

2010年12月ACCA考试考官报告(F3) 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\\_2010\\_E5\\_B9\\_B412\\_E6\\_c52\\_645642.htm](https://www.100test.com/kao_ti2020/645/2021_2022_2010_E5_B9_B412_E6_c52_645642.htm) 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 总体评价：下面的三个问题是由试题变化而来，并且这三个题是所有试题中通过率最低的。复习这些题目的目的是指引未来的考生了解题目的类型以及如何解决这些问题。 General Comments The following three questions have been taken from the International variant of the paper and were the three questions with the lowest pass rates on the paper. The aim of reviewing these questions is to give future candidates an indication of the types of questions asked and guidance on dealing with exam questions. Sample Questions for Discussion Example 1 1. The following extract is from the financial statements of Pompeii, a limited liability company at 31 October 2010

2009	
Equity and liabilities	\$000
Share capital	12080
Share premium	6040
Retained earnings	8568265188
Non current liabilities	
Bank loan	100150365338

What is the cash flow from financing activities to be disclosed in the statement of cash flows for the year ended 31 October 2010? (2 marks) A \$60,000 inflow B \$10,000 inflow C \$110,000 inflow D \$27,000 inflow The correct answer is B. Only 32% of candidates answered this correctly. In terms of difficulty this question was not particularly complicated, but statements of cash flows have been consistently answered badly in each sitting of the paper. In this question, the answer can be derived as follows: Cash flows from financing: \$000 Issue of share capital:  $(120\ 60) - (80\ 40) = 60$

Repayment of bank loan:  $(100 - 150) = -50$  Net cash inflow from financing: 10 The most common answer selected was D which included retained earnings in the calculation which is incorrect. Candidates need to spend more time learning the format and technique for answering questions on this topic. 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](http://www.100test.com)