

2010年12月ACCA考试考官报告(P1)(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_645809.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 问题二主要是关于可持续发展和环境的主题。我们高兴地看到，许多考生在A部分做得非常好，这部分要求考生解释可持续发展，这对于充分准备的考生来说很容易做。B部分是关于环境审计的，出乎意料的是绝大多数考生都答得不是很好。C部分是关于战略和业务风险，整体上考生表现得还不错。 Question Two This question was mainly concerned with sustainability and environmental themes although part (c) introduced some content on risk. Many candidates did well on part (a) which was pleasing to see. Explaining what

‘ sustainability ’ meant was straightforward for well-prepared P1 candidates although some could not see the way in which the finance director had misunderstood the term. He thought it meant going concern and so equated sustainability with the business being financially sustained rather than the environmental sustainability of the company. Part (b) was about environmental auditing. I addressed this topic in detail in a technical article for Student Accountant in March 2009 so was surprised that this question was not answered well by the majority of candidates. Environmental auditing is an important element of environmental management and in reassuring investors and other stakeholders concerned with an organisation ’ s environmental risk. It is important that candidates and tutors carefully study technical articles they may contain content relevant to

exams! Part (c) was done better overall. The ' strategic/operational ' risk distinction has appeared before and there was a technical article on this by Nick Weller in September 2008. The final task, to explain why the environmental risks at JGP are strategic, was less well done although a careful analysis of the facts of the case should have enabled an answer to be arrived at if the candidate knew what strategic risks are. 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