ACCA







PAPER PI

专业会计师 PROFESSIONAL ACCOUNTANT

BPP Learning Media 著

FOR EXAMS IN 2010

E练 & R习

ACCA

PAPER P1

专业会计师

PROFESSIONAL ACCOUNTANT

BPP Learning Media 著

In this January 2010 edition

- We discuss the best strategies for revising and taking your ACCA ans
- We show you how to be well prepared for your exam
- We give you lots of great guidance on tackling questions
- We show you how you can build yr
- We provide you with three mock ex
- We provide the ACCA examiner's
 2009 exams as an additional revision aid

Our i-Pass product also supports this paper.



FOR EXAMS IN 2010

多e 華中科技大學出版社 http://www.hustp.com 中国·武汉

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图书在版编目(CIP)数据

ACCA 考试用书. P1 专业会计师 练习册 P1 Professional Accountant Practice & Revision Kit: 英文 / BPP Learning Media 著. 一武汉: 华中科技大学出版社, 2010.1

ISBN 978-7-5609-6027-2

I.A··· II.B··· III.会计师一资格考核一习题一英文Ⅳ.F23

中国版本图书馆 CIP 数据核字(2010)第 022868 号

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P1 专业会计师 练习册

BPP Learning Media 著

P1 Professional Accountant Practice & Revision Kit

策划编辑: 周小方

责任编辑: 周小方

责任印制: 周治超

出版发行: 华中科技大学出版社(中国·武汉)

地 址: 武汉洪山路珞瑜区 1037 号

邮政编码: 430074

电 话: 027-87557437

网 址: http://www.hustp.com

印 刷: 江苏省句容市排印厂

开 本: 880mm×1230mm 1/16

印 张: 24

字 数: 460 千字

版 次: 2010年1月第1版

印 次: 2010年1月第1次印刷

ISBN: 978-7-5609-6027-2/F·586

定 价: 130.00元

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- 银行业 IT
- 金融英语

P1 (练习册) 简介

P1 练习册包含宝贵的考试指南。它注重的是指引学员去发现不同大纲内容下的题目中的要点和要求。练习册中的习题所反映的场景、问题要求和涵盖知识的幅度都可能出现在正式考题中,从而帮助你将这些技能应用到实际考试中。练习册还囊括考官编写的所有说明性习题。



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F1 会计师与企业

F2 Management Accounting

F2 管理会计

F3 Financial Accounting (INT)

F3 财务会计(国际版)

Skills Module

技能课程

F4 Corporate and Business Law (UK)

F4 公司法与商法(英国)

F5 Performance Management

F5 业绩管理

F6 Taxation (UK)

F6 税务 (英国)

F7 Financial Reporting (INT)

F7 财务报告 (国际版)

F8 Audit and Assurance (INT)

F8 审计与认证业务(国际版)

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专业阶段课程

Essentials Module

核心课程

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P1 专业会计师

P2 Corporate Reporting (INT)

P2 公司报告(国际版)

P3 Business Analysis

P3 商务分析

Options Module

选修课程

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P5 Advanced Performance Management

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P6 Advanced Taxation (UK)

P6 高级税务 (英国)

P7 Advanced Audit and Assurance (INT)

P7 高级审计与认证业务(国际版)



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问题索引 Question Index

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问题索引

本清单/索引下的标题显示了问题包含的主要课题。但是问题通常涵盖了几个不同的课题。

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B音	邓分:内部控制和风险				
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The headings in this checklist/index indicate the main topics of questions, but questions are expected to cover several different topics.

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O ChemCo (Pilot paper)	50	90	40	198
1 Worldwide Minerals (12/07)	50	90	41	204
2 Rowlands and Medeleev (6/08)	50	90	42	209
53 Swan Hill (12/08)	50	90	44	215
4 Global-bank (6/09)	50	90	45	221

Mock exam 1

Questions 55 to 58

Mock exam 2

Questions 59 to 62

Mock exam 3 (December 2009)

Questions 63 to 66

Planning your question practice

Our guidance from page xxxix shows you how to organise your question practice, either by attempting questions from each syllabus area or **by building your own exams** – tackling questions as a series of practice exams.

