

2010年12月ACCA考试考官报告(P3)(2) 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_645817.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 A部分的问题包括一个基于案例研究的必答题。这个案例第一部分要求#000000>考生评价这三家公司的业绩，大多数考生完成得很好，能够非常清楚地解释案例中给出的文本和财务信息。然而，没有多少考生真正使用#000000>投资组合分析。 Specific Comments Section A question Section A consists of one compulsory question based around a case study scenario. This scenario described three companies in a portfolio of fourteen companies owned by an organisation called Shoal plc. These companies were ShoalFish (a fishing fleet), ShoalPro (a fish processing company) and ShoalFarm (a fish farming company). The first part of the question asked candidates to assess the contribution and performance of these three companies within the Shoal plc portfolio. Most candidates answered this question well, correctly interpreting the textual and financial information given in the scenario. However, surprisingly few candidates actually used portfolio analysis, despite the fact that the financial information was aligned to the data needed to classify the companies within the Boston Box. Furthermore, some candidates analysed the data as if these three companies were the only companies in the portfolio. In reality, there are eleven more companies for which data is not given. It is important to carefully read the scenario. However, overall, this was a popular and

well-answered part of the question. The second part of the question began by asking candidates to analyse the contextual factors affecting how strategic change should be managed by Shoal plc at a company (Captain Haddock) it is about to acquire (question bi). The question suggested that candidates should use an appropriate model, but no specific model was mandated. Performance was very patchy in this part of the question. Some candidates wrote very little, others described the change process (required in bii), whilst others did identify an appropriate model (the Balogun and Hope Hailey kaleidoscope or the cultural web) but failed to use it in the context of the case study scenario. The best answers used an appropriate model and provided relevant cross-reference to the case study scenario for each facet of their selected model. Part bii of this question asked candidates to identify and analyse the main elements of strategic change required to turnaround Captain Haddock and return it to profitability. This part of the question was reasonably well answered with some candidates being aware of an approach specifically geared to a turnaround situation. However, even those who were not familiar with this approach, were able to give a sensible answer gaining pass marks, often using Lewin's unfreeze-transition (change)-freeze framework as an overall structure to their answer. The final part of this question was relatively theoretical. It asked candidates to explain three corporate rationales: portfolio managers, synergy managers and parental developers and to assess their relevance to the overall corporate rationale of Shoal plc. As mentioned in the introduction, this was very poorly attempted with many candidates

scoring three marks or less. This appears to have been due to a lack of knowledge in this area of the syllabus. 相关推荐：[2011年6月ACCA考试各科考试大纲汇总](#) [ACCA考试必备：常见词汇中英对照表及释义汇总](#) [ACCA2011年6月、12月F4考试文档\(中国\)汇总](#) [百考试题编辑推荐：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