

2010年12月ACCA考试考官报告(P2)(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 问题三是关于企业财务报表的。考试试卷反应财务报表的真实情况是很重要的，这样考生们就可以把他们所学的知识运用到这些真实的例子里。考生需要先讨论预计负债和或有负债的性质，虽然许多考生最终下了错误的结论，但总体上还是答得很好。问题四考生们普遍发挥得不错。 Question Three

This question dealt with real world scenarios taken from corporate financial statements. It is important that the exam paper reflects actual issues in financial statements and those candidates can apply their knowledge to these scenarios. A public limited company which developed and operated airports was involved in litigation over an accident at one of the airports and the issues was whether a provision or contingent liability should be provided for. In this case it was important for candidates to justify their conclusion by discussing the nature of a provision and contingency. This part of the question was well answered although many candidates came to the incorrect conclusion. In part b, candidates had to determine the relationship between an entity and a company that it had invested in. There was a need to discuss the relationship between the two entities in order to determine what the relationship constituted. Many candidates did not again use the scenario and in this question it was critical to discuss the facts in the question. However the question was well

answered. In part c the entity issued shares for the acquisition of franchise rights at a local airport and showed irredeemable preference shares as equity instruments in its statement of financial position. Candidates had to determine the correct accounting treatment for these items. This part of the question was not well answered with candidates not understanding how to account for the irredeemable preference shares. Understanding the nature of equity and liability is a key element of the syllabus. Overall the question was well answered.

Question Four In part a, candidates had to comment on the different approaches which could have been taken by the International Accounting Standards Board in developing the 'IFRS for Small and Medium-sized Entities' explaining the approach finally taken by the IASB. Additionally candidates had to discuss the main differences and modifications to IFRS which the IASB made to reduce the burden of reporting for SME's. Specific examples had to be given and also a discussion of how the Board had dealt with the problem of defining an SME. This part of the question was very well answered. The subject had been very topical and been the subject of articles in the accountancy press. In part b candidates had to discuss how the certain transactions should be dealt with in the financial statements of an entity with reference to the 'IFRS for Small and Medium-sized Entities'. The answers to this part of the question were quite variable. The three topic areas chosen were defined benefit, the purchase of an entity and research and development expenditure. Candidates were generally unclear about how to account for the transactions and many used full IFRS. The main issue

was that candidates automatically assumed that the corridor approach would be used for defined benefit schemes which was incorrect. This question was generally well answered. 相关推荐：  
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