

2010年12月ACCA考试考官报告(P5)(4) 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_645825.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 问题三要求#000000>考生分析评价基于价值的管理法对礼品连锁店绩效管理的用处。A部分要求考生解释基于价值的管理法并阐述它如何有助于管理的重点。考生们往往只得到一个合格的分数，而不是满分。B部分考生基本都可以从12分得到9分甚至更高。C部分是相对最难的一部分，考生普遍做得不好。 Question Three This question requested a discussion and evaluation of the use of value-based approaches to performance management at a chain of gift shops (LOL). Requirement (a) requested an explanation of value-based management (VBM) and how it aids management focus. Candidates often scored a pass but not full marks on this part. There were often lengthy and irrelevant discussions about non-financial factors which suggest incomplete knowledge of VBM. Requirement (b) asked for an evaluation of LOL ' s performance using EVA, EPS growth and the share price. It was also typically passed but few candidates scored 9 or more out of 12. The assessment of the numerical work was often lacking. Candidates infrequently compared the change in share price of LOL to the market and sector performance-which demonstrated that the company was doing well in a falling market. Some candidates could not perform the EVA computation which was surprising as this is a key performance measure and the scenario offered few of the possible technical adjustments. Having performed the calculation of

EVA, a significant minority then failed to note that it was positive choosing to focus on the fact that it had fallen from the previous year. This again showed weak understanding of such a key concept. Requirement (c) was the most difficult part of the question and was generally poorly done, probably as a result of the failure to explain VBM which was illustrated in part (a).

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