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**本文档是全方位总结：**①如何 get 到考官出题思路；②P 阶段的 Professional marks 专业分。

### 答题技巧一：注意题目所给关键词

**Define** 给出定义即可

**Describe** 定义+主要特点

**Explain** 定义+知识点展开

**Contrast/Distinguish** 比较两样或几样的异同，即各自的定义和区别

**Analyse** 分析现在情况，经常需利弊都讲

**Identify** 找出内容

**Explore** 不仅要从书本上分析，还要考虑 case 和 case 外的论点 (use common sense)

**Assess/Discuss** 考量优缺点等，考量看法的准确性。需要将正反利弊情况都讲

**Construct the case for** 支持观点，并提供 supporting

**Construct the case against** 反对观点，并提供 supporting

**Recommend** 提出建议

**Criticize** 批评某个观点，并提供 supporting (通常与 best practice 不相符)

**Evaluate/Critically evaluate** 从双方面讨论 (支持/反对)

### 答题技巧二：题目与 Model 联系

- **Business strategy** - Mission (values), goals & objectives; Strategy lenses
- **Strategy position** - PESTEL; Porter's diamond; SWOT; Porter's 5 forces; Value chain; Culture web;  
(Industry life cycle; Scenarios & forecasting; Marketing mix; Benchmarking; CSF & KPI)
- **Strategy choice** - Corporate parent; BCG; Ashridge model; Public sector model; TOWS matrix; Strategy clock; Growth method & Success criteria
- **Strategy implementation** - Organisational structures; Mintzberg configuration; Change management - types & contextual factors; Balanced scorecard
- **Business processes** - Process redesign; Process-strategy matrix; Software; Outsourcing
- **Information technology** - Supply chain management & e-procurement; 6 "I" s; Customer relationship management; Pricing strategy

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- **Project management** - Project life cycle - control; Cost & benefit management; Risk management
  - **Finance** - Ratio analysis; Expected value & decision tree; Budget
  - **People** - Leadership; Job design

此外，P 阶段考试切记要结合案例。不要脱离案例，完全照搬书本知识。如果只是罗列书本知识，不会得到理想的分数。

### Professional Marks 专业分得取技巧

根据 ACCA 战略专业学习指南的规定，专业分数是指在技术知识水平之外的能力和技能，包括作为第三级知识水平能力基础的综合和评估。ACCA 高级阶段的考试中引入 professional marks（专业分数），旨在让考生展示以及 ACCA 考试团队评估雇主所期望的 ACCA 学员具备的特定专业沟通技能和高级职业能力。

根据考试团队的要求，考生在整体的作答中若是采用了有效的专业沟通技巧，将会获得一定的专业分数，专业分数的高低，由 marker 根据整体的答题质量进行评判。Professional marks 是由若干因素决定的，它们可以包括所提建议的相关性、所提供的资料 and 解释的明确性、在适当情况下提出合乎逻辑的结论和建议、讨论的质量、对预期目标听众表现出的敏感性和要求的背景下列出关键目标，并在解决沟通的关键目标时运用职业判断也可以获得专业分数。

考生如果准备的充分的话，可以获得大部分符合要求的知识技能内容的分数，比如基于会计准则的要求或者是基于理论模型的要求作答的部分，但是在回答案例分析问题时，主要的区别就是在 professional marks 部分。许多知识技能上准备充分、知识渊博的考生未能充分应对 professional marks 的部分，这可能导致整个考试的失败。我们 ACCA 考试中通常是一分的题目对应 1.8 分钟，因此，在考试中，professional 至少应该占用 7 分钟的思考或者写作时间，因此在回答这类问题时，应给予足够的重视。从统计数据来看，有很大一部分考生在 ACCA 所有科目的考试中取得的成绩都在 45%到 55%之间，这是一组具有代表性的考生的成绩。这意味着，任何可用的专业分数的丢失都会对边缘考生的成功几率产生很大影响。

使用适当的语调，以及回答或交流所需的格式、结构和陈述等。通过“场景设定”——在具体

### 获得专业分数的技巧

- 1、在你开始写作之前，思考并计划你的答案。
- 2、确定你是谁，你在需求中扮演什么角色，你的受众是谁，你想要达到什么目标。例如，你

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是审计经理、公司聘用的管理专家还是独立的财务顾问?你想影响或说服谁?

