

ACCA



PAPER P3

商务分析

BUSINESS ANALYSIS

BPP Learning Media 著

FOR EXAMS IN 2010

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华中科技大学出版社

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商务分析

BUSINESS ANALYSIS

BPP Learning Media 著

PRACTICE & REVISION KIT 练习册

In this January 2010 new edition

- We discuss the **best strategies** for revising and taking your ACCA exams
- We show you how to be well prepared for **your exam**
- We give you **lots of great guidance** on
- We show you how you can **bull**
- We provide you with **three** moc
- We provide the **ACCA examiner's answers** as well as our own to the June and December 2009 exams as an additional revision aid

Our i-Pass product also supports this paper.



FOR EXAMS IN 2010



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P3 商务分析 练习册

BPP Learning Media 著

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BPP Learning Media 是 ACCA 的官方出版社。这项与 ACCA 的伙伴关系确保了，在出卷考官的审订下，我们的教材正确的程度上涵盖了考纲并且符合了考试的要求。这项合作也允许我们在练习册内发布新近的考卷内容，包括考官的答案与评分。您可以信赖 BPP Learning Media 的产品，它们包含最新信息且关注重点，传递给您来自 BPP 作者和讲师们的专业知识和丰富经验。

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- 清算会计
- 商业税收和税收管理
- 金融营销和市场调查
- 银行业 IT
- 金融英语

P3（练习册）简介

许多考生觉得商业战略的考题相当难，这是因为并不存在唯一正确的答案，也没有任何答题的格式和模板可以借鉴。P3 练习册的最大优点就是提供范围广泛的习题，并指导你如何解答这些题目。这类指南以多种形式呈现。练习册强调学员要提供明智评述和实际意见，不但遵循合适的理论，还要与考官可能设置的问题保持相关性。

BPP 授权华中科技大学出版社在中国发行的 ACCA 练习册:

基础阶段课程

Knowledge Module

知识课程

- F1 Accountant in Business
- 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)
- F9 Financial Management
- F9 财务管理

专业阶段课程

Essentials Module

核心课程

- P1 Professional Accountant
- 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

- P4 Advanced Financial Management
- P4 高级财务管理
- P5 Advanced Performance Management
- P5 高级业绩管理
- 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/索引里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。

本练习册包含了基于旧大纲(3.5) *战略商业计划*和发展设定的问题,因为它们的形式和内容与P3考试中出现的问题类似。这些问题已经修正,以反映当前的试题形式。

分值	时间分配 (分钟)	页码	
		问题	答案

A部分: 全面战略观点

1	5种力量	25	45	3	77
2	McGeorge Holdings (3.5, 6/03, 修正)	25	45	3	79
3	Airtite (3.5, 6/06, 修正)	25	45	4	82
4	Marlow Fashion (3.5, 6/07, 修正)	25	45	5	85
5	准备问题: 亚洲投资	-	-	5	90
6	Digwell	25	45	5	92
7	Equiguard (12/08)	25	45	6	95
8	Elegant宾馆 (06/09)	25	45	7	98
9	MegaMart (3.5, 6/04, 修正)	25	45	8	100
10	准备问题: Westport大学	-	-	9	103
11	Ashkol 家具 (3.5, 6/03, 修正)	25	45	9	104
12	Helen's蛋糕 (3.5, 6/05, 修正)	25	45	10	106
13	Mediterranean餐馆 (3.5, 6/07, 修正)	25	45	10	109
14	Rock Bottom (06/09)	25	45	11	112
15	福克斯银行 (3.5, 12/04, 修正)	25	45	12	114

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17	Salt和Soap (3.5, 6/04, 修正)	25	45	13	120
18	Supaserve (3.5, 12/05, 修正)	25	45	14	122
19	Lakeside商业学校(3.5, 12/04, 修正)	25	45	14	124
20	时尚零售	25	45	15	127
21	John Hudson (3.5, 12/01, 修正)	25	45	15	130
22	Prestige 包装 (3.5, 12/03, 修正)	25	45	16	133
23	环境管理协会 (样卷)	25	45	17	136
24	ASW (12/08)	25	45	17	139
25	MMI (12/08)	25	45	20	143

分值	时间分配 (分钟)	页码	
		问题	答案

C部分：战略实施

26 乡村汽车俱乐部 (6/09)	25	45	22	147
27 准备问题：全球成像	-	-	23	150
28 DRB电子服务	25	45	24	151
29 完美购物者 (12/07)	25	45	25	155
30 KPG系统	25	45	26	159
31 全球陶器公司 (12/07)	25	45	26	161
32 CCT计算机系统 (样卷)	25	45	27	166
33 会计教育联盟 (6/09)	25	45	28	169
34 准备问题：环境战略	-	-	29	173
35 Clothing公司 (12/07)	25	45	30	175
36 IT项目	25	45	31	180
37 OneEnergy公司 (6/09)	25	45	32	181
38 Apex文化 (3.5, 6/02, 修正)	25	45	34	183
39 John Dixon (3.5, 6/07, 修正)	25	45	34	186
40 Connie Head (3.5, 6/04, 修正)	25	45	35	189
41 Ramese国际 (3.5, 12/02, 修正)	25	45	35	191
42 Pharmacy系统国际 (6/09)	25	45	36	194

