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PI 公司治理、风险管理及职业操守 PI GOVERNANCE, RISK AND ETHICS

BPP Learning Media 著

练习册
PRACTICE & REVISION KIT

FOR EXAMS IN 2012



华中科技大学出版社

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P1 公司治理、风险管理及职业操守 P1 GOVERNANCE, RISK AND ETHICS

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- 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 tackling questions
- We show you how you can **build your own exams**
- We provide you with **three** mock exams including the **December 2011 exam**
- We provide the **ACCA examiner's answers** as well as our own to the June and December 2010 exams as an additional revision aid

FOR EXAMS IN 2012



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P1 公司治理、风险管理及职业操守 练习册

P1 Governance, Risk and Ethics Practice&Revision Kit

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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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F7 财务报告 (国际版和英国版)

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P7 Advanced Audit and Assurance (INT)

P7 高级审计与认证业务 (国际版)

Question index

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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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.

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

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

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.

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Syllabus topic	Question numbers
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Helping you with your revision – the **ONLY P1 Practice and Revision Kit** to be reviewed by the examiner!

BPP Learning Media – the sole Platinum Approved Learning Partner - content

As ACCA's sole **Platinum Approved Learning Partner – content**, BPP Learning Media gives you the **unique opportunity** to use **examiner-reviewed** revision materials for the 2012 exams. By incorporating the examiner's comments and suggestions regarding syllabus coverage, the BPP Learning Media Practice and Revision Kit provides excellent, **ACCA-approved** support for your revision.

Tackling revision and the exam

Using feedback obtained from ACCA examiners as part of their review:

- 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 **2011 BPP Study Text** (for exams in 2012) 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 2011 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 2011 paper.

Revising P1

Topics to revise

Firstly we must emphasise that you will need a good knowledge of the **whole syllabus**. Any part of the syllabus could be tested within compulsory Question 1. Having to choose two out of three optional questions does not really represent much choice if there are areas of the syllabus you are keen to avoid. Although (like all syllabuses) this syllabus may have seemed a lot when you were studying, we actually believe that it is not as large as some of the syllabuses you have previously studied.

That said, there are certain topics that are stressed in the syllabus and by the examiner, and therefore are core:

- Concepts underpinning corporate governance, in particular integrity, accountability and transparency
- Stakeholders in organisations and in decisions
- The agency problem
- Features of, and arguments for and against, principles vs rules based approaches
- Sarbanes-Oxley
- Corporate governance best practice in relation to the board, board committees, remuneration and reporting
- Elements of control environment
- The main control procedures
- Risk assessment framework
- The main strategies for dealing with risks
- The key ethical positions
- Kohlberg's framework
- Methods of ethical decision-making
- Gray, Owen, Adams seven positions on corporate social responsibility
- Meaning of sustainability

Your knowledge of other topic areas needs to demonstrate breadth. You need to have a good idea of:

- The different types of risks (not just financial) that it can face
- The elements of control and risk management systems
- The impact of culture
- The main elements of corporate and professional codes
- The main areas discussed in corporate social responsibility debates

Reading articles

The examiner has stressed the importance of reading the technical articles published in *Student Accountant* that relate to P1. We've reproduced in this kit the articles the examiner has written about the syllabus and his approach to the paper, also the article about the verbs used in question requirements. Other articles relating to P1 are available on ACCA's website. Some of the articles are written by the examiner and all are reviewed by him.

It's also useful to keep reading the business pages during your revision period and not just narrowly focus on the syllabus. Remember that the examiner has stressed that this paper is about how organisations respond to real-world issues, so the more you read, the more practical examples you will have of how organisations have tackled real-life situations.

Question practice

You should use the Passcards and any brief notes you have to revise these topics, but you mustn't spend all your revision time passively reading. **Question practice is vital**; doing as many questions as you can in full will help develop your ability to analyse scenarios and produce relevant discussion and recommendations. The question plan on page xliii tells you what questions cover so that you can choose questions covering a variety of organisations and risk situations.

You should make sure you leave yourself enough time during your revision to practise 50 mark Section A questions as you cannot avoid them, and the scenarios and requirements of Section A questions are more complex. You should also leave yourself enough time to do the three mock exams.

Passing the P1 exam

Displaying the right qualities

The examiner will expect you to display the following qualities.

