

2005年12月考试Paper1.1考官谈备考 PDF转换可能丢失图片或格式，建议阅读原文

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Performance generally was satisfactory, with no evidence that candidates did not have time to complete the paper. An encouraging feature was that performance in the non-computational questions in Section B was good, both in the fairly easy Q5 and in the more difficult Q4. Section A The 25 questions in Section A varied in their level of difficulty and covered the whole syllabus, with less emphasis on the topics examined in Section B. Questions that candidates generally found difficult were: Question 3 This question called for the calculation of the division of profit among partners after a change in partnership personnel, including an adjustment for an expense that was to be borne by two of the three partners only. This is a topic that has appeared in previous examinations, but few were able to calculate the division correctly. 来源 : www.examda.com Question 10 Candidates were asked to select two of four possible factors that could cause a company's gearing ratio to fall. Few were successful. Question 18 This question presented three statements about the interpretation of financial statements, only two of which were correct. The incorrect statement was All companies should try to achieve a current ratio (current assets/current liabilities) of 2:1, and very many candidates were of the opinion that this was correct. Question 22 This question concerned a company's statement of changes in equity (INT) or statement of recognised gains and losses

(GBR). There were obviously differences between the two versions, but few were able to identify the items that should appear in these statements. Section B Question 1 来源 : www.examda.com This question required candidates to produce an income statement/profit and loss account for a sole trader from incomplete records. The main points of difficulty were the calculations for the sales and purchases figures. Some candidates produced figures that should have been seen to be impossible, such as a figure of \$3,900 for sales when purchases totalled over \$300,000. The remainder of the question required adjustments for accruals and prepayments and depreciation calculations. Overall, performance was no better than moderate in this fairly easy question. Question 2 There is usually a question in the paper calling for ledger accounts or journal entries to test basic bookkeeping skills, and this one required ledger accounts for non-current/fixed assets, including depreciation, revaluation and a disposal. Some candidates got the question completely correct. Errors frequently made by the remainder included: Revaluation. Although the question clearly stated the revaluation details, many candidates took the wrong figures into their accounts. Depreciation. The depreciation calculation was reasonably easy, but defeated many candidates. Ledger accounts generally. Some candidates set up their accounts the wrong way round. Question 3 A consolidated balance sheet. The level at which this topic is examined in Paper 1.1 is very basic, and many candidates had been drilled into competence here. The topic appears in most 1.1 examinations, either in Section B as here, or in Section A as two or three multiple choice questions.

Question 4 来源 : www.examda.com The paper always includes one or two non-computational questions. Q4 required a knowledge of events after the balance sheet date and contingencies (IASs 10 and 37/FRSs 21 and 12), and many candidates performed satisfactorily here. Part 4) of the question concerned the treatment of a revaluation surplus, and a surprising number of candidates stated that it should appear in the income statement/profit and loss account. Question 5 This question called for explanations of four accounting concepts that candidates were free to choose. A list of 18 acceptable concepts was compiled at the markers meeting and most candidates were able to find and explain four of them. 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