	18.679	32.988	57.946	101.26	176.03	304.48



续表

期数	12%	14%	15%	16%	18%	20%	24%	28%	32%	36%
1	1.120 0	1.140 0	1.150 0	1.160 0	1.180 0	1.200 0	1.240 0	1.280 0	1.320 0	1.360 0
2	1.254 4	1.299 6	1.322 5	1.345 6	1.392 4	1.440 0	1.537 6	1.638 4	1.741 4	1.849 6
3	1.404 9	1.481 5	1.520 9	1.560 9	1.643 0	1.728 0	1.906 6	2.087 2	2.300 0	2.515 5
4	1.573 5	1.689 0	1.749 0	1.810 6	1.938 8	2.073 6	2.364 2	2.684 4	3.306	3.421 0
5	1.762 3	1.925 4	2.011 4	2.100 3	2.287 8	2.488 3	2.931 6	3.436	4.007 5	4.652 6
6	1.973 8	2.195 0	2.313 1	2.436 4	2.699 6	2.986 0	3.635 2	4.398 0	5.289 9	6.327 5
7	2.210 7	2.502 3	2.660 0	2.826 2	3.185 5	3.583 2	4.507 7	5.629 5	6.982 6	8.605 4
8	2.476 0	2.852 6	3.059 0	3.278 4	3.758 9	4.299 8	5.589 5	7.250 8	9.217 0	11.703
9	2.773 1	3.251 9	3.517 9	3.803 0	4.435 5	5.159 8	6.931 0	9.223 4	12.166	15.917
10	3.105 8	3.707 2	4.045 6	4.411 4	5.233 8	6.191 7	8.594 4	11.806	16.060	21.647
11	3.478 5	4.226 2	4.652 4	5.117 3	6.175 9	7.430 1	10.657	15.112	21.119	29.439
12	3.896 0	4.817 9	5.350 3	5.936 0	7.287 6	8.916 1	13.215	19.343	27.983	40.037
13	4.363 5	5.492 4	6.152 8	6.885 8	8.599 4	10.699	16.386	24.759	36.937	54.451
14	4.887 1	6.261 3	7.075 7	7.987 5	10.147	12.839	20.319	31.691	48.757	74.053
15	5.473 6	7.137 9	8.137 1	9.265 5	11.974	15.407	25.196	40.564 8	64.359	100.71
16	6.130 4	8.137 2	9.357 6	10.748	14.129	18.488	31.243	51.923	84.954	136.97
17	6.866 0	9.276 5	10.761	12.468	16.672	22.186	38.741	66.461	112.14	186.28
18	7.690 0	10.575	12.375	14.463	19.673	26.623	48.039	85.071	148.02	253.34
19	8.612 8	12.056	14.232	16.777	23.214	31.948	59.568	108.89	195.39	344.54
20	9.646 3	13.743	16.367	19.461	27.393	38.338	73.864	139.38	257.92	468.57
21	10.804	15.668	18.822	22.574	32.324	46.005	91.592	178.41	340.45	637.26
22	12.100	17.861	21.645	26.186	38.142	55.206	113.57	228.36	449.39	866.67
23	13.552	20.362	24.891	30.376	45.008	66.247	140.83	292.30	593.20	1 178.7
24	15.179	23.212	28.625	35.236	53.109	79.497	174.63	374.14	783.02	1 603.0
25	17.000	26.462	32.919	40.874	62.669	95.396	216.54	478.90	1 033.6	2 180.1
26	19.040	30.167	37.857	47.414	73.949	114.48	268.51	613.00	1 364.3	2 964.9
27	21.325	34.390	43.535	55.000	87.260	137.37	332.95	784.64	1 800.9	4 032.3
28	23.884	39.204	50.066	63.800	102.97	164.84	412.86	1 004.3	2 377.2	5 483.9
29	26.750	44.693	57.575	74.009	121.50	197.81	511.95	1 285.6	3 137.9	7 458.1
30	29.960	50.950	66.212	85.850	143.37	237.38	634.82	1 645.5	4 142.1	10 143
40	93.051	188.83	267.86	378.72	750.38	1 469.8	5 455.9	19 427	66 521	*
50	289.00	700.23	1 083.9	1 670.7	3 927.4	9 100.4	46 890	*	*	*
60	897.60	2 595.9	4 384.0	7 370.2	20 555	56 348	*	*	*	*

