

2005年12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

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来源：www.examda.com 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. As in June 2005, the questions in Section B did not carry equal marks. On this occasion there was one 8 mark question, two 9 mark questions and two 12 mark questions. This pattern may change in the future but there will always be five questions in Section B and each will carry between 8 and 12 marks. On this occasion, candidates' performances spread right across the whole spectrum of marks. The paper acted as a very good discriminator of candidate performance. There were slightly more candidates than usual scoring very high marks on this paper but on the other hand, as usual, there were quite a few papers scoring 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 the longer Section B questions and therefore there was a full overall coverage of the syllabus by this examination. Section A questions on the following topics were least well answered: cost behaviour, break-even analysis, the economic order quantity model, relevant costing and pricing. 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 candidates failing to read the instructions associated with an examination carefully. Future candidates are advised to read these instructions carefully as the answers to Section A questions represent 50% of the total marks available on this paper.

Section B Question 1 This 12 mark question tested various aspects of cost behaviour and relevant costing. Part (a) first required candidates to calculate the variable cost per unit and the total fixed costs from the simple data provided. On this occasion the high-low method was not specified but as there were only two activity levels and two total costs available this was the only feasible approach. It then required candidates to calculate the selling price and contribution per unit. Using the contribution to sales ratio given was the key to these calculations. Many candidates scored full marks to this part of the question. However there were also many who did not seem to know how to tackle it. Errors made by the weaker candidates included: Calculating the variable cost per unit by dividing the total cost by the number of production units instead of using the high-low method. Using the incorrect number of units when calculating the total variable costs to deduct from the total costs to obtain the total fixed costs. Calculating full capacity incorrectly. Incorrectly representing the relationship between variable cost and selling price using the contribution to sales ratio. Giving total answers when per unit answers were required. Part (b) required candidates to calculate the change in monthly profits that would result from a new

contract. This involved the application of basic knowledge to the situation presented. This part was not well answered by the vast majority of candidates. The way that the requirements to all three parts of Question 1 were laid out on the examination paper was intended to encourage candidates to use the information calculated in (a) to carry out the calculations in (b) and at the same time being aware that there was an opportunity cost involved, as indicated in (c). The key was to calculate the total contribution effects of (i) the new business and (ii) the lost business. As the published answers show these require no more than about six lines of calculation. However what the vast majority of candidates did was to calculate the company's total profit before the new business and the total profit after the acceptance of the new business. This approach is not wrong but it is quite tedious and definitely time-consuming. Many candidates filled up one to two sides of their answer books using this approach and often in doing so made a number of errors. A common error was to misread the question and assume that total existing sales would fall by a sixth (17,000 units) instead of by one unit for every six units of new business (2,500 units). If candidates had given just a little thought about their calculations they would have realised that the company would not consider a decision that meant losing the full contribution on 17,000 units in order to gain a lower contribution per unit on 15,000 units. Part (c) - for two marks - required an explanation of the term 'opportunity cost' in the context of the company in the question. Explanations were generally poor and showed that many candidates had learnt, and not always

correctly, a definition of opportunity cost and by what they wrote showed they did not understand the term. 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)