ACCAexamtipsforDec '06exams(FTC) 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_ACCAexamti_ c52_85805.htm ACCA exam tips for December 06 exams.PaperExam TipsPart 1 1.1GBR/IASSECTION A (50 %)来源 : www.examda.com 25 Multiple choice questions Will cover all areas of the syllabusSECTION B (50%)Longer questions will include theory and computational questions, each question worth between 8 to 12 marks. Preparation of financial statements for a sole trader/companyConsolidated balance sheetFixed/Non current assets ledger accounting Incomplete records Accounting standards/ concepts/theoryRatios and interpretation1.2The paper will consist of 25 MCQs of 2 marks each and 5 long questions of 8-12 marks each. The MCQs will vary in difficulty, but the variety will ensure that the paper reflects the syllabus. The five long questions will be a mix of (mostly) calculations and (a few) written marks. The vast majority of the marks in this paper will be for calculations. The nine key areas of the syllabus will make up the bulk of the exam paper:Cost classification and behaviour. Material, Labour and Overhead costs. Absorption and Marginal Costing. Process Costing. Standard Costing (includes variances). CVP analysis (includes break-even). Pricing Methods. Relevant Costing Limiting Factors and Linear Programming 1.3Primary Tips: Counseling Individual, Groups and Team behaviour Motivational Theories Objective setting. performance indicators Effective Communication Management of Diversity/Equal Opportunities Secondary Tips: Leadership Theories

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