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#0000ff>2010年12月ACCA考试考官报告汇总 问题三是一个比较常规的问题，要求考生说明在审查工作底稿的时候有哪些因素需要考虑，并解释应当寻找哪些证据。我们非常高兴看到许多考生在这个问题上发挥得很好，不少人在A部分给出了非常完整的答案。整体上来说，考生们比之前的考试表现的好，这明显令人受到鼓舞。 Question Three This was a ‘ traditional ’ question asking candidates for the matters that they would consider, and the evidence they should expect to find when reviewing working papers in relation to three separate issues relating to the same audit client. The client was a leading leisure travel provider with 10 million customers per annum. It was pleasing to see many candidates perform well on this question, with requirement (a) producing a number of sound answers. On the whole, candidates performed better on the evidence part of the question than seen in previous sittings, which is obviously encouraging. Requirement (a), for 8 marks, described a legal claim which had been made against the client by a group of customers. No provision had been made, and the client ’ s management justified this on the grounds that the amount would be covered by insurance. Almost all candidates were able to generate marks by calculating the materiality of the amount, and describing the basic accounting treatment for provisions. Fewer went on to discuss the potential impact of the insurance cover, and some answers drifted

into a discussion of going concern and other business risks. Some candidates mistakenly thought that the event happened after the year-end, and others thought that the airline belonged ' to the client. Surprisingly, only a minority of candidates picked up on the fact that management would not want to recognise the provision due to a bonus being based on profit before tax of the company. Audit procedures were often inadequately focused, with no regard to the scale of the issue. Although most suggested looking at legal documents, candidates rarely mentioned looking at the group claim document. Some candidates proposed lots of very detailed tests on the validity of individual claims, such as checking hotel bills and airline tickets. Requirement (b), for 7 marks, dealt with a business segment which had seen significant reductions in revenue and profit. This part of the question was not dealt with well. Very few candidates recognised that the business segment represented a cash generating unit that required an impairment test. Most picked up a mark by calculating materiality, but then could only discuss the fact that the internally generated brand name was correctly not recognised in the financial statements. Even those candidates that did pick up on the impairment issue could rarely provide evidence points other than ' check the value of the assets ' (too vague) or ' inspect the assets ' (irrelevant, and ignoring the fact that the assets in question are cruise liners in operation so very unlikely to be conveniently located near the auditor). Many candidates could only provide evidence points on the brand name, even though it was not recognised in the financial statements at all, leading to pointless

procedures such as ‘ inspect the brand name in the register ’ ,observe the operation of the brand name ’ and ‘ check the value of the brand name ’ . Requirement (c),for 5 marks,concerned a post year-end acquisition,which should have been disclosed in the notes to the financial statements.Many candidates correctly discussed the issue,and provided sensible evidence points concerning the verification of the date that control of the new subsidiary passed to the client,and the scale of its operations. Unfortunately,many candidates wanted to see the new subsidiary consolidated,even though it had clearly been purchased after the end of the reporting period.At the other end of the spectrum,some candidates suggested that as the event happened after the year end,the auditor need not perform any procedures at all.Both of these approaches totally missed the point of the scenario,and indicate that candidates must take time to think about the information that has been presented to them before rushing to write their answer. 相关推荐：

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