

2010年12月ACCA考试考官报告(P1)(1) PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/645/2021_2022_2010_E5_B9_B412_E6_c52_645811.htm 点击查看：#0000ff>2010年12月ACCA

考试考官报告汇总 总体评价：2010年12月的P1考试是成功的，因为许多考生都通过了考试，而且个别同学的表现非常优异。同往常一样，我首先要对通过的考生及其导师表示祝贺。2010年12月份的这次P1考题和之前每次考试难度相似，我希望考生及其导师即使不知道考题内容，也大概知道考试会考到什么方法。 General Comments December 2010 was another successful diet for paper P1 with many candidates passing and with some exceptional performances by individual candidates. As always, I would like to convey my congratulations to all successful P1 candidates and their tutors. The December 2010 P1 paper was similar in level and 'feel' to all the previous P1 papers and it is my hope that candidates and tutors know what to expect in terms of approach even if they don't know what will be on the paper in terms of content. Before I go on to discuss the individual questions. I have a few general remarks to make. First, there is still evidence that candidates are not correctly or fully reading the questions. I will discuss the specifics below but in, for example, Q1(c)(i) and also Q3(c), many candidates seemed not to realise what the question was actually asking. Perhaps some candidates answered the question they wish had been asked rather than the actual question set. Second, it was frustrating to see that many candidates were unable to bring the content of one of my technical articles into their answers when it was

appropriate to do so. The content on environmental auditing for Q2 (b) was covered in a technical article in Student Accountant that I wrote in March 2009. The answer to this question (the stages in an environmental audit) was clearly discussed in the technical article. Perhaps the fact that the article was published some time ago made some candidates think the content would not be covered. This should be salutary to future P1 candidates. Technical articles should be studied carefully by all P1 candidates including those written by the examiner and by other authors. Third, there is ample scope for improvement in the development of level 3 intellectual outcomes like ‘construct’ and ‘criticise’ (such as in Q1(c) (ii), Q2 (a) and Q4 (d)). Being able to operate at ‘level 3’ is important at the professional level in ACCA exams (and in professional life) and there was evidence that some candidates lacked an insight into what these verbs meant. There was an approximately even distribution of section B questions in terms of ‘popularity’. All section B questions were done very well by some and very poorly by others. I will explain some of the common errors in the comments below.

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 \[www.100test.com\]\(http://www.100test.com\)](#)