* >99 999

附表二 复利现值系数表

期数	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%
1	.990 1	.980 4	.970 9	.961 5	.952 4	.943 4	.934 6	.925 9	.917 4	.909 1
2	.980 3	.961 2	.942 6	.924 6	.907 0	.890 0	.873 4	.857 3	.841 7	.826 4
3	.970 6	.942 3	.915 1	.889 0	.863 8	.839 6	.816 3	.793 8	.772 2	.751 3
4	.961 0	.923 8	.888 5	.854 8	.822 7	.792 1	.762 9	.735 0	.708 4	.683 0
5	.951 5	.905 7	.862 6	.821 9	.783 5	.747 3	.713 0	.680 6	.649 9	.620 9
6	.942 0	.888 0	.837 5	.790 3	.746 2	.705 0	.666 3	.630 2	.596 3	.564 5
7	.932 7	.870 6	.813 1	.759 9	.710 7	.665 1	.622 7	.583 5	.547 0	.513 2
8	.923 5	.853 5	.789 4	.730 7	.676 8	.627 4	.582 0	.540 3	.501 9	.466 5
9	.914 3	.836 8	.766 4	.702 6	.644 6	.591 9	.543 9	.500 2	.460 4	.424 1
10	.905 3	.820 3	.744 1	.675 6	.613 9	.558 4	.508 3	.463 2	.422 4	.385 5
11	.896 3	.804 3	.722 4	.649 6	.584 7	.526 8	.475 1	.428 9	.387 5	.350 5
12	.887 4	.788 5	.701 4	.624 6	.556 8	.497 0	.444 0	.397 1	.355 5	.318 6
13	.878 7	.773 0	.681 0	.600 6	.530 3	.468 8	.415 0	.367 7	.326 2	.289 7
14	.870 0	.757 9	.661 1	.577 5	.505 1	.442 3	.387 8	.340 5	.299 2	.263 3
15	.861 3	.743 0	.641 9	.555 3	.481 0	.417 3	.362 4	.315 2	.274 5	.239 4
16	.852 8	.728 4	.623 2	.533 9	.458 1	.393 6	.338 7	.291 9	.251 9	.217 6
17	.844 4	.714 2	.605 0	.513 4	.436 3	.371 4	.316 6	.270 3	.231 1	.197 8
18	.836 0	.700 2	.587 4	.493 6	.415 5	.350 3	.295 9	.250 2	.212 0	.179 9
19	.827 7	.686 4	.570 3	.474 6	.395 7	.330 5	.276 5	.231 7	.194 5	.163 5
20	.819 5	.673 0	.553 7	.456 4	.376 9	.311 8	.258 4	.214 5	.178 4	.148 6
21	.811 4	.659 8	.537 5	.438 8	.358 9	.294 2	.241 5	.198 7	.163 7	.135 1
22	.803 4	.646 8	.521 9	.422 0	.341 8	.277 5	.225 7	.183 9	.150 2	.122 8
23	.795 4	.634 2	.506 7	.405 7	.325 6	.261 8	.210 9	.170 3	.137 8	.111 7
24	.787 6	.621 7	.491 9	.390 1	.310 1	.247 0	.197 1	.157 7	.126 4	.101 5
25	.779 8	.609 5	.477 6	.375 1	.295 3	.233 0	.184 2	.146 0	.116 0	.092 3
26	.772 0	.597 6	.463 7	.360 4	.281 2	.219 8	.172 2	.135 2	.106 4	.083 9
27	.764 4	.585 9	.450 2	.346 8	.267 8	.207 4	.160 9	.125 2	.097 6	.076 3
28	.756 8	.574 4	.437 1	.333 5	.255 1	.195 6	.150 4	.115 9	.089 5	.069 3
29	.749 3	.563 1	.424 3	.320 7	.242 9	.184 6	.140 6	.107 3	.082 2	.063 0
30	.741 9	.552 1	.412 0	.308 3	.231 4	.174 1	.131 4	.099 4	.075 4	.057 3
35	.705 9	.500 0	.355 4	.253 4	.181 3	.130 1	.093 7	.067 6	.049 0	.035 6
40	.671 7	.452 9	.306 6	.208 3	.142 0	.097 2	.066 8	.046 0	.031 8	.022 1
45	.639 1	.410 2	.264 4	.171 2	.111 3	.072 7	.047 6	.031 3	.020 7	.013 7
50	.608 0	.371 5	.228 1	.140 7	.087 2	.054 3	.033 9	.021 3	.013 4	.008 5
55	.578 5	.336 5	.196 8	.115 7	.068 3	.040 6	.024 2	.014 5	.008 7	.005 3