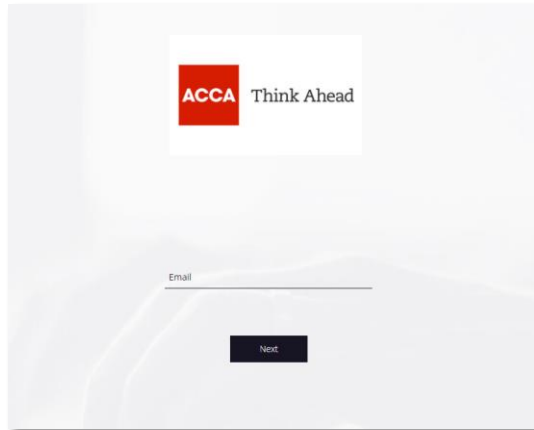


机考练习平台模拟考试操作指南（以 PM 为例）

***请注意：应用技能科目（PM/AA）仅需提交主观题供老师批改。

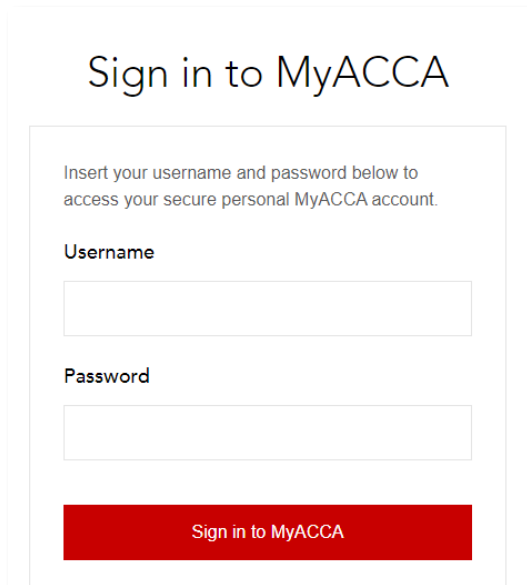
第一步：登入 ACCA CBE Practice Platform (<https://cbepcn.accaglobal.com/>)，并输入你的 ACCA 注册邮箱。如果你在这一步遇到问题，请直接跳转至最后一部分“备选方案”，获取其他登录方式。



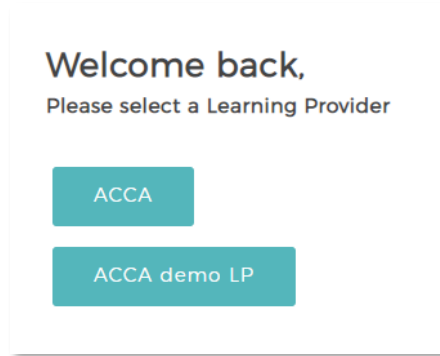
如果无法正常登录平台，请尝试下列方式。点击[此处](#)了解具体操作方式。

1. 通过 [MyACCA](#)，或者
2. 通过 ACCA 官网上 [Study Support Resource](#) 登录；
3. 如果上述方式都无法正常登录，请联系 [Contact us](#)。

