

JamesYu之考试经验分享：（四）Paper3.6(下) PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/85/2021_2022_JamesYu_E4_B9_8B_c52_85594.htm 这份文件一直没有在ACCA的网站上公布，它用于准备最近的3.6考试是极其关键的，无论怎么强调它都不过分，甚至可以将它比作“XX中央文件精神”。如果考友们不信，可以先仔细研读这份文件，然后去对照2004年12月的考试真题，关于那次考试的五道真题的相关内容，这份文件里全部都强调了，所以它的预测成功率是100%。对于2005年6月考试的朋友，我不知道是否存在有2005年最新的Teachers' conference notes，如果有的话，建议大家要发动团队的力量，通过各地的考友，包括在英国、新加坡、马来西亚的考友，找到这份文件；厉害的培训机构往往能事先得到这些文件。如果没有，那就依照这份文件和考官文章

（improving standards、IFRS1）去复习也行。还有，2005年初，2.5的考官发表了一篇跟2.5和3.6都有关的文章，内容是有关IFRS1的。虽然IFRS1已经在2004/12的3.6考试里面考过了，但是因为05年是欧盟开始执行IFRS的第一年，正值过渡时期，IFRS1的重要性就不言而喻了。所以对于05年6月的3.6考试，IFRS1还是要扎扎实实准备的，不光要看教科书上的内容，还要仔细研究准则后面所附的范例，在2004/12的考试里面，所考IFRS1的内容并不是很深，也许这次考试会考得更深些。

Paper 3.6 Advanced Corporate Reporting: SPEAKER'S NOTES: TEACHER'S CONFERENCESlide 3Candidates have tended to spend a disproportionate amount of time on question one with the result that they become short of time on other questions.

There has and will be efforts to try and ensure that candidate will not be time pressured on question one by adjusting the number of transactions to process. Other questions will focus on core knowledge appropriate to this level in a given context. More emphasis will be placed on the Statement of Principles/Framework.. GBR students will be expected to have a great knowledge of differences between UK standards and IFRS. Developments in financial reporting such as different methods of communication financial information will become increasingly important. Over recent diets candidates have performed quite well on question 1 but have struggled with the discursive questions where technical knowledge has been required. An exception to this has been question 5 which has generally been a discursive question without the need for technical input. Questions will continue to be asked where candidates are expected to discuss and adjust financial statements but recent diets have proven that candidates have struggled with this type of question. Slide 4 Candidate often answer the question they would like to have been set. Many students simply do not write sufficient to pass neither do they relate the number of marks to the amount that they should write. If candidates understood the basic principle of group accounts, the Framework and the key standards they would stand an excellent chance of passing. Very few candidates seem to have an in depth understanding of the subject. Slide 5 Candidates ' performance seems to improve when their reading is wider than just the manual. Reading the accountancy journals if only on a 0selective basis will enhance the chance of success. (Feedback from one of the

professional tutors) Slide 6 Recent diets have shown that the answer to questions are too often very shallow and candidates seem to find it difficult to look at their knowledge base cross-sectionally. Most candidates can reproduce rote learned material but find it difficult to advise a client if it involves knowledge of a number of accounting standards. Many candidates only answer 3 questions which naturally means that their chance of passing is significantly reduced. This practice was particularly prevalent in June 2004 papers. The marks for “ report ” format are given on the basis that candidates use acceptable approach e.g. formal headings, computations in an appendix etc. Slide 7 Guidance will be given in the examinable documents and in forum such as this on the nature of the knowledge required for exposure drafts. Discussion papers (if any) will generally be examined in terms of the major principles involved and will not be examined as a full question. Group accounting question will still be compulsory and follow same principles but note that changes brought about recent IASB activity may change the nature of the adjustments in the questions. As has been stated “ national and international regulation ” will become a more important part of the paper.

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