3、考虑一下你需要表达的沟通类型,清楚你是用第一人称(“我”或“我们”)还是第三人称(“它”或“公司”)。例如,一封信最好用第一人称写,而报告通常用第三人称写。

4、采用最适合所需沟通类型的格式或结构-是否需要引言、结论或建议?

5、决定你应该以什么样的顺序呈现信息,以提高你的论点的逻辑性和说服力。

6、把类似的观点放在一起,决定是先介绍重点,还是留一些到最后,以便产生最大的影响,提高说服力。

7、使用标题,并在段落之间留出空格,以增强演示标记,并创建更专业的答案。

8、只有在适当的时候才使用项目符号。

9、在相关的地方,试着在整个回答过程中提到你的听众,特别是在你的回答语气是私人的一封信中。例如:“如果你要申请这种救济,你就必须……”

因此,专业分数是指通过提出建议或支持一项行动方针,并通过有效的论证和反论证,利用案例情景论证不同的观点,展示有效沟通的能力。可能是考试团队想让考生产生想法、联系或调整理论或方法。专业分数可能要求考生通过运用专业判断和道德立场提供建议,从而得出解决方案或获得新的见解。这类专业技能要求考生根据他们应该代表的人(如首席执行官)的观点和看法分析和呈现信息,并可能包括预期目标受众的反应。为了获得专业的分数,通常有必要把答案的主题归纳在一起,并选择或优先考虑论点的要点,从而得出一个有效的、得到适当支持的总体结论。有时您可能需要提出一些建议,这些建议必须由所给出的答案主体中包含的细节支持,或者从案例场景中的信息中提取。

## 总结

综上所述,要获取专业分数需要做到以下几点:

理解沟通的目的

识别目标用户及其需求

在回答中准备和使用适当类型的文档

使用合乎逻辑和适当的答案结构或格式

判断使用的语气,取决于背景信息的性质和要达到的目标

在适当的情况下,评估在哪里使用以及需要多少细节

在语言和数字上下文中采用清晰、简明和精确的表达方法

按照网校的惯性,咱们用表格总结一下专业分的都涉及到哪些工作中的写作技能。

Professional	Statement	Letter	Article	Notes	Speech	Memo
写作格式	公告/声明	正式信函	专业文章	摘要/简报	发言稿	内部通知
考试次数	8次+	3次+	3次	2次	1次	1次

PS: 此文的写作技巧主要指开头和结尾的套路，中间部分和捉急的英语同义词详见最后的总结。

## Statements

各种 **statements** 到底有啥魔力，使得考官乐此不疲的用来虐我萌，考的次数简直丧心病狂！

**Statement** 分为以下两种情况。

### 情况一

**Statement** 可以是独立的公开声明，可以挂在官网上，也可以刊登在各种公开的媒体上。

具体内容可以是声泪俱下的公开道歉、强烈谴责的撕跨大战、事后甩锅的各种借口，总之是大公司的高管们争权夺利，维护人设，欺上瞒下的必备良药！以第三人称写作！

### 考官说

- A press statement consists of clear short paragraphs written in the third person.
- It is likely to have an opening paragraph, delivering the key message with background information and data provided in sections below.

### 写作套路

Statement from the board of XXX company

For immediate publication and/or broadcast

XXX company's response to recent events

开头:

This statement is issued by the board of XXX company to address several issues of + 案例背景。In response to criticisms made of XXX company and other areas of discussion made in the media/public, XXX company would like to make several points to clarify its position on these issues.

