

2010年12月ACCA考试考官报告(P2)(2) 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 问题一要求考生用间接法编制综合现金流量表。考生需要计算公司已经对一个实体进行了投资的情况下，这个实体的收购商誉。考生在这一部分表现得很好，但是却经常忘记考虑递延税项调整账户。在B部分，考生需要评论编制现金流量表的间接法比直接法对使用者更有用这一观点。从这部分可以看出，考生阅读还不够广泛，只注重于一小部分的专题。

Specific Comments Question One This question required candidates to prepare a consolidated statement of cash flows for a group using the indirect method. The question required candidates to calculate goodwill on the acquisition of an entity where the group already held an investment in the entity. The goodwill needed to be calculated in order to ascertain the impairment of goodwill which was an adjustment to the operating activities of the group. Candidates performed well on this part of the question but often failed to take account of the deferred taxation adjustment. The question also required candidates to deal with the acquisition of the subsidiary in preparing the cash flow statement and to calculate the cash flows relating to an associate, PPE, non-controlling interest, deferred taxation, a defined benefit scheme, investment property, intangible assets and available for sale investments. This part of the question was well answered. There are some elements of a cash flow question

which are relatively easy to answer and candidates generally obtained the marks in these areas. The main areas where candidates found difficulties were: 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