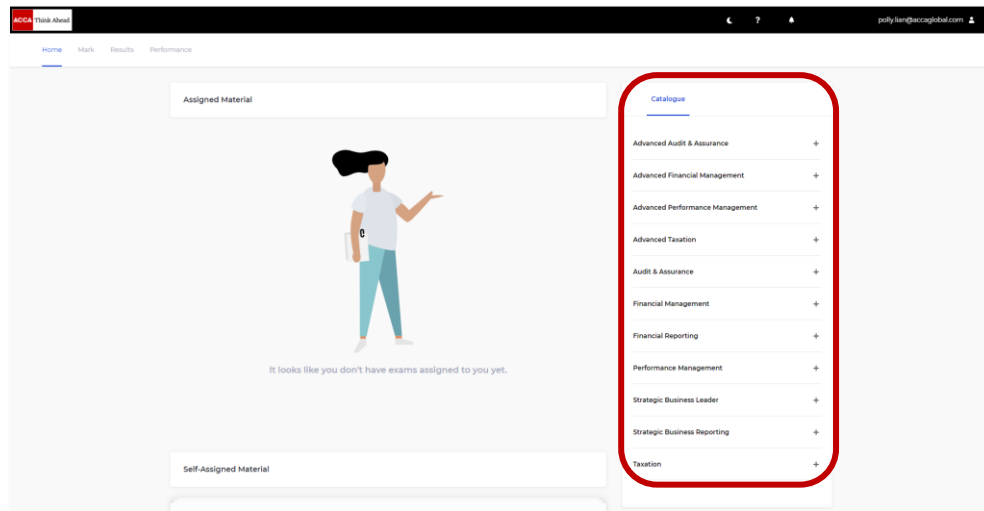
第二步：输入你的 ACCA ID 和密码。



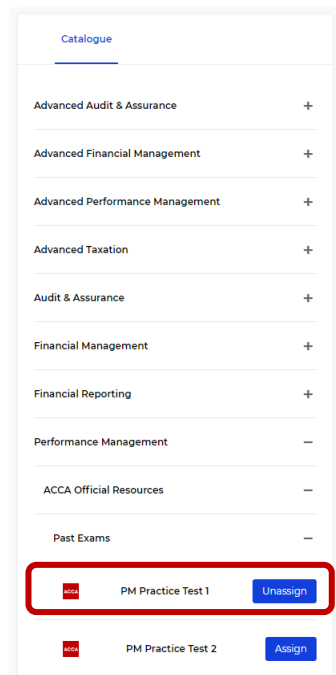
第三步：选择“ACCA”进入平台。



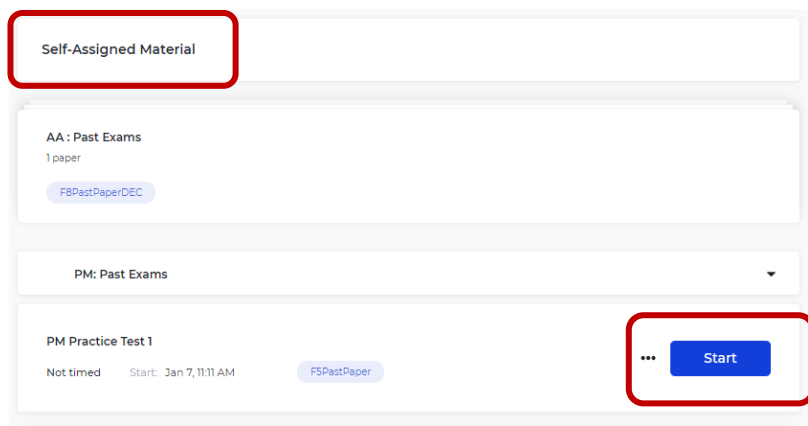
第四步：成功登入后，你将来到一下界面——机考练习平台首页。



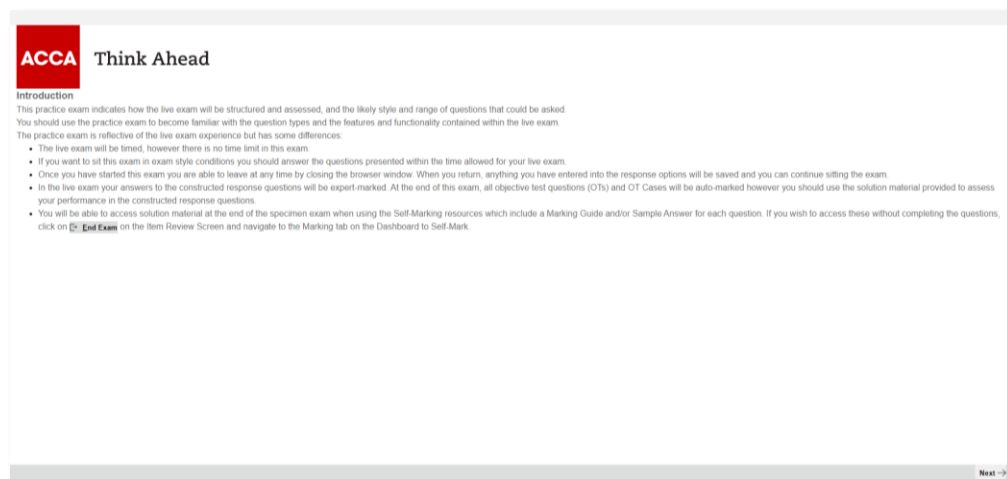
第五步：在首页左侧的“Catalogue”栏自行 Assign 要求试卷作为模拟考卷。