ACCA examiner's answers

The ACCA examiner's answers to questions marked 'Pilot paper', '12/07', '6/08' and '12/08' can be found on the BPP website at the following link:

www.bpp.com/acca/examiner-solutions

Additional question guidance

Additional guidance to certain questions can be found on the BPP website at the following link:

www.bpp.com/acca/extra-question-guidance



Using your BPP Learning Media products

This Kit gives you the question practice and guidance you need in the exam. Our other products can also help you pass:

- Learning to Learn Accountancy gives further valuable advice on revision
- Passcards provide you with clear topic summaries and exam tips
- Success CDs help you revise on the move
- i-Pass CDs offer tests of knowledge against the clock

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You can purchase these products by visiting www.bpp.com/mybpp.

You can view demonstrations of i-Learn and i-Pass products by visiting www.bpp.com/acca/study-materials/#ilearn. Scroll down the page until you find the sections for i-Learn and i-Pass and click on the appropriate 'View demo' button.

Topic index

Listed below are the key Paper P1 syllabus topics and the numbers of the questions in this Kit covering those topics.

If you need to concentrate your practice and revision on certain topics or if you want to attempt all available questions that refer to a particular subject, you will find this index useful.

Syllabus topic	Question numbers
Accountancy as a profession Agency American Accounting Association model Audit committee	15(c), 45 3, 7(a), 10(a), 54(c) 37(a), Mock 3 Q1(a) 2(a), 14(c), 26, 30(c), 34, 46, Mock 1 Q4(b), Mock 2 Q3(a)
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Fiduciary responsibility Full cost accounting	41(c) 38(a)
Gray, Owen, Adams approaches on social responsibility	41(b), 44(c), Mock 1 Q1(b)
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Syllabus topic	Question numbers
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Sarbanes-Oxley Shareholders Social issues Social responsibility Stakeholders Strategic risks Sustainability	6 (a), 11(a), 48(d) 46 32 13(c), 32, 48(a), Mock 1 Q1 4, 15, 32(c), 39, 41, 48(a), 52(a), 54(d), Mock 1 Q1 47(a), 49(a), 53(b), Mock 2 Q1(c) 52(d), Mock 1 Q1(c)
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Using your BPP Learning Media Practice and Revision Kit

Tackling revision and the exam

You can significantly improve your chances of passing by tackling revision and the exam in the right ways. Our advice is based on feedback from ACCA examiners.

- We look at the dos and don'ts of revising for, and taking, ACCA exams
- We focus on Paper P1; we discuss revising the syllabus, what to do (and what not to do) in the exam, how
 to approach different types of question and ways of obtaining easy marks

Selecting questions

We provide signposts to help you plan your revision.

- A full question index
- A topic index listing all the questions that cover key topics, so that you can locate the questions that provide practice on these topics, and see the different ways in which they might be examined
- BPP's question plan highlighting the most important questions and explaining why you should attempt them
- Build your own exams, showing how you can practise questions in a series of exams

Making the most of question practice

At BPP Learning Media we realise that you need more than just questions and model answers to get the most from your question practice.

- Our Top tips included for certain questions provide essential advice on tackling questions, presenting
 answers and the key points that answers need to include
- We show you how you can pick up **Easy marks** on some questions, as we know that picking up all readily available marks often can make the difference between passing and failing
- We include marking guides to show you what the examiner rewards
- We include examiners' comments to show you where students struggled or performed well in the actual exam
- We refer to the 2009 BPP Study Text (for exams in December 2009 and June 2010) for detailed coverage of the topics covered in questions
- In a bank at the end of this Kit we include the **examiner's answers** to the June and December 2009 papers. Used in conjunction with our answers they provide an indication of all possible points that could be made, issues that could be covered and approaches to adopt.

Attempting mock exams

There are three mock exams that provide practice at coping with the pressures of the exam day. We strongly recommend that you attempt them under exam conditions. **Mock exams 1 and 2** reflect the question styles and syllabus coverage of the exam; **Mock exam 3** is the December 2009 paper.



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Finding questions