结尾:

We hope that this statement has addressed the concerns of all of our stakeholders

## 情况二

**Statement** 可以是公司亲自下场召开新闻发布会时的 **presentation**，这时就是一篇声泪俱下的新闻稿/发言稿啦，类似后面的 **speech**。大公司一般有新闻发言人或者公关负责人替高管当刀，但有时也得高管亲自下场来平息公众的愤怒！这时就得用第一人称啦！

## 考官说

- If you are required to write a presentation that should be delivered, ensure it can be read out.
- Writing for the spoken word takes practice, so try reading out your own answers.
- You may be required to write notes supporting a presentation, in which case you will need to use short sentences, focusing on key points.
- Remember that the purpose is to support someone delivering a presentation, as they will have limited time to look at detailed text.

## 写作套路

开头:

Thank you for attending this meeting (一般是股东大会或新闻发布会)

I have been authorised by my board to provide a full and frank statement on the + 案例背景。

I will be happy to explain any particular point in more detail if required.

结尾:

Thank you for listening to this statement. I am now happy to take questions.

## Letter

写信都会吧，高中写作就要 **get** 的技能哦！此处可以是信件或邮件 **Email**，毕竟还写纸质信函的已经 **out** 啦！但也不排除为了表达诚意写个纸质亲笔信哦，有点川普给习大大写亲笔信的意思～

## 考官说

- A letter should start with the sender's address details (put the company name and follow with 'Address line 1, Address line 2', etc below it) and the date.
- The letter should commence with 'Dear XXXXX' as specified in the requirements.
- Throughout the text of the letter, write in the first person, using phrases such as 'I', 'we', 'your board', and 'our company' to personalise this.

- Keep the audience and their interests in mind throughout, and refer to them on occasions to make it clear how your answer is still clearly focused.
- Conclude with a suitable sentence, thanking the reader for their interest or time. Use 'Yours faithfully' where the addressee is anonymous, such as 'shareholders'.
- Use 'Yours sincerely' if the addressee is named.

以上都不重要，重要的是大表姐总结的写作套路！

格式 **hin** 重要！

Letter to XXX(收件人人名)

写信人公司 XXX company

Street(案例中没有提示的地址可以编)

City (案例中没有提示的城市名可以编)

Date (可以写考试日期)

收件人公司 XXX company

Street(案例中没有提示的地址可以编)

City (案例中没有提示的城市名可以编)

Dear XXX(收件人人名),

初次写信开头套路:

I write on behalf of government/company/shareholders(代表谁写这封信) in response to your recent + 案例背景。I have been asked by the government/company/trustees/shareholders to to convey our expectations/disappointments/complaints/dissatisfactions of you in respect of + 案例背景。

如果是回信，开头套路:

Thank you for your recent letter on the subject of + 案例背景

In this letter I would like to explain the plans/decisions I have for introducing/making to address issues+ 有待解决的问题。

寻求良好合作关系的信函结尾:

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I hope I have been able to address some of your concerns about + 案例背景或案例中的公司名称 and that the company continues to enjoy good relations with 写信人所在的公司或机构。

With all best wishes,

写信人人名 XXX

On behalf of 写信人公司名

提出不满和抗议的信函结尾:

I would emphasise again the seriousness with which the government/company/shareholders of the 收件人所在的公司或机构 view your management failures in this unhappy episode and we look forward to hearing your considered responses to the points made.

Yours sincerely,

写信人人名 XXX

On behalf of 写信人公司名

## Article

- 把自己当成社会记者，财经记者。
- 写作套路可参考商界文章。
- 这部分考官没说啥，那就大表姐来总结一下。

如果是关于事故或危机的案例，开头先摆事实，案例背景介绍。

These must be difficult times to + 案例中的公司/董事会/股东。

What does the 案例中的公司/董事会/股东 do when it is faced with significant problems/issues/failures? 可以多用疑问句，类似今日说法，走近科学之类的“事情到这一步，该如何收场呢？”“这到底是怎么一回事呢？”

结尾:

Recent events have raised a number of very serious issues for + 公司名。It is difficult to know what the future will hold for the company, with such a substantial threat/pressures/accident.

