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https://www.100test.com/kao\_ti2020/645/2021\_2022\_2010\_E5\_B9\_ B412 E6 c52 645880.htm 点击查看:#0000ff>2010年12月ACCA 考试考官报告汇总 问题五的A部分要求对定性和定量模型的 优缺点进行分析,#00000>考生都完成得很好。B和C部分的 成绩也不错,但是在D部分很多考生都忽略了对之前答案的 评价, Question Five The question was about using different models for predicting corporate failure related to a manufacturer of battery packs (RMB). Part (a) required a general discussion of the strengths and weaknesses of both qualitative and quantitative models. This was generally done well although some candidates tried to structure their answer as the strengths and weaknesses of models in general which would not be a helpful method in real life, where a comparison of the models is likely to be more useful. Part (b) asked for comments on an analyst' s spreadsheet which provided the data and results of a Z-score calculation. Answers to this part were generally good although many candidates restricted their comment on the Z-score to repeating the comment given in the question (RMB is ' at risk of failure within two years ') when the data given was requiring a more analytical answer about which factors within the model were driving the score down and so leading to this prediction. A minority of candidates restricted their comments to the company's statements of income and financial position when the question required comment about the spreadsheet data and consequently their answers lacked relevance. Part (c) asked for the

application of qualitative-type models to failure prediction at RMB.This was generally well done with many candidates making good use of the Argenti model and the factors mentioned in the scenario.Unfortunately,some candidates ignored the word

'qualitative' in the requirement and wasted time writing about quantitative factors. Part (d) was poorly answered with many candidates ignoring the requirement to assess the results of previous answers and only picking up marks for suggesting additional data to gather. 相关推荐: #0000ff>2011年6月ACCA考试各科考试大纲 汇总 #0000ff>ACCA考试必备:常见词汇中英对照表及释义汇 总 #0000ff>ACCA考试必备:常见词汇中英对照表及释义汇 总 #0000ff>ACCA2011年6月、12月F4考试文档(中国)汇总 百考 试题编辑推荐: #ff0000> 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