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2010年12月ACCA考试考官报告汇总 总体评价：和往常一样，这次试卷主要关于论点和会计准则，范围非常广泛。虽然考试难度大，但是考生都发挥得很好。看起来考生似乎非常精通会计准则方面的基础知识，在需要用到这些知识的题目，基本不会出现什么问题。

General Comments As normal,the paper dealt with a wide range of issues and accounting standards.The paper was demanding but candidates responded well resulting in a good pass rate.Candidates seem to have a good basic knowledge of accounting standards,and where the question requires this type of knowledge,no issue arises.However,there are few questions that require simply rote knowledge.Cash flow statements are well done for the most part,although any complexity and application seems to create a problem.Topical issues of a discursive nature are quite well done,indicating a good awareness of current issues.However,the computational parts are often poorly completed which again seems to indicate that application of knowledge is a problem.Additionally,some candidates do not write in sufficient detail on the discursive parts of the paper,and do not answer the question set.A general discussion of the relevant standard,however,is not normally required,although detailed discussion of the relevant section of the standard is required.A significant part of the paper comprises discursive elements and candidates need to develop skills

in this area. Candidates should, where possible, make sure that they show all workings and start each question on a new page. Time management issues seem to have been less prevalent in recent years. There is some evidence that candidates spend disproportionate time on single question parts and hence not answering all the parts of the question. Time management is critical in passing the paper. When the time allocated to a question is over, candidates should move on and start a new question, leaving sufficient space to come back and finish the question if time allows. Candidates seem to have difficulty applying standards to the scenarios given in the questions. It is often obvious that candidates have the knowledge, but they are unable to use this knowledge in answering the question. The scenario can often give candidates help in answering the question. There are several key principles in each standard. Sometimes these are lost in the detail of the standard. These principles are the basis of most of the examination questions and candidates should concentrate on these principles. Candidates need to understand the standards, and not just learn their content. Understanding will lead to better application in the examination. There may be a misconception that the knowledge required to pass this paper can be gained in a short period just before the examination. This is not the case. The knowledge should be built up over a period of time and continuously consolidated. Candidates need to remember that the knowledge and application skills acquired from F7 (or the equivalent if exemptions are claimed) are pre-requisite to P2. 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

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