

2010年12月ACCA考试考官报告(P4)(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_645829.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 问题四的A部分要求计算一家收到其国际附属公司股息的企业的分红能力。B部分要求考生评价如果分红能力不足以支付股息时会产生什么后果以及公司应该采取什么措施。考生在A部分的分数不错，但也有一些答案组织地不是很好。问题五可能是整张试卷考生做得最好的题目。

Question Four In part (a) this question asked candidates to calculate the dividend capacity of a company which received dividends from its international subsidiaries. A proposal was put forward which would change the level of dividends received due to a change in the tax payable (in fact the dividends reduced because more profits were being made by the subsidiary in a high tax country and the higher taxes resulted in lower dividends). Part (b) asked for a comment on the result and the actions the company would need to take if the dividend capacity was not sufficient to pay the desired amount of dividends. This question was the least popular of the optional, section (b) questions. It required a logical and systematic approach because a lot was being asked from the candidates especially in answering part (a) of the question. Good attempts at part (a) achieved high marks but sometimes the answers were not appropriately structured and this resulted in mixed-up or jumbled answers. Few appropriate answers were received for part (b) and mostly these reflected the disorganised approach to part (a). Question Five This question was

the most popular and probably the best answered of all the questions on the paper with many candidates gaining a high proportion of the marks for their answers. It asked candidates to consider whether or not a joint venture was the viable option, how the drawbacks of a joint venture could be mitigated and additional information required. Answers that gained fewer marks did not give many points or lacked adequate discussion because they were in note form. Sometimes points were repeated in various formats and these did not get additional marks. Overall though, many answers gained over half marks and some cases over 70% of the total marks for this question. 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 \[www.100test.com\]\(http://www.100test.com\)](#)