

2010年12月ACCA考试考官报告(F8)(1) PDF转换可能丢失图片或格式，建议阅读原文

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2010年12月ACCA考试考官报告汇总 总体评价：本次考试包括5个必答题。A部分包括30分的问题1和10分的问题2。B部分包括三个更深入的问题，每题20分。大部分考生完成了5个题目，然而还是有少部分没有完成问题的考生，这表明考试是有时间压力的。

General Comments The examination consisted of five compulsory questions. Section A contained question 1 for 30 marks and question 2 for 10 marks. Section B comprised three further questions of 20 marks each. The majority of candidates completed all five questions. However, there was some evidence of time pressure as a significant minority of candidates did not attempt all questions. This seemed to mainly occur for question 5 or for the questions candidates found challenging, which are listed below. In addition, a significant minority answered question 1 last and their answers were often incomplete. As question 1 is the case study and represents 30 of the available marks, leaving this question until last can be a risky strategy, as many answers presented were incomplete or appeared rushed. Candidates performed particularly well on questions 1b, 2c, 3ci and 4bi. The questions candidates found most challenging were questions 1a, 2b, 3a, 3cii and 5b. This was mainly due to a combination of failing to read the question requirement carefully and insufficient knowledge. A number of these areas were new to the F8 study guide in 2010 and hence as new topic areas should have been

prioritised by candidates. A number of common issues arose in some candidate ' s answers: 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