

2010年12月ACCA考试考官报告(P4)(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_645832.htm 点击查看：#0000ff>2010年12月ACCA考试考官报告汇总 总体评价：试卷的结构和之前的#000000>考试相似。在A部分有两道必答题，一共是60分。B部分是3题，每题20分，#000000>考生需要在其中选择两题。整体上考生的成绩还是令人满意的。 General Comments The structure of the paper was similar to past papers with two compulsory questions in section A, consisting of 60 marks in total, and three 20-mark questions in section B, of which candidates had to do two, for the remaining 40 marks. The overall performance of the candidates was satisfactory. In section A, question one consisted of 35 marks and question two consisted of 25 marks. Four professional marks were allocated to question one. Both questions required candidates to undertake computations and discussion. In section B, question five was wholly discursive, while questions three and four consisted of a mixture of computational and discursive elements. Excellent answers were obtained from candidates who applied their knowledge to the scenario given in the question. The presentation of such answers was good, with clear labelling and structure and workings. In question one especially, a clear structure and effective use of appendices enabled such answers to gain the maximum professional marks. In section B, perhaps more than other questions, question four required a well structured and systematic approach as well. Most successful candidates attempted all the parts of the questions and managed their

time well between questions. There was more evidence in this sitting compared to previous sittings of some candidates not employing good time management techniques and not answering all the parts of a question, or in a minority of cases not answering a question at all. A number of such candidates failed marginally even though the questions they had answered fully were of a pass standard. It is important to make a reasonable attempt at each question.

Candidates need to bear in mind that it is easier to obtain marks at the start of a question rather than towards the end of a question. It is imperative that candidates learn to manage their time effectively through practicing past exam questions under timed and examination style conditions. Some candidates were poorly prepared for the exam in terms of their knowledge. This was especially evident in questions one and three, and in the discursive parts of questions two and four. Candidates need to be aware that for P4 it is expected that they develop their knowledge and the ability to apply that knowledge to achieve a pass mark due to lack of knowledge and not being able to apply it. In a number of cases candidates failed to apply their knowledge to the scenario in the question. The P4 paper has a large syllabus and numerous technical areas. Candidates need to know the syllabus well in order to apply it to the question scenario. Poor performance was also evident where candidates did not read the content and requirements of questions fully. Answers need to be directed at the scenario in the question, general answers did not gain many marks.

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