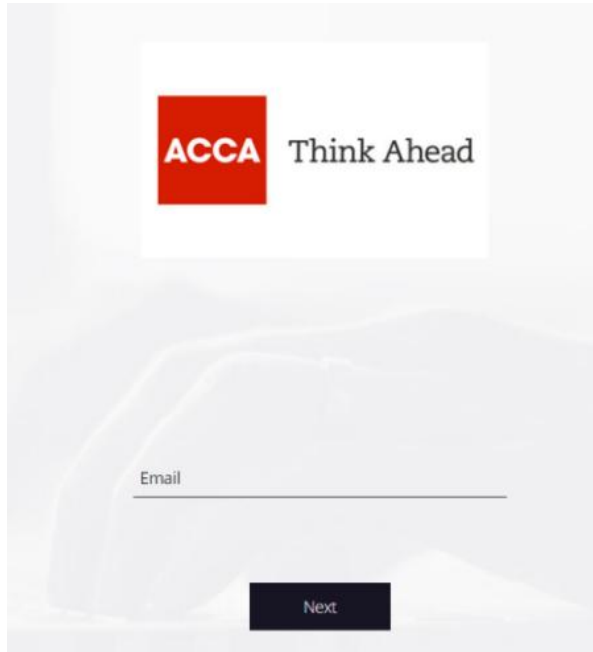


机考练习平台模拟考试操作指南

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Part 1 机考平台基本操作

Step 1: 登录ACCA CBE Practice Platform (<https://cbeptcn.accaglobal.com/>)，并输入ACCA注册邮箱。

The image shows the login page for the ACCA CBE Practice Platform. At the top, there is the ACCA logo (a red square with 'ACCA' in white) and the slogan 'Think Ahead'. Below this, there is a large, faint background image of a person's hands typing on a keyboard. In the center, there is a text input field labeled 'Email'. Below the input field is a dark blue button with the text 'Next' in white.

如果此方式无法正常登录平台，请点击以下链接了解其他登录方式。

<https://cn.accaglobal.com/student/exam/strategic-professional-cbes/practice-platform.html>

如果上述方式都无法正常登录，请联系[Contact us](#)。

Step 2: 输入您的ACCAID和密码。

Sign in to MyACCA

Insert your username and password below to access your secure personal MyACCA account.

Username

Password

Sign in to MyACCA

Step 3: 扫码观看视频

视频内容快览：

- 如何找到所需试卷
- 如何在机考平台作答试卷
- 如何获取判分标准和参考答案
- 如何自我判分



Part 2 学员作答答案导出


①：主观题的**文字题**导出说明

导出方式1：点击红框中的图标，将答案以PDF的形式保存至本地；

(c) Evaluate the problems of allowing the two divisions to negotiate the transfer price rather than have the transfer price imposed by senior management.

(4 marks)

(20 marks)



点击此按钮即可弹出“打印”窗口
选择另存为到桌面即可保存至本地

导出方式2：快捷键“Ctrl+P”，将答案以PDF的形式保存至本地。

打印
总数: 1 页面

打印机
另存为 PDF

布局
 纵向
 横向

页面
 全部
 例如1-5、8、11-13

更多设置

打印机问题疑难解答

保存 取消

Orlando sells approximately 30% of its products to wholesale customers. These c purchase goods on a sale or return basis. Under the terms of the agreement, whc customers have 40 days during which any returns can be made without penalty. always been an estimated return rate of 10% for returns at the year end, but the director feels this is unnecessary and has removed the provision this year.

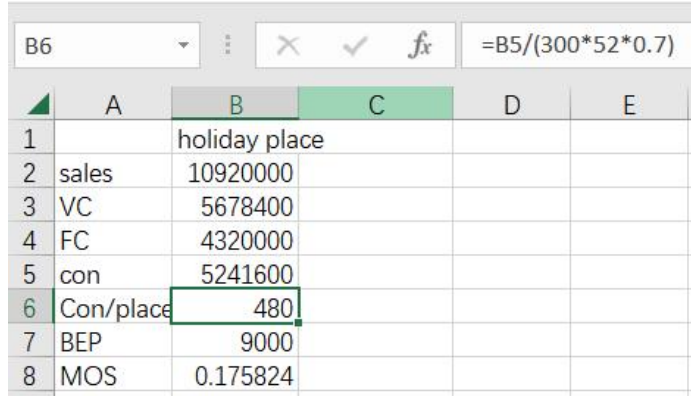
此处选择“另存为PDF”

②：主观题的**计算题**答题说明

计算题请勿直接在机考平台作答！

请您使用电脑上的Excel进行作答，并利用Excel的运算功能进行计算。（以便阅卷老师可以在点击某单元格时，查看到您的计算过程）

每道计算题用一个Excel文件保存，注意在文件名中标注好题号。



The screenshot shows an Excel spreadsheet with the following data:

	A	B	C	D	E
1		holiday place			
2	sales	10920000			
3	VC	5678400			
4	FC	4320000			
5	con	5241600			
6	Con/place	480			
7	BEP	9000			
8	MOS	0.175824			

The formula bar at the top shows the formula for cell B6: $=B5/(300*52*0.7)$.

