

2010年12月ACCA考试考官报告(P7)(2) PDF转换可能丢失图片或格式，建议阅读原文

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#0000ff>2010年12月ACCA考试考官报告汇总 问题一共有32分，要求考生从审计负责人的角度，参与新的审计业务约定，涉及到经营风险的评估、相关财务报表风险的识别与说明、以及对商标名称的审计程序。整体看来，考生愿意做这类的题，尤其是经营风险。然而，还是有许多考生没有很好回答一些具体的问题，导致失分。

Specific Comments Question One This question was for 32 marks, and involved a new audit engagement, with the candidate placed in the position of the audit manager. Requirements involved a business risk evaluation, identification and explanation of relevant financial statement risks, and audit procedures relating to a brand name. On the whole, candidates seemed to like this question, especially the business risk evaluation. However, many candidates failed to answer the specific question requirements, thereby denying themselves of marks. Requirement (a) asked for an evaluation of business risks, for 15 marks. The audit client operated in the retail industry and had recently initiated several strategies aimed at expansion, including e-commerce. It was clear that most candidates were prepared for this type of requirement, and on the whole performed well. Answers tended to display reasonable application skills, with some candidates prioritising the risks identified, and reaching an overall conclusion. There was much less evidence here of 'knowledge-dumping' than in answers to other

requirements. Some answers worked through the scenario, and for each risk identified explained the potential impact on the business. Some answers also made connections between different aspects of the client's business, for example, that joining the Fair Trade Initiative would have cost repercussions at a time when profit margins were reducing. However, answers still left a lot of room for improvement. Common weaknesses in answers to the requirement 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