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2010年12月ACCA考试考官报告汇总 具体评论：问题一的A部分是关于陷入一系列伪造账目及财务诈欺行为的ZPT公司，它是一家互联网通信企业。许多同学虽然没能在这一部分得到满分，但也能获得几分。B部分是关于绝对论和相对论。C部分又划分为3个小部分，这几个小部分

考生整体上都发挥不好。 Specific Comments Question One The case in section A (question 1) was about ZPT, an internet communications company, which was involved in a number of false accounting and fraudulent activities. The auditor, JJC, was complicit in the situation. A similar situation happened in 'real life' some years ago and so some candidates may have been familiar with some of the issues already. This does show the value of studying current cases from the business news in preparing for P1 exams as 'real life' themes are sometimes borrowed in framing exam case studies. Part (a) contained two components, parts (i) and (ii). The first was a bookwork task to explain the factors that might lead institutional investors to seek to intervene directly in a company they hold shares in. This was not a requirement to define 'institutional shareholders' as some candidates did (scoring nothing for their efforts in doing so). The content should have been well-known to any well-prepared candidate. Many were able to gain some marks for part (a) even if they couldn't get all six marks. For part (a)(ii), candidates had to

study the case to see which factors applied to ZPT. There were three such factors mentioned in the case and candidates had to use these to 'construct the case' which means to produce arguments in favour of investor intervention because of the identified weaknesses. Part (b) asked about absolutist and relativist ethics. I often put a substantive ethics requirement from section E of the study guide into question 1 and this paper was no exception. Shazia Lo was an accountant at ZPT who accepted a bribe to keep quiet about the company's fraudulent accounting. The question asked candidates to distinguish between absolutism and relativism and then to critically evaluate Shazia Lo's behaviour from these two perspectives for a total of 10 marks. This means that both perspectives had to be discussed in considering Shazia Lo's behaviour. From an absolutist perspective, it is obvious that no accountant should ever be complicit in bribery, fraud or mis-statement. From a relativist perspective and this is where the case raises an interesting ethical conundrum, it maybe right in some circumstances to show compassion and to carefully consider the consequences of actions, not merely their legality. Shazia used the money not to enrich herself but to pay for medical treatment for her mother. This in no way excuses her actions but it does raise the issue of trading one ethical good (upholding her professional and legal duties) against another (assisting in the medical care of her mother). There were three requirements in part (c) and all parts were done poorly overall. What surprised me about this is that all parts are clearly 'core' areas in the P1 study guide and whilst some candidates addressed the questions correctly and

scored highly, many did not. Just to clarify what the questions meant, (a) was about the consequences of bad governance, (b) was about the case in favour of mandatory (rather than voluntary) IC reporting, and (c) was about the contents of an internal control report. None of these should have been a struggle for a well-prepared P1 candidate. In part (c)(i), it seems that many candidates saw the first part of the requirement but ignored the second part. So they described the nature of 'sound corporate governance' whilst neglecting the second part which was to do this 'by assessing the consequences of the corporate governance failures at ZPT'. This question is essentially probing the main purpose of corporate governance: without sound corporate governance, companies go bust, employees lose their jobs, investors lose their investments and can be financially ruined, and a number of other terrible outcomes. So the 'consequences of CG failure' was often overlooked by candidates, which meant that they failed to gain those marks. Part (c)(ii) was concerned with the debate over the mandating of internal control reporting. Some candidates correctly identified that this debate had taken place in the United States some years ago over section 404 of Sarbanes Oxley (although it wasn't necessary to know this to gain the marks). The point of having this requirement in the question was to highlight that poor internal controls were in part responsible for the situation at ZPT and that mandatory reporting to an agreed reporting framework would have made it much more difficult for the IC failures to have occurred. The accountability created by having to report on internal controls could have made it

much more difficult for the ZPT management to have got away with the bad practice that they did. Part (c)(iii) was about the contents of such a report. The marking team allowed some latitude here but the essential components should have included, in all cases, an acknowledgement statement (whose job is it?), a description of the processes (how is IC done?), it should be accurate and reliable, and, specifically, it should explain any particular IC weaknesses. The professional marks were awarded for framing the answer to the three components of part (c) in the form of a speech by a legislator. There was some evidence of improvement in candidate 's taking this seriously and setting out their answer accordingly, but others made errors like setting it out as a memo or letter, or else by using bullet points (in a speech?) or unlinked statements. I would again reinforce the importance of being prepared to answer in a variety of ways because these four marks really can make a difference between a pass and a fail. 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