

2010年12月ACCA考试考官报告(F1) PDF转换可能丢失图片或格式，建议阅读原文

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考试考官报告汇总 总体评价：在2010年12月的考试中，不同教学地区应试者的成绩比往年更加均衡。这表明，应试者如今正在为尽可能多的专业领域的难题做准备，导致了没有几门考试是很低的通过率。这和之前的报告形成了对比，也就是指应试者在会计与财务方面与组织或人力资源管理相关方面相比，有更高的通过率时。尽管后者通过率整体上很高，应试者也同样在过去已经提出的主要困难方面表现得很好。

General Comments:The December 2010 examination saw a more even performance by candidates across all syllabus areas than in previous sessions.It appears that candidates are now preparing for questions on as many subject areas as possible,and this has resulted in few questions having very low pass rates.This is in contrast to earlier papers,when candidates scored higher pass rates on accounting and finance questions than those relating to organisations and human resources management.While pass rates on the latter were generally high,candidates also performed well on topics that have presented major difficulties in the past. The highest pass rates were on questions relating to the relative advantages of computerised systems and manual systems,the use of spreadsheets at work,time management,purchase ledger,organisational concepts(scalar chain and span of control)and the Blake and Mouton managerial grid. Lower pass rates were achieved on questions relating to

control, International Accounting Standards, training assessment, the contribution of the accounting function to marketing activities, data protection, security and Belbin ' s team roles theory. It should be noted that some of these questions were worth a single mark, confirming that such questions can still present as many problems to some candidates as those worth two marks. Over 70% of candidates answered questions on job description, selection, outsourcing and leadership styles successfully, which is encouraging given the historically lower pass rates on questions relating to human resources management. The majority of candidates also answered questions on leadership theory, organisational culture, Honey and Mumford ' s learning styles and multi-skilling successfully. Inevitably, some candidates guessed the answers to certain questions, witnessed by the choice of option D for questions with only A, B and C as available answers, and option C or D for questions with two choices of A or B.

Sample Questions for Discussion

Example 1

Question 23 required an understanding of the contribution of the accounting function to the activities of the marketing department. Analysis of costs and revenues of different products would assist the marketing department in respect of which activity?

A Differentiating the technical features of products from those of competitors
B Calculating the maximum discounts that sales personnel are permitted to offer
C Targeting sales efforts towards the most appropriate socio-economic groups
D Determining production bonuses to be paid

The correct answer is B. By analysing costs and

revenues through the use of marginal costing or related techniques, the marketing department will know the extent to which discounts will erode profit margin or contribution. Analysis of costs and revenues cannot help the marketing department to differentiate the technical features of products from those of competitors, as the accounting information provided does not identify such information either for competitors or the company itself. Likewise, analysis of costs and revenues serves little purpose in relation to targeting socio-economic groups, as this requires qualitative assessment of customer needs and buyer motivation. Production bonuses are not ordinarily decided by the marketing department. Only 36% of candidates answered this question correctly. 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