如果是关于调查或内幕的案例，开头先列知识点。以 corruption 为例:

Corruption, of which the offering and acceptance of bribes is an example, is a serious departure from the highest standards of integrity in the operation of an organisation.

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结尾对惊人内幕表示震惊，且强烈呼吁对此采取措施，或唤醒公众意识。

Corruption creates inefficiencies in society and it is fundamentally undemocratic, and, in each case, an ethical failure. It also costs businesses and, in government corruption, taxpayers, a great deal of money in lost earnings as contracts are awarded based on the size of the bribe rather than value for money for the taxpayer or shareholder.

## Briefing notes

一般是秘书/顾问/下级为董事会主席/CEO/上级在参加董事会或与机构投资者会晤前准备的摘要。

### 考官说

- These will be required to provide information to brief a board or committee, or external parties such as institutional shareholders, on a particular event or decision.
- They will need to be well-structured, focusing on the key points at the start, with background information provided later.
- Briefing notes, along with management reporting narratives and press statements, should be written in the third person, referring to 'the company', 'XYZ Ltd' and 'the board', rather than 'I' or 'we'.

### 写作套路

Briefing notes for board meeting(董事会前准备的摘要)

Prepared for chief executive/Chairman(给谁准备的).

By XXX(顾问/秘书)

Date(写考试日期).

开头:

案例背景+raise important issues of+具体问题

In reflecting on how to deal with this and how to frame our response, it may be helpful to consider the situation we face as a board.



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结尾:

Because of these issues, it would seem prudent to consider these issues as a part of our decisions/options/alternatives.

## Speech

类似马云的演讲稿。当然，他应该不需要演讲稿。

考官说

- Be easy to read out.
- Begin with a formal introduction, for example Welcome Ladies and Gentlemen
- Provide an overview of what will be covered
- Connect each section with narrative designed to make the speech sound convincing, logical and persuasive
- Not contain bullet points (how would you deliver them)
- End with an invitation to respond: 'Thank you for listening. I now open the floor to questions'.

Speech on + 案例问题

开头:

Ladies and Gentlemen, I begin my remarks today by noting that we meet at an unfortunate time for business recently. (案例背景) This series of events has heightened in all of us an awareness of the vulnerability of business organisations to + 案例问题。

结尾:

I very much hope that these brief remarks have been helpful in persuading + 听众/受众 to consider the need for + 案例中的建议。

Thank you for listening.

## Memo/Memorandum

相当于马云在阿里内部发给高管的群发旺旺或者马化腾在腾讯内部发给董事会成员的群发 QQ。

也可以是内部高管给马云或马化腾的私信。

考官说

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- A memo is generally written to a particular person or persons (such as a board committee or the CEO).
  - A memo format will need to be headed 'Memorandum' and have the To/From/Date/ Subject information at the top.
  - The style of writing will be precise and factual, leaving little room for interpretation. It will be written in the first person, directly addressing the person at whom it is aimed ('you') and identifying the author as 'I'.

### 写作套路

From: XXX (CEO/Chairman)

To: XXX (all senior officers/directors/managers)

Date: 考试日期

Re: Information on+案例背景

Colleagues, (或 XXX, 写给谁的)

开头:

I know you all share with me and the other directors our heartfelt sorrow/sadness+案例背景。

In the light of the tragic loss/accident/issue/problem, the board felt it vital to write to you all at this time to remind you all of a number of crucial aspects of+案例问题。

结尾:

Thank you very much for your understanding and full co-operation on behalf of XXX 公司/机构名称。

