

2010年12月ACCA考试考官报告(P3)(5) PDF转换可能丢失图片或格式，建议阅读原文

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2010年12月ACCA考试考官报告汇总 问题四的第一部分要求考生估计感知利益和采纳电子评估的成本。总体上，大多数考生完成得很好。一些考生分数非常高，在时间限制和考场环境的压力下，给出了精辟的分析。第二部分要求考生解释建立一个商务案例以及管理效益、经营效益实现的必要性。许多考生在问题四上有一些失利。

Question Four considered a professional qualifications body considering the implementation of e-assessment. The first part of the question, worth fifteen marks, asked candidates to evaluate the perceived benefits and costs of adopting e-assessment. In general, this was answered well by most candidates. Some scored very high marks, showing excellent analysis given the time constraints and pressure of the examination situation. Candidates who marginally failed this question usually did not provide sufficient discrete points to gain the marks on offer. There was often too much repetition of the “ reduces costs ” benefit. The second part of this question asked candidates to explain why establishing a business case, managing benefits and undertaking benefits realisation are essential, despite the claimed ‘ self-evident ’ justification of adopting e-assessment. As mentioned in the introduction, this part of the question was poorly answered. Candidates failed to focus on the three elements. business case, managing benefits and benefits realisation. Even rudimentary

parts of the business case, for example, the need to undertake formal investment appraisal, was rarely raised by candidates. Many candidates marginally failed this question because they did not answer the second part of the question or only offered two or three sentences that largely reflected the information given in their answer to the first part of the question. 相关推荐：[2011年6月ACCA考试各科考试大纲汇总](#) [ACCA考试必备：常见词汇中英对照表及释义汇总](#) [ACCA2011年6月、12月F4考试文档\(中国\)汇总](#) [百考试题编辑推荐：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