

2010年12月ACCA考试考官报告(P7)(5) 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_645875.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 问题四主要关注道德和执业管理。A部分的第一问要求考生评价拟在全国性报纸上投放的广告，一共有8分。这也许是整张试卷答得最好的一道题。少数答得不好的考生倾向于仅仅只是重复了广告的内容，然后评论：这不专业。第二问要求考生讨论是否能够给客户id提供融资业务，这道题考生表现得不是很好。B部分整体上还不错，对许多考生来说，这是考试的最后一题了，可能因为时间，导致答案过于简洁。 Question Four This was the most popular of the optional questions, and focussed on ethics and practice management. It was very pleasing to see many candidates achieve a clear pass on both (a) and (b). Requirement (ai) asked candidates to critically evaluate a proposed advertisement to be placed in a national newspaper, for 8 marks. This was probably the best answered requirement of the whole paper, with many achieving a clear pass, and quite a few maximum marks were awarded. The few unsatisfactory answers tended to simply repeat extracts from the advertisement and say ' this is unprofessional ' . Requirement (aii) asked candidates to evaluate whether a corporate finance service could be offered to clients, for 5 marks. This was not well answered. While most candidates could state obvious issues, like whether one person would be enough to provide the service, unfortunately very few clearly distinguished between audit and non-audit clients, which was a key

issue, as the scenario clearly stated that only one third of the audit firm's clients were audit clients. Few dealt with the issue of the contingent fee in enough detail, with answers usually saying that it was unprofessional but not elaborating further. Requirement (b) dealt with the ethical problems raised by long association of audit firms and their clients. For 7 marks, candidates were asked to explain the ethical threats, and to evaluate the advantages and disadvantages of compulsory firm rotation. On the whole, this was well answered. Most candidates could identify and explain to some extent the various ethical threats posed by long association, with the familiarity threat being the most common to be discussed. The advantages and disadvantages were often dealt with reasonably well, though a lot of answers were just bullet point lists with no real evaluation provided at all. For many candidates this was the last requirement attempted, so the brevity of answers was probably linked to time management in the exam.

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