

2010年12月ACCA考试考官报告(F5)(1) PDF转换可能丢失图片或格式，建议阅读原文

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考试考官报告汇总 总体评价：作为一名F5考试的新主考官，这是我的第一篇报告。这次考试的教学大纲和之前的差不多，试卷的结构也没有变化，同样还是5题，每题20分，不同的是，本次考试有一道20分的讨论题。这样做的目的是为了平衡整份试卷：因为问题二有大量信息需要吸收，问题三里也有相当多的计算，尽管这些计算都非常基础。 General

Comments This was my first paper as the new examiner for F5 but the syllabus remained exactly the same as in previous sittings. The structure of the paper also remained the same five questions worth 20 marks each although, in this paper, there was a twenty mark discussion question. The purpose of this was to balance the paper. there was quite a lot of information to absorb in question 2 and there were quite a few calculations to perform in question 3, albeit basic ones. By the time candidates got to question five, it was felt that they would benefit from a chance to display their understanding of budgeting without having to absorb much information. As accountants, we often have to write reports that include little or no numerical analysis. This need for clarity of expression is explicitly required at the professional level papers, so it seems a good idea to start preparing candidates more for this now. The pass rate on this paper saw a 0 drop from previous recent sessions. I believe that the reason for this is primarily that candidates tried to question spot. So, for example, because linear

programming came up in June 2010, the belief was that it would not come up again in December 2010. The lesson to be learnt is that you can't question spot in these exams. You have to make sure that you are comfortable with every area of the syllabus. otherwise you may be caught out. Anyone who watched the ' Examiners ' Special ' online in September would have got this message. The paper was 54% computational and 46% narrative, since within question two there were a certain number of marks available for the calculations. On the whole, question four was the best answered, although there were still a surprising number of candidates uncomfortable with the area of activity based costing. In every question, the candidate had the opportunity to earn some easy marks quickly, and well prepared candidates attempted these parts first. 具体评价：问题一涉及到方差分析的基础领域。问题二是一个典型的绩效评估问题 相关推荐：#0000ff>2011年6月ACCA考试各科考试大纲汇总 #0000ff>ACCA考试必备：常见词汇中英对照表及释义汇总 #0000ff>ACCA2011年6月、12月F4考试文档(中国)汇总 百考试题编辑推荐：#ff0000> 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com