

F8 EXAMINER'S COMMENTS

After each exam, the examiner makes very comprehensive comments on candidates' performance. Many comments are very question specific and are available in full on the ACCA website.

Here is our distillation of the recurring, more general comments and complaints (our emphasis of certain key words).

* Candidates who attempted questions in a **random** order, and question 1 last, normally struggled to obtain a pass standard.

* The inadequate performance of many candidates was once again exacerbated by a clear **failure to carefully read the content and requirements of questions**. This contributed to the continuing inadequate performance on narrative questions. ... Of significant concern ... was the lack of understanding of the meaning of requirement verbs such as "list" ... Rather than "list", many candidates provided a detailed discussion in their answers; at the extreme some candidates provided 3 or 4 pages of writing in answering this question, when a pass standard could easily be obtained from one page of writing.

[**Tutor's note:** A continuing complaint is that all the question 'verbs' are not addressed such as 'identify and explain', 'evaluate and recommend', 'identify and discuss'. Each of these example requirements has two verbs and marks are likely to be equally divided over each. It is suggested that you **underline** the verbs in the requirements]

* Too many candidates continue to display their answers poorly, with a lack of clear **labelling** to indicate which questions are being attempted. Each question should be started on a **new page**

* Just stating an assertion word as a reason for performing a procedure. ... was generally not sufficient for an answer as it was not necessarily clear that the candidate understood the assertion. ... Providing a few words of **explanation** e.g. "confirming occurrence of purchases by agreeing purchase invoice details to the delivery notes", provided useful and relevant explanation.

* **Explanations** of points are needed. For example:

"An increase in turnover shows that sales have increased."

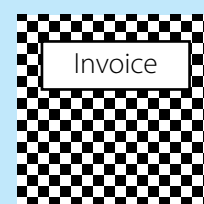
Examiner's assessment of comment:

The answer does not really explain why turnover has increased – sales and turnover being the same thing. Valid explanations for increase in turnover include more marketing, changes in weather (perhaps more sunny days meaning people were outside more in their gardens, cheaper shed prices increasing demand, etc.)

* Many candidates also continued to **"check"** documents rather than actually show clear what procedures were. For example, typical comments in this respect were:

- Check the invoice
- Check the goods received note
- Check return of goods.

Tutor's note: is this a checked invoice?



* Unfortunately, it was not clear exactly what was being checked or why; more detail was needed to earn the procedure mark.

* Many scripts were also presented quite inadequately, with **lengthy paragraphs** of writing "hiding" many individual relevant points. Use of **headings** with **short paragraphs** is strongly recommended.