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#0000ff>2010年12月ACCA考试考官报告汇总 问题二：根据一张结合了调整项目的试算表，来进行财务报表的传统准备工作。 Question Two This question was a traditional preparation of financial statements from a trial balance combined with several adjustments including: a rights issue of shares and the accompanying dividend calculation, the issue of loan note in a prior year, revaluation of land and buildings, accounting for an environmental provision as part of the cost of a non-current asset and accounting for taxation. As with question 1, this was attempted by nearly all candidates and was well answered by most with many high scores. Most of the problems were with the adjustments and even where candidates did not get them fully correct, they often picked up some of the marks. The frequent problems areas were: Statement of comprehensive income. Many candidates got the dividend calculations wrong mainly because the first dividend was paid before the rights issue and therefore based on a different number of shares to those in issue at the year end. Weaker candidates added the dividends to the administrative expenses which shows a serious lack of understanding and some candidates deducted the dividends in the income statement rather than in their answer to part (b). A high number of candidates did not capitalise the future decontamination (environmental) costs related to the acquisition of some new plant, this had a knock on effect with depreciation, the

creation of the related provision and the unwinding of the first years discount (see below). Some candidates treated the revaluation of the land and building as being at the beginning of the year rather than at the end of the year and some did not account for depreciation before calculating the revaluation gain (effectively combining the two). This is an issue I have reported on repeatedly. Very few candidates got the finance costs totally correct, many did not use the effective interest rate (they instead used the nominal rate) on the loan note, and even fewer included the unwinding of the environmental provision as a finance cost and some even omitted the bank interest. Most scored well on the tax, but there was the usual error with deferred tax of charging the closing provision to the income statement rather than the movement in the provision, a number also got the sign of the various components wrong (i.e. adding rather than deducting or vice versa). Many candidates misclassified one or both items of other comprehensive income by including them in the income statement.

Statement of changes in equity This was generally very well done. I should mention that although many of the figures (profit for year dividends paid, share issue, etc) were incorrect as a result of earlier errors they were not penalised in this statement and marked as correct under the principles of method marking. The most common problem was treating the share issue as being in addition to the \$50 million shown in the trial balance, in fact this figure already included the new issue and candidates should have worked back to calculate the opening share capital. There were also a many errors in the actual calculation of the share capital and share premium. Statement of

financial position This was again generally well done with most errors being due to the knock on effect of errors made in the statement of comprehensive income which, as noted above, were not generally penalised. The omission of the environmental provision (and its accumulated finance cost) was the most common error and many candidates still have difficulty with calculating and correctly classifying taxation (current and deferred) balances in this statement. Weaker candidates showed the bank overdraft as a current asset and/or the available-for-sale investments at their trial balance (rather than their fair) value. 相关推荐：[#0000ff>2011年6月ACCA考试各科考试大纲汇总](#) [#0000ff>ACCA考试必备：常见词汇中英对照表及释义汇总](#) [#0000ff>ACCA2011年6月、12月F4考试文档\(中国\)汇总](#) [百考试题编辑推荐：#ff0000> 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