

2005年6月考试Paper1.2考官谈备考 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\\_2005\\_E5\\_B9\\_B46\\_E6\\_9C\\_c52\\_85782.htm](https://www.100test.com/kao_ti2020/85/2021_2022_2005_E5_B9_B46_E6_9C_c52_85782.htm) Relevant to: Paper 1.2 Professional scheme The structure of this paper was identical to recent previous sittings, with 25 compulsory multiple-choice questions in Section A, and five compulsory questions in Section B. For the first time under the current syllabus, the questions in Section B did not carry equal marks. On this occasion there was one 8-mark question, three 10-mark questions and a 12-mark question. This pattern may change in the future but there will always be five questions in Section B and each will carry between eight and 12 marks. It is pleasing to report that the general standard of answers in Section B of this examination was higher than in the recent past. This is reflected by the fact that fewer candidates scored very low marks. Section A The questions in this section came from right across the syllabus and each carried two marks. There was the usual mixture of computational and descriptive questions. The topics tested complemented the topics set in Section B and therefore the syllabus was fully covered in this examination.来源：www.examda.com Questions on the following topics were least well-answered: linear programming, make or buy in decisions, relevant costs, correlation, process costing, fixed overhead capacity variances, and service cost centres. A few candidates failed to record any of their answers to the multiple-choice questions in Section A on the front of the Candidate Registration Sheet (CRS), as instructed. Many others did not bubble their answer choices in the correct way

on the CRS, again as instructed. These are clear examples of poor examination technique and failure to read the instructions associated with an examination.

**Section B Question 1** This question tested various aspects of process costing - including normal losses and abnormal gains. The process also involved the creation of two joint products. Part (a) required candidates to produce one process account which included the weights and values of the joint products separately. Answers were generally disappointing to this part of the question. Most candidates coped well with the basic entries in the process account but the entries for the abnormal gain and the joint products caused more problems. It appeared that some candidates were not expecting process costing to appear in Section B of the examination on this occasion. Errors made by weaker candidates included: 来源 : [www.examda.com](http://www.examda.com) producing more than one process account presenting an answer in the wrong format - an account format was required showing the combined output and value of the joint products incorrectly calculating the abnormal gain in the process showing the actual loss as a credit entry in the account basing the apportionment of joint costs on sales prices, rather than on the sales value of production. Part (b) required candidates to explain the characteristics of a by-product. This part was answered well by the majority of candidates, although many wasted time by writing far more than was required for the two marks available, and often described the accounting treatment of by-products. This was not required by the question.

**Question 2** This question focused on various aspects of standard costing and variances. In this instance the

direct materials cost variances were chiefly being examined. Part (a) required a statement that reconciled the standard cost of actual production with the actual cost, highlighting the total cost variances for each element of cost. A significant number of candidates seemed unable to calculate a total variance without first calculating a set of sub-variances and then adding them together. There was insufficient information given to allow candidates to adopt this approach.

Common errors in part (a) included: producing a statement that reconciled budgeted cost with actual cost without also showing the standard cost of actual production within it failing to produce any statement of reconciliation, only a set of variances not showing clearly whether variances were adverse or favourable getting confused over price and rate variances and total variances. Part (b) required the total direct materials cost variance calculated in part (a) to be broken down into sub-variances - namely price and usage variances. Candidates who had made some of the errors referred to above in part (a) then became very confused in their answers to part (b). Some candidates who produced the correct answer to part (b) then found that the two variances they had calculated did not total the variance they had calculated in part (a). Part (c) required candidates to explain who in the organisation would be involved in setting the standard price and standard quantity for direct materials. Although many candidates wrote at length about setting standard selling prices, most answers were generally quite good. Weaker candidates seemed to think that the accounting staff were mainly involved in setting standards. Question 3 This question, worth eight

marks, involved stock control and the economic order quantity. It was the best answered question on the paper. Many candidates correctly calculated the economic order quantity in part (a). Errors from weaker candidates were: substituting the values incorrectly into the formula given giving the answer as a value instead of units failing to give the answer to the nearest unit, as required. 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)