

2010年12月ACCA考试考官报告(F8)(2) PDF转换可能丢失图片或格式，建议阅读原文

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from the study guide and relates to the authority of ISAs, what types of assignments they apply to, their content and also how they interact with other legislation. Part (c) for 4 marks required four benefits of documenting audit work. This question was answered well by most candidates. In addition the verb of "state" was addressed by most candidates and answers were generally succinct. Where candidates did not score full marks this tended to be because they repeated points or because they gave points which related to the benefits of audit planning rather than the benefits of documenting audit work.

Question Three This 20-mark question was based on Redsmith Co which produced printers. The question tested the areas of risk identification, planning and acceptance of new audit engagements. Part (a) for 3 marks required the process an auditor would undertake for an assessment of whether the preconditions for an audit were present. This is a new topic from the revised ISA 210 Agreeing the Terms of Audit Engagements. A large number of candidates did not attempt this question, and where it was attempted it was inadequately answered. Most candidates who provided an answer clearly did not know what the preconditions were and therefore proceeded to write down anything they knew about new audit engagements. Most provided answers which covered ethical considerations for new engagements such as contacting the outgoing auditors, or ensuring that they had an adequately trained audit team and other client screening procedures, also many covered the contents of an engagement letter. It was fairly apparent from the answers provided that many candidates had simply not studied the new syllabus area of

preconditions and hence were unable to score any marks at all. In addition many candidates wrote at considerable length for a 3 mark requirement. This put them under significant time pressure for later questions. Candidates must note the total number of available marks and provide an answer in line with this. 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)