

2010年12月ACCA考试考官报告(F5)(2) 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_645761.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 具体意见：问题三可能就是造成考生在2010年12月的F5考试发挥不好的原因，因为大部分知识在F2里已经考过，许多考生甚至根本没有复习这一块内容。而问题四是整个试卷中考生答得最好的题目，有相当多的考生在第一部分拿了满分。 Question Three It was this question that was probably made students ' downfall on F5 in December 2010.Why?Was it difficult?No.Was it time pressured?Perhaps a little,but the calculations were routine.Was it expected?No!It was obvious that many candidates hadn ' t even looked at this area at all.They took a gamble and it didn ' t pay off. Much of this question could have been examined at F2.Why then,was it in the F5 paper?It is becoming more and more apparent that the assumed F2 knowledge for F5 simply isn ' t there and it is therefore necessary to make candidates realise that it is examinable under F5 and that,if they don ' t know the subject matter,they need to go away and study it!Would it be possible to turn round to a manager at work and tell them that you can ' t do a particular piece of work for them because it is on an area you studied last year,not this year?I don ' t think so.In accountancy,you have to carry knowledge forward with you to use at later stages.You can ' t simply think that the exam is over,so you can forget it all now.If you have got an exemption from F2 but can ' t remember the subject,you ' ve got some revision to do

before you will be able to sit F5. Those candidates who had revised this area made a decent attempt at this question, with many of them scoring full marks in part (a) at least. This is because the numbers involved were not particularly complicated. It is important, when answering a linear programming question like this, to set out your workings clearly, with a logical progression in steps from defining the variables and constraints, through to drawing the graph and finding the solution. This makes it easier to mark. The recommended approach is to use the iso-contribution line to find the optimum solution. It is the quickest way to do it. Candidates weren't penalised if they used the simultaneous equations method, because they were not told which method to use, but they penalised themselves because it took them longer to do it. It is essential to show all of your workings. So, for example, the iso-contribution line needs to be worked out and then drawn onto the graph. If you didn't show how you worked it out, you stood to lose some marks. Where you are asked to work to 2 decimal places, you should do it. In this question, it was necessary in order to keep a level of accuracy required to answer part (b) as well. Whilst we gave follow on marks for part (b) wherever possible, if fundamental mistakes had been made in part (a) so that, for example, there was no slack for amino acids, it was hard to award marks.

Question Four This was the best-answered question on the paper, with a significant number of candidates earning the full five marks available in part (a) for calculating the cost of each product using traditional absorption costing. Part (b), which required a costing of the products under activity based costing, produced more

mixed results. Perhaps the most surprising outcome was that nearly all candidates mixed up the driver for machine set ups (which should have been the 36 machine set ups) with the driver for machine running costs (which should have been 32,100 machine hours.) We certainly saw far more of these answers than of correct answers. I ' m not quite sure why there was such an incidence of error here, but fortunately most candidates went on to complete the calculations correctly and earn the appropriate follow-on marks. In part (c), the requirement asked candidates to explain how activity based costing could help the company improve profitability, using the calculations performed in parts (a) and (b). Answers were very poor. The requirement was very specific about what should be talked about ABC in relation to improving the profitability of this company, not in general. Candidates were expected to say that because, for example, ' product A required more set ups than products B and C, the set up costs were higher, meaning that A ' s profitability was far lower under ABC. The company could use this to identify how cost savings could then be made, by reducing the number of set ups. Alternatively, the company could consider whether it could charge a higher price for product A, thus improving profit by pushing up revenues ' . The biggest problem with answers to part (c) was that candidates did not read it properly and simply started talking about the benefits of ABC in general. They scored poorly for this.

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