

### PRACTICE AND REVISION KIT For exams in September 2018, December 2018, March 2019 and June 2019

#### Mock Exam 6 (ACCA Specimen Exam 2)

The competitor performance analysis in Exhibit 3 (p. 474) which relates to question requirement 2(a) contains incorrect figures.

The correct information is presented in the following screenshot.

Extract from Beeland's passenger survey results for the last three years									
	Percentage satisfied			Trust Board Target for 2016					
	2016	2015	2014	Target growth on 2015					
Overall satisfaction with your journey	87	90	92	✓	+3%				
Satisfaction with ticket buying facilities	60	64	65	✓	+2%				
Availability of staff	62	65	70	✓	+5%				
Helpfulness/attitude of staff	75	73	77	✓	+2%				
Punctuality/reliability of service	84	81	86	✓	+5%				
Value for money for price of the ticket	50	56	57	✓	+2%				
<b>Examples of customer feedback comments:</b>									
<i>The price of the regular ticket I buy to commute to work has increased by nearly 10% since last year. I really cannot understand why, as I do not seem to be getting more for my money</i>									
<i>Why is it that when I travel on business to Ayeland, I can book my train tickets online, yet, here in Beeland I can only buy a ticket at the station? This is very frustrating and occasionally, I use my car to get to work as it is more convenient than queuing for up to half an hour to buy a train ticket.</i>									
<i>I have been a loyal customer of Rail Co for over 30 years, but I am becoming increasingly frustrated with the number of passengers who I see that are clearly boarding the train without a ticket. I pay B\$45 for each ticket I buy, yet some people are travelling for free. Where are the ticket inspectors?</i>									
<b>Competitor Performance Analysis</b>									
	2016	ANR 2015	2014	2016	Rail Co 2015	2014	2016	Ceeland Rail 2015	2014
Revenues (B\$m)	4,420	4,212	3,990	4,100	3,998	3,880	7,542	6,983	6,650
Operating costs (B\$m)	3,026	3,138	3,200	3,038	2,743	2,551	4,868	4,786	4,857
Km travelled (millions)	890	897	889	779	762	750	1,803	1,709	1,619
Percentage of trains on time	90%	85%	85%	82%	84%	87%	94%	92%	92%
Staff turnover percentage	14%	12%	15%	17%	14%	13%	8%	8%	9%
Average price per ticket (B\$)	43	41	41	65	60	56	40	42	43
Average number of employees	32,890	32,788	31,987	27,455	27,190	27,365	56,367	55,798	55,105
Overall customer satisfaction	90%	88%	91%	87%	90%	92%	97%	94%	94%
Lost time injuries to staff (days)	355	361	358	481	466	459	211	232	266
<b>Notes:</b>									
1. ANR is the state owned rail company which operates passenger services in Ayeland, a neighbouring country of Beeland. Ayeland has a population of similar size to Beeland. ANR invested in online ticket booking facilities in 2015.									
2. Ceeland Rail is a state owned rail company which operates passenger train services in Ceeland. Ceeland is not a neighbouring country of Beeland but operates on the same continent. Ceeland has a larger population than Beeland but a smaller percentage of Ceeland's commuters use the rail system to travel, due to higher concentration of the population within Ceeland's towns and cities. Ceeland invested in an online ticket booking system in 2010 and over 70% of train tickets for Cee Rail are purchased online.									

This affects the solutions to requirement 2 (a) on pages 492 to 494 of the kit.

The correct solution can be found at:

[www.accaglobal.com/content/dam/acca/global/PDF-students/acca/SBL/S18\\_SBL\\_Specimen\\_Paper\\_2\\_Final\\_Clean\\_Proof.pdf](http://www.accaglobal.com/content/dam/acca/global/PDF-students/acca/SBL/S18_SBL_Specimen_Paper_2_Final_Clean_Proof.pdf)

## The solution to Question 15 'Independent Living'

The solution to Question 15 'Independent Living' on page 126 contains an extra word.

The word 'testing' under the heading 'Operations' on the line beginning 'MP:' should not be present.

**Operations:** Converting resource inputs into the final product

*MP:* Production, testing and packaging of the crutches/walking frames/other small products

*BiP:* Unpacking, testing and adding logo to products. Repacking and applying IL label to product