

ACCA2010年12月份考试真题 (P5) PDF转换可能丢失图片或格式 , 建议阅读原文

https://www.100test.com/kao_ti2020/645/2021_2022_ACCA2010_E5_B9_c52_645521.htm 导读 : ACCA2010年12月份考试已结束。百考试题整理ACCA2010年12月份考试真题 (P5) 供考生参考。 点击查看 : #0000ff>2010年12月份ACCA考试真题汇总

Section A BOTH questions are compulsory and MUST be attempted 1 Film Productions Co (FP) is a small international company producing films for cinema release and also for sale on DVD or to television companies.FP deals with all areas of the production from casting,directing and managing the artists to negotiating distribution deals with cinema chains and TV channels.The industry is driven by the tastes of its films ‘ audience,which when accurately predicted can lead to high levels of profitability on a successful film. The companys stated mission is to produce fantastic films that have mass appeal.The company makes around \$200 million of sales each year equally split between a share of cinema takings,DVD sales and TV rights.FP has released 32 films in the past five years. Each film costs an average of \$18 million and takes 12 months to produce from initial commissioning through to the final version.Production control is important in order to hit certain key holiday periods for releasing films at the cinema or on DVD. The companys films have been moderately successful in winning industry awards although FP has never won any major award.Its aims have been primarily commercial with artistic considerations secondary. The company uses a top-down approach

to strategy development with objectives leading to critical success factors (CSFs) which must then be measured using performance indicators. Currently, the company has identified a number of critical success factors. The two most important of these are viewed as: (i) improve audience satisfaction (ii) strengthen profitability in operations. At the request of the board, the chief executive officer (CEO) has been reviewing this system in particular the role of CSFs. Generally, the CEO is worried that the ones chosen so far fail to capture all the factors affecting the business and wants to understand all possible sources for CSFs and what it means to categorise them into monitoring and building factors. These CSFs will need to be measured and there must be systems in place to perform that role. The existing information system of the company is based on a fairly basic accounting package. However, the CEO has been considering greater investment in these systems and making more use of the company's website in both driving forward the business links to its audience and in collecting data on them. The CEO is planning a report to the board of Film Productions and has asked you to help by drafting certain sections of this report.

Required: You are required to draft the sections of the CEO ' s report answering the following questions: (a) Explain the difference between the following two types of CSF: monitoring and building, using examples appropriate to FP. (4 marks) (b) Identify information that FP could use to set its CSFs and explain how it could be used giving two examples that would be appropriate to FP. (6 marks) (c) For each of the two critical success factors

given in the question, identify two performance indicators (PIs) that could support measurement of their achievement and explain why each PI is relevant to the CSF. (10 marks) (d) Discuss the implications of your chosen PIs for the design and use of the company ' s website, its management information system and its executive information system. (9 marks) Professional marks will be awarded in Question 1 for appropriateness of style and structure of the answer. (2 marks) (31 marks)

2 Robust Laptops Co (RL) make laptop computers for use in dangerous environments. The company's main customers are organisations like oil companies and the military that require a laptop that can survive rough handling in transport to a site and can be made to their unique requirements. The company started as a basic laptop manufacturer but its competitors grew much larger and RL had to find a niche market where its small size would not hinder its ability to compete. It is now considered one of the best quality producers in this sector. RL had the same finance director for many years who preferred to develop its systems organically. However, due to fall in profitability, a new chief executive officer (CEO) has been appointed who wishes to review RL's financial control systems in order to get better information with which to tackle the profit issue. The CEO wants to begin by thinking about the pricing of the laptops to ensure that selling expensive products at the wrong price is not compromising profit margins. The laptops are individually specified by customers for each order and pricing has been on a production cost plus basis with a mark-up of 45%. The company uses an absorption costing

system based on labour hours in order to calculate the production cost per unit. The main control system used within the company is the annual budget. It is set before the start of the financial year and variances are monitored and acted upon by line managers. The CEO has been reading about major companies that have stopped using budgets and wants to know how such a radical move works and why a company might take such a step. He has been worried by moves by competitors into RLs market with impressive new products. This has created unrest among the staff at RL with two experienced managers leaving the company. Financial and other information for Robust Laptops

Robust Laptops Data for the year ended 30 September 2010

Required : Write a report to the CEO to include: (a) An evaluation of the current method of costing against an Activity Based Costing (ABC) system. You should provide illustrative calculations using the information provided on costs for 2010 and Order 11784. Briefly state what action management might take in the light of your results with respect to this order. (15 marks) (b) An explanation of the operation of a beyond budgeting approach and an evaluation of the potential of such a change at RL. (10 marks)

Professional marks will be awarded in Question 2 for appropriateness of format , style and structure of the report. (4 marks) (29 marks)

100Test 下载频道开通 , 各类考试题目直接下载。详细请访问 www.100test.com