

2010年12月ACCA考试考官报告(P5)(3) 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_645826.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 问题二提供了一家制造商的相关数据，它是生产危险环境下使用的笔记本电脑的。A部分要求考生评价传统成本法和作业成本法。考生在这个问题上的成绩有非常显著的差异。能够正确计算相关成本的考生，得分较高，因为他们能证明对这两种方法的透彻理解。B部分整体上答得都不错，即使考生经常将超预算这种方法的实施细节说得非常概略。 Question Two This question presented data on a manufacturer (RL) that provided laptops for use in dangerous environments. In part (a), candidates were asked to evaluate a traditional costing method with an activity-based one (ABC). Calculations of the result of using both these methods were possible and expected. There were significant variations in the overall quality of candidates' answers to this question. Those candidates who could correctly calculate the relevant costs scored well as they could then provide specific evidence for their recommendations about the two methods. Indeed, a good number scored 12 or more out of 15. Those that then continued the calculations to consider the main commercial implications of the two methods on the pricing at RL often scored full marks. Sadly, a number of candidates did not appear to know how to use the ABC method which should be considered a basic technique for a management accountant. In part (b), candidates were asked to explain a 'beyond budgeting' approach and

evaluate its use at RL. This part was generally well attempted although candidates often were sketchy on the details of implementation of this approach. It was pleasing to see many candidates analysing the environment for RL as competitive and innovative and applying these as criteria for judgement about whether the beyond budgeting approach suited the company. This is a good example of making the answer specific to the scenario. 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