

2010年12月ACCA考试考官报告(P5)(5) PDF转换可能丢失图片或格式，建议阅读原文

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Question Four Question Four is set in a telecommunications company which has set targets for the reduction of its environmental footprint. The question asks for the factors in the business environment that will affect this strategy, an evaluation of its current performance in reaching the target and suggestions for further data which could measure the effectiveness of certain initiatives mentioned in the question. Part (a) was generally well done although a number of good candidates ignored the request for illustrative performance indicators. Part (b) was an analysis of a table of raw data which showed up basic weaknesses in some candidates' skill set. It was well-answered by only a minority of candidates. Many candidates wasted their time by limiting their comments to only writing out lists of statements such as Commercial Fleet Diesel use has fallen from 105.4 to 70.1 or even Commercial Fleet Diesel use has gone down. First, this is stating the obvious to anyone who read the table but also, this is far too detailed for most reporting purposes. An appropriate plan of attack for this part might have been: 1. consider the 'big picture' - whether the overall target for emission reduction be met. 2. break down the data into smaller but meaningful (and

manageable) chunks-Road,Rail and Air transport. and 3.discuss the individual lines of the data table focussing on the data that explains the overall picture of emission changes,for example,the switch from petrol to diesel powered motor vehicles is complete in commercial vehicles and has lead to large reductions in emissions but such a change may be more difficult in company cars as employees may resist such a change. Good candidates analysed the numerical data given in the scenario.They created information from the data given and provided the reader of their answer with new insight into the key factors driving the reduction in emissions. Part (c) was often poorly done as a result of the failure to address the requirement which asked for the data to be related to the reduction initiatives mentioned in the scenario.Many candidates got a mark for general suggestions of further useful data but few related this to the reduction initiatives. 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>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](http://www.100test.com)