

2010年12月ACCA考试考官报告(F2) 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\\_645643.htm](https://www.100test.com/kao_ti2020/645/2021_2022_2010_E5_B9_B412_E6_c52_645643.htm) 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 总体评价：这次考试是在目前教学大纲下的第七次考试。考试时间仍然是两个小时。考试包括了50个多选题，其中有40题每题2分，有10题每题1分。这种组合和模拟试卷是一致的。同最近的几次相比，考生整体表现得到了提高。单选题成绩也提高了，仅仅在非常少的一些问题上，40%的考生会选错答案。 General Comments This was the seventh examination under the current syllabus. The two hour paper, as usual, contained 50 multiple choice questions 40 carried two marks each and the other 10 carried one mark each. This mix continues to be exactly in line with the pilot paper. The overall general performance of candidates improved at this sitting compared with recent sittings. The performance on an individual question basis also improved on this occasion, on only a very few questions was the correct answer not selected by at least 40% of the candidates. The following questions taken from the December 2010 examination are ones where the performance of candidates was weak in each case less than 40% of the candidates selected the correct answer. Each of these questions carried 2 marks and each related to a mainstream topic in the Study Guide. Sample Questions for Discussion Example 1 A company which operates a process costing system had work-in-progress at the start of last month of 400 units (valued at \$3,000) which were 40% complete in respect of all costs. Last month

1,500 units were completed and transferred to the finished goods warehouse. The cost per equivalent unit for output produced last month was \$20. The company uses the FIFO method of cost allocation. What is the total cost of the 1,500 units transferred to the finished goods warehouse last month? A \$26,800 B \$28,200 C \$29,800 D \$30,000 The correct answer was C. This question tested Section D6(g) and (h) in the Study Guide. If 1,500 units were completed in the month then 1,100 units [1,500 100 Test 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)