

2010年12月ACCA考试考官报告(P7)(3) PDF转换可能丢失图片或格式，建议阅读原文

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2010年12月ACCA考试考官报告汇总 问题二共有28分，内容是为现有审计客户提供鉴证业务。审计单位和客户均为国际企业，并且客户在好几个证券交易所上市。考生们就部分内容发挥得非常好。

Question Two Question two was for 28 marks, and featured an assurance engagement for an existing audit client. Both the audit firm and the client were global enterprises, and the client was listed on several stock exchanges. Candidates responded reasonably well to parts of this question, though many answers did not reach their full potential by not being applied to the question scenario. Requirement (a), for 12 marks, asked candidates to identify and explain the matters that should be considered in evaluating whether the audit firm should perform an assurance engagement on the client's Sustainability Report. It was clear that most candidates knew the matters that should be considered (ethical constraints, resources, knowledge, timescale, fees etc), and most candidates took the right approach to the question, by working through the various 'matters' and applying them to the question. The fact that this was not an audit engagement did not seem to faze candidates, and there were many sound answers to this requirement. Some answers evaluated the many ethical problems with taking on the assurance engagement as well as providing the audit for 'a major client', and appreciated that with only four weeks to

complete the work, it would probably be impossible to ensure quality work could be performed on a global scale to such a tight deadline by an inexperienced team. Some answers also picked up on the fact that the client's listed status would probably prevent the audit firm from conducting the assurance engagement, and certainly the situation would need to be discussed with, and approved by the audit committee. However, some answers were much too brief for the 12 marks available, amounting to little more than a bullet point list of matters to be considered but with no application to the scenario. Without application it was not possible to pass this requirement. Other common mistakes included: 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)