Qualities required	
Fulfilling the higher level question requirements	This means that when you are asked to show higher level skills such as assessment or evaluation , you will only score well if you demonstrate them. Merely describing something when you are asked to evaluate it will not earn you the marks you need.
Identifying the most important features of the organisation and its environment	You must use your technical knowledge and business awareness to identify the key features of the scenario.
Sorting the information in the scenario	You will get a lot of information, particularly in the Section A scenario, and will be expected to evaluate how useful it is and use it to support answers such as comparisons and discussions. Over 50% of marks in most questions are likely to be available for direct application of knowledge to the scenario.
Selecting relevant real-life examples	You may gain credit for using good examples , providing you use the examples to illustrate your understanding of the points in the scenario.
Using the governance and ethical frameworks	Remember that the examiner has emphasised the importance of accountants showing awareness of their responsibilities. You may be expected to apply the frameworks to determine what the problem is (for example which stakeholders should be considered) and to identify appropriate solutions.
Criticising the approaches you use	You may be expected not only to apply guidance such as corporate governance codes or principles-based ethical guidance , but also criticise the approaches you use.
Arguing well	You may be expected to discuss both sides of a case, or present an argument in favour or against something. You will gain marks for the quality and logical flow of your arguments .
Making reasonable recommendations	The measures you recommend must be appropriate for the organisation; you may need to discuss their strengths and weaknesses, as there may be costs of adopting them. The recommendations should clearly state what has to be done.

Avoiding weaknesses

The examiner has highlighted weaknesses in many answers which you must try to avoid:

- **Failing to provide what the question verbs require** (discussion, evaluation, recommendation) or to write about the topics specified in the question requirements
- **Failing to apply your answers to the scenario**

You will also enhance your chances significantly if you ensure you avoid these mistakes as well:

- **Repeating the same material** in different parts of answers
- **Quoting chunks of detail** from the question that don't add any value

- **Forcing irrelevancies into answers**, for example irrelevant definitions or theories, or examples that don't relate to the scenario
- **Giving long lists or writing down all that's known** about a broad subject area, and not caring whether it's relevant or not
- **Focusing too narrowly on one area** – for example only covering financial risks when other risks are also important
- **Letting your personal views prevent you from answering the question** – the question may require you to construct an argument with which you personally don't agree
- **Unrealistic or impractical recommendations**
- **Vague recommendations** - instead of just saying improve risk management procedures, you should discuss precisely **how** you would improve them
- **Failing to answer sufficient questions** because of poor time management
- **Not answering all parts of optional questions**

The examiner has also commented that the way some students lay out their answers is unhelpful. They do not clearly label the part of the question they are attempting or answer all parts at the same time.

Using the reading time

We recommend that you spend the first part of the 15 minutes reading time choosing the Section B questions you will do, on the basis of your knowledge of the syllabus areas being tested and whether you can fulfil all (preferably), or most (at least), of the question requirements. Remember that Section B questions will normally be in three or more parts and can cover different parts of the syllabus, and you should be happy with all the areas that the questions you choose cover. We suggest that you should note on the paper any initial ideas that come to you about these questions, but don't go through them in detail.

However don't spend all the reading time going through and analysing the Section B question requirements in detail; leave that until the three hours writing time. Instead you should be looking to spend as much of the reading time as possible looking at the Section A scenario, as this will be longer and more complex than the Section B scenarios and cover more of the syllabus. You should highlight and annotate the key points of the scenario on the question paper.

Choosing which questions to answer first

Spending most of your reading time on the Section A scenario will mean that you can get underway with planning and writing your answer to the Section A question as soon as the three hours start. It will give you more actual writing time during the one and a half hours you should allocate to it and it's writing time that you'll need. Comments from examiners of other syllabuses that have similar exam formats suggest that students appear less time-pressured if they do the big compulsory question first.

During the second half of the exam, you can put Section A aside and concentrate on the two Section B questions you've chosen.

However our recommendations are not inflexible. If you really think the Section A question looks a lot harder than the Section B questions you've chosen, then do one of those first, but **DON'T run over time on it**. You must have an hour and a half to tackle the Section A question and you will feel under much more pressure on it if you leave it till last. If you do one of the Section B questions first, and then tackle the Section A question having had initial thoughts on it during the reading time, you should be able to generate more ideas and find the Section A question is not as bad as it looks.

Remember also that small overruns of time during the first half of the exam can add up to your being very short of time towards the end.