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#0000ff>2010年12月ACCA考试考官报告汇总 总结：总体上这是一个很大的进步

。#000000>考生在问题四和问题五这样有更广泛重点的题目上答得更好一些。

Question Five This question examined the area of provisions, in particular a provision for closure costs and the related area of discontinued operations. This was not a well-answered question, but many candidates did pick up some marks on it. The question contained information on the redundancy and retraining costs, future trading losses and the expected sale price of the assets of a furniture making operation that was to be closed down four months after the current year end. The information in the question pointed to the closure being irrevocable and from this most candidates correctly concluded that a provision was required. What caused most problems was which losses should be provided for and, more importantly, in which period the provisions should be made. The closure would create an expected profit on the disposal of a factory and a loss on the sale of the plant. Many candidates offset these providing for a net amount in the year to 30 September 2010, however only the loss (an impairment) should have been provided for (the profit should be reported only when it arose: in the year ended 30 September 2011). The related costs were for redundancy and retraining, again often both were provided for together, but only the redundancy should have been provided for in

the year to 30 September 2010 with the retraining costs charged as they were incurred (the following year). The final item was trading losses: \$600,000 up to the year ending 30 September 2010 and a further \$1 million in the following period. Again many of candidates wanted to provide for all the losses in the year to 30 September 2010. IFRS rules say entities cannot provide for future trading losses (unless as a result of an onerous contract). The most disappointing aspect of this question was that most candidates did not attempt to allocate the reporting of the losses between the two accounting periods, despite the question specifically asking for this. Indeed most of the marks were for knowing the period in which the items should be reported, whereas most candidates seemed to think that listing and quantifying the losses/expenses was all that was required. The last aspect of the question was to consider whether the closure qualified as (and if so when) a discontinued operation. Most candidates wanted to treat it as discontinued in the year to 30 September 2010, whereas it would (probably) be treated as such in the following year.

Conclusion Overall this was a much improved performance. Candidates scored better on the wider topic areas of questions of 4 and 5 than in recent diets. Hopefully this means more effort is being made to cover the full range of syllabus topics. Many of the above comments on the individual questions focus on where candidates made errors. This is intended to guide candidates' future studies and to highlight poor techniques with a view to improving future performance. This may appear to give an overly pessimistic view of candidates' performance. This is not the intention, nor is it

the case. There were many excellent papers where it was apparent that candidates had done a great deal of studying and were rewarded appropriately. 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 \[www.100test.com\]\(http://www.100test.com\)](#)