***温馨提示**

①在考试要求状态下，在限定时间内（例如：PM:3h 、APM:3h 15min）以闭卷形式独立完成试卷。请学员务必自觉独立完成，考试过程中翻看答案将对正式考试无任何帮助。

（注意：开始作答之前请先仔细阅读后续主观题导出及作答步骤说明。在答案导出之前请勿直接退出考试）

②客观题无需提交，考试结束后自我判分即可。

Part 3 学员答案提交

将已经保存至本地的文字题PDF文件，连同您的计算题excel表格（若有计算题的话）打包后压缩成一个文件夹，提交至指定表单链接（[提交链接请见模考活动页面](#)）

①：请您务必将ACCA ID、手机号、邮箱等个人信息填写正确，且不要漏传您的答案！

模拟考试学员提交表单

ACCA ID *

邮箱 *

手机 *

学校/机构名/自学 *

考季 *

科目 *

请点击此处上传附件

请将已经保存至本地的PDF文件打包后上传。
- 压缩包命名为：【ACCA ID+学校/机构名/自学+科目+12月考季模考答题册】
- PDF文件命名为：【ACCA ID+学校/机构名/自学+科目+Spreadsheet/Word processor】

*附件上传

点击浏览文件




文件大小不要超过5MB，可上传文件类型：doc,docx,pdf,zip,rar,jpg,png,xlsx,xls

②：请务必注意文件命名要求：

- 1) 压缩包命名为：【ACCA ID+学校/机构名/自学+科目+ xx月考季模考答题册】
- 2) PDF或Excel文件命名为：【ACCA ID+学校/机构名/自学+科目+题号】

*若涉及两个及两个以上文件，请务必以压缩包形式发送

示例如下：

123456+自学+PM+3月考季模考答题册	
名称	
	123456+自学+PM+Q32(a)
	123456+自学+PM+Q32(b)
	123456+自学+PM+Q33(a)

Part 4 其他常见问题

①: 客观题部分系统将自动为您判断对错, 您也可以点击右侧“Question Sample Answer”查看答案解析。注意一定要点击“Click here”后才能出现答案。

Ref: 208602-20191206

Question stem: Show

The board of directors of Sistar Co are concerned that they are not currently applying best practice in terms of corporate governance and are seeking to make improvements.

The company currently has three non-executive directors (NEDs) on the board, who are paid a fee which changes annually depending on company performance. The NEDs all sit on the audit, nomination and remuneration committees. There are currently no formal documents setting out the responsibilities of these committees.

At present Sistar Co does not have an internal audit function but the directors are establishing a team which will be responsible for a range of internal audit assignments. The following is the current proposed structure for the internal audit (IA) department:

```
graph TD
    Finance[Finance director] --> Head[Head of internal audit]
    Head --> Manager[Internal audit manager]
    Manager --> Assistant1[Audit assistant]
    Manager --> Assistant2[Audit assistant]
```

- Observing procedures carried out by Sistar Co's staff
- Reperforming procedures documented in procedures manuals
- Designing and implementing internal control procedures to address deficiencies
- Reporting findings directly to the board of directors

Marking

Roll Up Score: 2 / 100

Auto Score: 0 / 2

Question Sample Answer
[Click here to see the sample answer.](#)

②: 如果您需要将参考答案下载下来以方便之后的使用, 您可以将鼠标移动至答案区并点击一下空白处, 然后按住快捷键“Ctrl+P”, 即可将本题答案以PDF的形式保存至本地。

Ref: PMPREDEC22MOCK0034

Question stem: Show

Chemistron - Model Answer

(a)

Break-even point (in pieces) = Fixed cost/Contribution per person
 $\$4,320,000 / (\$1,000 - \$520) = 8,000$ pieces

Margin of safety = (Budgeted pieces sold - Break-even pieces) / Budgeted pieces sold

Total number of pieces available = 52 weeks \times 300 = 15,600

Total budgeted pieces sold = 15,600 \times 0.7 = 10,920

Margin of safety = $(10,920 - 8,000) / 10,920 = 17.58\%$

Answer area: Ctrl+P 可保存至本地

Marking

Roll Up Score: 0 / 100

Question Score:

Question Marking Guidelines
[Click here](#) to see the guideline.

Question Sample Answer
[Click here](#) to see the sample answer.

(a)

Add Description 0 - 4