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2010年12月ACCA考试考官报告汇总 总体评价：这次>考试成绩没有之前的P3考试那么好。它暴露了>考生的一些薄弱知识点。基本上考生都没有时间方面的问题，而且大多数的答卷卷面整洁，字迹也很清楚。

General Comments This examination paper was not quite as well answered as previous paper P3

examinations. It appears to have exposed certain areas of weakness, where perhaps candidates have elected to not learn or revise specific objectives in the Study Guide. The areas of weakness

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