

2010年12月ACCA考试考官报告(P7)(6) PDF转换可能丢失图片或格式，建议阅读原文

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问题五是考生最不愿选择的题目，主要关注审计报告和内部控制缺陷报告。有相当一部分的考生答案仍然过于模糊或过于简短，并没有准确地回答题目的要求。

这些考生应该提高自己的考试技巧，并巩固教学大纲的知识。

Question Five This was by far the least popular of the optional questions, focussing on audit reports, and reporting on internal control deficiencies. Requirement (ai), for 10 marks, asked for a critical appraisal of a draft audit report, in which a disclaimer of opinion had been given, following a management imposed limitation in scope resulting in a lack of evidence with regard to research and development costs. Some answers were sound, and worked through the audit report, explaining its deficiencies in a logical manner. Some answers appreciated that the disclaimer of opinion may be an over-reaction, and that a qualification may be more suitable. Other points raised in some answers concerned the inappropriate wording of the audit report, the reference to management lack of integrity, and the fact that the matter had not been quantified, making it difficult for users of the report to gauge the significance of the matter. Almost all candidates correctly determined the materiality of the matter.

Unsatisfactory answers, which were by far the majority, tended not to appraise the audit report at all, and instead provided lengthy explanations of the accounting treatment for research and

development, but completely missed the point that the auditor was unable to verify if the correct accounting treatment had been applied. Some blamed the audit team, rather than the client, for the lack of evidence, and suggested that the whole audit be reperformed. Requirement (a ii) continued the theme of (a i), asking for matters that should be considered and further actions that should be taken by the auditor, in light of the limitation in scope. Most candidates suggested that the limitation in scope and its potential impact on the audit report be taken to audit committee or those charged with governance for discussion, and many also raised management integrity as an issue. Some candidates tended to repeat what they had written for (a i) without further development. Requirement (b) focussed on the new requirements of the Clarified ISAs in relation to reporting internal control deficiencies to management and those charged with governance. A brief scenario was provided, outlining internal control deficiencies discovered during the audit of trade payables, and candidates were asked the further actions they would take, and to outline any reporting requirements. This was reasonably well attempted, with most answers referring to management letter points, and making recommendations for improving controls to the client. However, there were very few references to ISA 265, and only a handful of answers discussed the importance of determining whether a deficiency is significant or not. Overall, answers to question 5 were unsatisfactory, given that audit reports is a regularly examined syllabus area. Conclusion As seen in previous sittings, what makes the difference between a pass and a fail script is usually the level of

application skills which have been demonstrated. Candidates who answer the specific question requirement, and tailor their answers to the scenarios provided are likely to do well. A significant proportion of candidates continue to produce answers that are simply too vague or too brief, do not actually answer the question requirements, and display inadequate technical knowledge of the Clarified ISAs. These candidates are encouraged to improve their examination technique as well as knowledge of the syllabus by practicing as many past exam questions as possible, using up to date study materials, and by taking on board the comments made in examiner 's articles and reports.

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