

2010年12月ACCA考试考官报告(F5)(3) PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/645/2021_2022_2010_E5_B9_B412_E6_c52_645807.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 问题五可能会有点令人意外，因为它是一个纯粹的讨论题，但是这样可以帮助觉得时间比较紧的考生。在过去一年半里阅读过ACCA学员月刊的人可能看到了关于增量预算与零基预算的文章。这些文章绝不是即将到来的会议发生什么的指示，但是可以作为一个有用资源。

Question Five This question may have been unexpected in that it was a pure discussion question but this should have helped candidates who were feeling bit pressed for time. Again, anyone who reads Student Accountant would have seen an article in this over the past year and a half on incremental vs. zero based budgeting. These articles are never meant as an indicator of what is going to be examined in a forthcoming session but should be seen as a useful resource, there to supplement the study materials being used. They are there to help broaden your knowledge. if you fail to prepare you prepare to fail. Part (a) of question five asked candidates to discuss the difficulties encountered in budgeting in the public sector compared to the private sector, drawing comparisons between the two organisations. There were some reasonable attempts at this, although too many candidates simply compared the two types of organisation without relating it to budgeting. Similarly, a significant number of candidates were clearly confused about the difference between public sector organisations as opposed to publicly listed companies, and

answered the question entirely incorrectly! Part (b) asked for an explanation of the terms ‘ incremental budgeting ’ and ‘ zero based budgeting ’ .These were the easy marks in the question and most candidates got them. Part (c) asked for the key steps in zero based budgeting. These were also easy marks for those who had revised well. answers here were again quite good, with only a minority of candidates making no attempt. Finally, part (d) asked for a consideration of the statement that there is no longer a place for incremental budgeting, particularly in the public sector. There were some reasonable attempts at this, although, as with part (a), some answers focused purely on the benefits and drawbacks of both methods without relating it back to the statement. In summary, a mixed set of comments on the different questions. Question 2 was poor, with much improvement still needed in this area. question 3 was really disappointing, showing a lack of revision. and the other three questions were a mix of good and bad, but for many not good enough to make up for the difficulties encountered with the other two questions.

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