

2010年12月ACCA考试考官报告(F8)(3) PDF转换可能丢失图片或格式，建议阅读原文

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2010年12月ACCA考试考官报告汇总 20分的问题四是以Bluesberry医院为基础的。它主要考察考生对现金交易价格、经营环境优势、和固定资产实质性程序的理解。 Question Four This 20-mark question was based on Bluesberry hospital and tested candidates' knowledge of value for money, strengths of an operating environment and substantive procedures for property, plant and equipment. Part (a) for 4 marks required an explanation of the purpose of a value for money audit. Candidates performed satisfactorily on this part of the question. Many candidates were able to score three of the available four marks by defining the 3Es of economy, efficiency and effectiveness. However some confused their explanations giving an explanation of effectiveness for efficiency. The final mark for a general explanation of what a value for money audit actually means was often not considered by candidates. In addition a significant minority of candidates misunderstood the question and referred to ensuring value for money for an external audit. Part (b) for 10 marks required identification and explanation of four strengths within the hospital's operating environment and a description of an improvement to provide best value for money for the hospital. Candidates performed well in the explanations of the strengths within Bluesberry with many scoring full marks. The scenario contained a number of strengths and hence it was relatively

straightforward for candidates to identify four. Where candidates failed to score well this was due to a failure to explain their strengths. The requirement was to “ identify and explain ” ,where a strength was identified then 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)