第六步：在首页下方的“Self-Assigned Material”栏，找到相应试卷，点击“Start”开始考试。

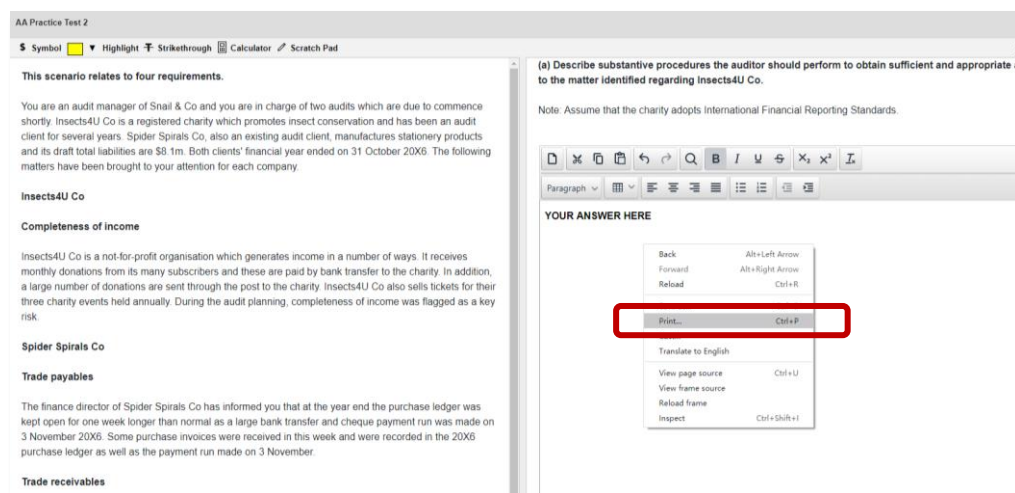


第七步：在**考试要求状态**下，以闭卷形式独立完成试卷（注意：请学员务必自觉独立完成，考试过程中翻看答案将对正式考试无任何帮助。）



第八步：答完全部题目后，不要着急提交，请将主观题部分导出。请你在答题区域右键选择“Print”并以 PDF 的形式保存至本地；

***特别提醒：在 Spreadsheet 答题区域中，学员在正式考试中可以将计算步骤打在单元格中，但是由于模考只能导出 PDF 形式，因此请学员将计算过程清晰完整展开罗列，方便老师批阅。**



PM Practice Test 1

Symbol Highlight Strikethrough Calculator Scratch Pad

This scenario relates to five requirements.

This section of the scenario relates to requirement (a)

CSC Co is a health food company producing and selling three types of high-energy products: cakes, shakes and cookies. To gyms and health food shops. Shakes are the newest of the three products and were first launched three months ago. Each of the three products has two special ingredients, sourced from a remote part of the world. The first of these, Singa, is a super-energising rare type of caffeine. The second, Beta, is derived from an unusual plant believed to have miraculous health benefits.

CSC Co's projected manufacture costs and selling prices for the three products are as follows:

Per unit	Cakes Cookies Shakes		
	\$	\$	\$
Selling price	5.40	4.90	6.00
Costs			
Ingredients: Singa (\$1.20 per gram)	0.30	0.60	1.20
Ingredients: Beta (\$1.50 per gram)	0.75	0.30	1.50
Other ingredients	0.25	0.45	0.90
Labour (\$10 per hour)	1.00	1.20	0.80
Variable overheads	0.50	0.60	0.40
Contribution	2.60	1.75	1.20

For each of the three products, the expected demand for the next month is 11,200 cakes, 9,800 cookies and 2,500 shakes.

(a) Assuming that CSC Co keeps to its agreement with Encompass Health, calculate the shortage of Beta optimum production plan and the total profit for next month.

Print

第九步：客观题部分，你可在系统中的第二个标签页“Mark”中自行批阅。

ACCA Think Ahead

Home Mark Results Performance

Self-Marking

AA: Past Exams
4 exams
FPastPaper...

AAA-INT Past Exams
2 exams
AAAIDP002

PM: Past Exams

PM Practice Test 1
Completed By: Jan 06, 11:25 AM
FPastPaper

Self Mark

第十步：客观题部分系统将自动为你判断对错，你也可以点击左侧“Question Sample Answer”查看答案解释。

Ref: 208602-20191206

Previous 3 4 5 6 7 No

Question stem: Show

The board of directors of Sister 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 Sister 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]
  
```

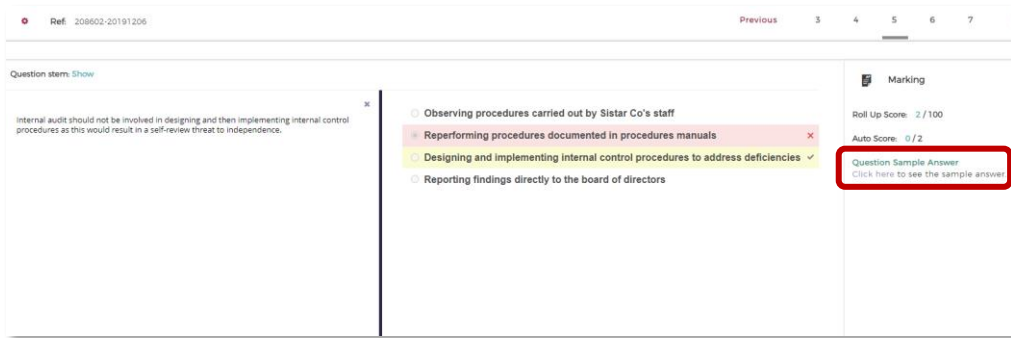
Marking

Roll Up Score: 2/100

Auto Score: 0/2

Question Sample Answer
Click here to see the sample answer.

- Observing procedures carried out by Sister 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



第十一步：将已经保存至本地的 PDF 文件打包发送至指定邮箱（askinfo@accaglobal.com），请务必注意格式需求。

邮件标题及文件名要求：

- 邮件标题：【ACCA ID+学校/机构名/自学+科目+6 月考季模考答题册】
- 附件名称：【ACCA ID+学校/机构名/自学+科目+6 月考季模考答题册】
*若涉及两个及两个以上文件，请务必以压缩包形式发送
- PDF 文件名：【ACCA ID+学校/机构名/自学+科目+题号】

示例如下：

