

2010年12月ACCA考试考官报告(P5)(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_645828.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 总体评价：试卷包含A和B两部分。A部分包括两个必答题，总共60分。B部分有三道题，每题20分，考生可以选择其中两道作答。我非常高兴的看到大多数考生只要做了的题，都答得很好。但遗憾的是，考试同样暴露一些考生要么没有充分的准备，要么没有仔细阅读题目。 General Comments Firstly,I would like to offer my congratulations to all of those candidates who achieved a pass at this diet and my commiserations to those who did not. The examination paper comprised two sections,A and B.Section A consisted of two compulsory questions for 60 marks in total.Section B consisted of three optional questions for 20 marks each from which candidates were required to answer two questions. It was pleasing to see a large number of candidates providing good answers to every question they attempted and consequently achieving high marks.Sadly,the examination revealed a large number of candidates who were either inadequately prepared for the examination or failed to read the question requirements carefully.The performance in this diet was poorer compared to previous diets partly to be due to an inability of some candidates to be flexible in their approach to the examination.As a final level paper,candidates cannot expect there to be one standard answer to all questions on a given topic.The examination is intended to make the candidate apply their

knowledge to a given scenario and that scenario will always present new challenges. As in previous diets, in general, candidates are demonstrating good skill at description but are weaker on analysis. This is a lesson that has gone unlearned from previous diets. An example of this was in Q4 (b) where an analysis of a given table of data was required. This is a core skill for any commercially valuable accountant much like being able to read a set of accounts. Therefore, these should be straight-forward marks as this skill is building on those tested at previous levels in the qualification. It is apparent that many candidates believe that because the basic application of this skill has been tested at a lower level, it is thus excluded from later diets. This is wrong! At the professional level, you can expect skills and knowledge obtained at previous levels to be tested but now in a more complex and realistic scenario. Candidates should remember that the examination is intended to be a test of their ability to 'add value' in their work. They can demonstrate that ability by doing things that those they are reporting to cannot - picking out the nuggets of gold from the pile of dirt. Thus, good characteristics to develop in the interpretation of questions are the strength of will to maintain focus on the overall objectives, the keen-sight to identify the driving factors of performance and the breadth of knowledge to be able to suggest methods of performance improvement. Presentation of answers continues to show improvement and more candidates are obtaining higher professional marks as a result. One area that could still be improved is the use of subheadings to break up long answers and in

particular, making sure that question sub-parts are all clearly indicated. Candidates should also note that bullet point answers often do not give sufficient detail to earn good marks. As usual, the examination presented a challenge in the efficient use of the candidates' time. However, well-prepared candidates found this no issue in providing good, complete answers to all questions. It was noticeable that those candidates who failed to complete all of the questions were ones who did not have a clear grasp of the question requirements and the basic knowledge required. As a result they spent considerable time writing irrelevant or vague answers that gained few marks.

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