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43 Hair 护理 (3.5, 6/03, 修正)	50	90	38	198
44 Polymat 包袋 (3.5, 12/03, 修正)	50	90	40	206
45 Elite 塑料包装 (3.5, 12/04, 修正)	50	90	42	210
46 LRP	50	90	45	216
47 Universal Roofing 系统 (3.5, 6/05, 修正)	50	90	47	219
48 Datum 纸业 (3.5, 12/05, 修正)	50	90	49	225
49 Churchill 冰淇淋 (3.5, 6/06, 修正)	50	90	52	231
50 Bonar 涂料 (3.5, 6/07, 修正)	50	90	54	237
51 网络管理系统 (样卷)	50	90	56	243
52 Oceania 国家航空 (12/07)	50	90	59	251
53 Autofone (6/08)	50	90	62	259
54 信息系统建筑协会	50	90	65	266
55 国家博物馆 (12/08)	50	90	68	272
56 GreenTech (06/09)	50	90	71	279

模拟卷 1

问题 57 至 60

模拟卷 2

问题 61 至 64

模拟卷 3 (2009 年 12 月真题)

问题 65 至 68

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问题索引

Question Index

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Question index

The headings in this checklist/index indicate the main topics of questions, but questions are expected to cover several different topics.

Questions set under the old syllabus *Strategic Business Planning and Development* paper (Paper 3.5) are included because their style and content are similar to those which appear in the P3 exam. The questions have been amended to reflect the current exam format.

Marks	Time allocation Mins	Page number	
		Question	Answer

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1	Five forces	25	45	3	77
2	McGeorge Holdings (3.5, 6/03, amended)	25	45	3	79
3	Airtite (3.5, 6/06, amended)	25	45	4	82
4	Marlow Fashion (3.5, 6/07, amended)	25	45	5	85
5	Preparation question: Asia Invest	—	—	5	90
6	Digwell	25	45	5	92
7	Equiguard (12/08)	25	45	6	95
8	Elegant Hotels (06/09)	25	45	7	98
9	MegaMart (3.5, 6/04, amended)	25	45	8	100
10	Preparation question: Westport University	—	—	9	103
11	Ashkol Furniture (3.5, 6/03, amended)	25	45	9	104
12	Helen's Cakes (3.5, 6/05, amended)	25	45	10	106
13	Mediterranean restaurant (3.5, 6/07, amended)	25	45	10	109
14	Rock Bottom (06/09)	25	45	11	112
15	Focus Bank (3.5, 12/04, amended)	25	45	12	114

Part B: Options and Organisation

16	Lawson Engineering (3.5, 12/05, amended)	25	45	13	117
17	Salt and Soap (3.5, 6/04, amended)	25	45	13	120
18	Supaserve (3.5, 12/05, amended)	25	45	14	122
19	Lakeside Business School (3.5, 12/04, amended)	25	45	14	124
20	Fashion retailer	25	45	15	127
21	John Hudson (3.5, 12/01, amended)	25	45	15	130
22	Prestige Packaging (3.5, 12/03, amended)	25	45	16	133
23	Environment Management Society (Pilot paper)	25	45	17	136
24	ASW (12/08)	25	45	17	139
25	MMI (12/08)	25	45	20	143

Marks	Time allocation Mins	Page number	
		Question	Answer

Part C: Strategic Implementation

26 Country Car Club (6/08)	25	45	22	147
27 Preparation question: Global Imaging	–	–	23	150
28 DRB Electronic Services (Pilot paper)	25	45	24	151
29 Perfect shopper (12/07)	25	45	25	155
30 KPG Systems	25	45	26	159
31 Universal Pottery Company (12/07)	25	45	26	161
32 CCT Computer Systems (Pilot paper)	25	45	27	166
33 Accounting Education Consortium (6/08)	25	45	28	169
34 Preparation question: Environmental strategy	–	–	29	173
35 Clothing company (12/07)	25	45	30	175
36 IT Project	25	45	31	180
37 OneEnergy Plc (6/09)	25	45	32	181
38 Apex culture (3.5, 6/02, amended)	25	45	34	183
39 John Dixon (3.5, 6/07, amended)	25	45	34	186
40 Connie Head (3.5, 6/04, amended)	25	45	35	189
41 Rameses International (3.5, 12/02, amended)	25	45	35	191
42 Pharmacy Systems International (6/08)	25	45	36	194

Case studies

43 Hair Care (3.5, 6/03, amended)	50	90	38	198
44 Polymat Tapes (3.5, 12/03, amended)	50	90	40	206
45 Elite Plastic Packaging (3.5, 12/04, amended)	50	90	42	210
46 LRP	50	90	45	216
47 Universal Roofing Systems (3.5, 6/05, amended)	50	90	47	219
48 Datum Paper Products (3.5, 12/05, amended)	50	90	49	225
49 Churchill Ice Cream (3.5, 6/06, amended)	50	90	52	231
50 Bonar Paint (3.5, 6/07, amended)	50	90	54	237
51 Network Management Systems (Pilot paper)	50	90	56	243
52 Oceania National Airlines (12/07)	50	90	59	251
53 Autofone (6/08)	50	90	62	259
54 Institute of Information Systems Architects	50	90	65	266
55 The National Museum (12/08)	50	90	68	272
56 GreenTech (06/09)	50	90	71	279

Mock exam 1

Questions to 57 to 60

Mock exam 2

Questions to 61 to 64

Mock exam 3 (December 2009 real exam)

Questions to 65 to 68

Planning your question practice

Our guidance from page xxiv 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', '06/08' or '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

Topic index

Listed below are the key Paper P3 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
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Strategy development	41
Supply chain management	28, 29
Value chain	15, 18, 28, 29, 43, 47, 50

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 P3; 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 exam. To help you get the most out of doing these exams, we not only provide help with each answer, but also guidance on how you should have approached the whole exam.