XXX 人名

CEO/Chairman

## Report

介个木有考过，套路类似于 Memo/Memorandum

考官说

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- The purpose of a report is usually to inform, occasionally providing recommendations or suggestions for future action.
  - It will have a wider circulation than a memo and is hence more formal in style and wording.
  - Like a memo, it will be written in the first person..
  - The initial structure of a report is similar to that of a memo, although the heading would be 'Report'.
  - It is good practice to provide an introduction or 'Terms of Reference' section at the start, stating exactly what the report aims to cover, and to finish with a summary or conclusion.
  - Use of headings and sub-headings will not only improve presentation but also add to the ease of reading by the audience of the report (and the marker of your exam).

### 中间答题套路

- 根据 **required** 列出小标题!
- 按照《傻白甜知识点+心机表案例》应用的套路回答 **required** 的 questions。
- 如何分辨傻白甜和心机表问题，参考习题班 **September/December 2016 – Sample Questions** 的 Q1 Xuland 的讲解过程。
- 注意逻辑结构!

### 答题时捉急的同义词归纳

解决: Solve, deal with, cope with, handle, resolve, address, tackle

损害: Damage, hurt, injure, harm, impair, undermine, jeopardize

给与: Give, offer, render, impart, provide, supply, afford

培养: Develop, cultivate, foster

优势: Advantage, merit, virtue, benefit, upside, strength

缺陷: Disadvantage, demerit, drawback, downside, weakness

使迷惑: Puzzle, bewilder, perplex, baffle

重要的: Key, crucial, critical, important, significant, vital, substantial, indispensable, imperative

认为: Think, believe, insist, maintain, assert, conclude, deem, hold, argue, be convinced, be firmly convinced, be fully convinced

保护: Protect, conserve, preserve

确保: Assure, ensure, guarantee, pledge

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有害的: Bad, baneful evil, harmful, detrimental

要求: Request, demand, needs, requisition

消除: Eliminate, clear, remove, clear up, take away, smooth away

导致: Lead to, bring about, result in, cause, spark off, conduce to, procure, induce, generate

因此: So, therefore, thus, hence, consequently, as a consequence, accordingly, as a result, because of this, as a result of this

增长至: Grow to, rise to, increase to, go up to, climb to, ascend to, jump to, shoot to

降低至: Dip to, fall to, decline to, decrease to, drop to, go down to, reduce to, slump to, descend to, sink to, slide to

保持稳定: Level out, do not change, remain stable, remain still, remain steady, be stable, maintain the same level, remain unchanged, be still, remain the same level, stay constant, keep at the same level, level off, stabilize, keep its stability, even out

急剧地: Dramatically, drastically, sharply, hugely, enormously, steeply, substantially, considerably, significantly, markedly, surprisingly, strikingly, radically, remarkably, vastly, noticeably

平稳地: Steadily, smoothly, slightly, slowly, marginally, gradually, moderately, mildly

宣称: Allege, assert, declare, claim

发生: Happen, occur, take place

原因: Reason, factor, cause

发展: Development, advance, progress

有益的: Useful, helpful, beneficial, profitable, rewarding, advantageous

影响: Influence, impact, effect

明显的: Clear, obvious, evident, self-evident, manifest, apparent, crystal-clear

占: Comprise, take up, account for, constitute, consist of, make up, occupy, hold, compose

与...相比: Compared with, compared to, in comparison with, in comparison to, by comparison with, by comparison to

对比而言: By contrast, in contrast, on the other hand, on the contrary=, conversely

展示: Show, reveal, illustrate, demonstrate, depict, present, represent, describe

大约: Approximately, almost, about, around, nearly, roughly

波动: Fluctuate, go ups and downs, display a fluctuation, demonstrate a fluctuation

事实上: Practically, in practice, essentially, in essence, in reality, in effect, in fact, as a matter of fact, it is a fact that

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换言之：Namely, that is to say, in other words, to put it like this, to put it differently, to put it from another way, to put it from another angle

