

2010年12月ACCA考试考官报告(F7)(1) PDF转换可能丢失图片或格式，建议阅读原文

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#0000ff>2010年12月ACCA考试考官报告汇总 总体评价：我非常高兴宣布，与最近令人失望的考试结果相比，F7考试考生整体成绩得到了很大的提高。多数评论家认为这是一张公平的试卷，因为对于一个做了充分准备的考生来说，可以在考试的时间限制内，很容易达到及格线。 General Comments I am delighted to say that the overall performance of candidates on this diet was much improved from the disappointing results of recent diets. Most commentators believed this to be a fair paper for which a well-prepared candidate could readily attain a pass mark within the time constraints of the examination. As with past papers, the best answered questions were the consolidation in question 1 and financial statements preparation in question 2. An important difference in this diet was that there were many good answers to the performance appraisal in question 3. Even the normally low-scoring questions 4 and 5 that related to the wider syllabus areas provided many reasonable attempts. Despite the above, there is still a significant number of candidates that did not answer question 4 or 5 and sometimes both, but not on as large a scale as previously reported. I am pleased to report that as a reflection of the above, there were many strong marks in the 70s and even higher from some truly impressive candidates. There were some examination technique issues that caused problems for some candidates. Answers with no or unreferenced workings to support

them were common. Markers cannot allocate any marks to an incorrect figure unless they can see how the figure has been arrived at. Poor handwriting was a particular problem on the interpretation section of question 3 with markers reporting difficulty reading (and therefore awarding marks to) several scripts. There was also evidence of candidates not answering the question that was asked, which I refer to in the individual question commentary below. The composition and topics of the questions was such that on this diet there was very little difference between the International Paper (the primary paper) and all other variant papers, thus these comments generally apply to all streams.

**Specific Comments Question One** This required the preparation of consolidated statements of comprehensive income and financial position. It included a fair value adjustment for a downward valuation of the subsidiary's property and the related reduction in the post-acquisition depreciation. Further adjustments required the elimination of current account balances and intra-group trading, including unrealised profit (URP), and an increase in the value of available-for-sale investments. The majority of candidates clearly have a good working knowledge of consolidation techniques which showed through in good marks for this question. As usual it was the more complex aspects where errors occurred: Consolidated statement of comprehensive income Intra-group sales should only be eliminated for the post-acquisition period (4 months), many deducted \$12 million (being for 12 months) or \$2 million (being the amount remaining in closing inventory). Several candidates calculated the URP as \$500,000 ( $\$2 \text{ million} \times 25\%$ ), but the 25% was

a stated as a mark-up on cost which gave \$400,000 ( $\$2 \text{ million} \times 25/125$ ). The fair value reduction in the depreciation charge was often added rather than deducted from cost of sales. One or both other comprehensive income gains were often shown in the income statement rather than under other comprehensive income. Most candidates understood the principle of calculating the non-controlling interest (NCI). However, the adjustments to the subsidiary's post-acquisition profit for the URP and/or reduced depreciation were frequently omitted from the calculation.

Consolidated statement of financial position As with the income statement most candidates scored well, however the problem areas were: Treating the fair value reduction of the property as an increase. Some candidates used the subsidiary's share value (of \$3.50) to value the consideration paid by the parent (Premier) (\$5 should have been used) and several did not include the consideration (fair value) of the NCI, effectively only calculating the parent's share of the goodwill (note this does not apply to UK based answers). A surprising number did not correctly calculate the subsidiary's net assets at the date of acquisition due to either an incorrect pre- and post-acquisition apportionment of the profit for the year and/or including the post-acquisition depreciation adjustment (and sometimes the URP in inventory) as pre-acquisition. The majority of candidates did not eliminate the loan notes given as part of the purchase consideration from the carrying amount of the available-for-sale investments. Many did not attempt to record the increase in the parent's share capital and

premium as a result of the share exchange. A considerable number of candidates added the increase in the value of the parent ' s property to the land revaluation reserve,not realising it had already been included (note this does not apply to UK based answers). As already stated,despite these errors,there were many good scores on this question.However,it should be said that there were a small minority of candidates that appeared to have done very little study or preparation and made fundamental errors.These included using proportional consolidation and/or not time apportioning the relevant income statement items,whilst some candidates even time apportioned the statement of financial position balances,revealing a complete misunderstanding of the subject. 相关推荐：

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