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General Comments The overall performance was disappointing across most of the paper and the pass rate reflects this level of performance. The paper included no surprises, with many topics such as the learning curve, limiting factors and investment appraisal appearing again.

~~General Comments - CIMA~~

General Comments - CIMA The Chartered Institute of Management Accountants Page 1 General Comments This examination paper is designed to test candidates' ability to demonstrate their understanding and application of the following key syllabus areas: • Identify the impact of electronic commerce on the way business is conducted and to recommend an appropriate strategy.

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GENERAL COMMENTS Internal Capital Models Section Industry Comments CIMA responses Consequent amendments to the draft SOG GENERAL COMMENTS Once these procedures are introduced, one or more pilots should work with a consultant other than the third party consultant engaged by CIMA to assist in developing this ICM framework.

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Comments on JIT need to be relevant to backflush costing max of 2 marks for each area Maximum marks awarded 5 marks Examiner's comments A general weakness was that candidates spent too much time discussing JIT in general terms without making links to backflush accounting. Comments on JIT needed to be relevant to backflush accounting.

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A Risk averse . B Risk seeking . C Risk neutral . D Risk spreading (2 marks) The correct answer is . A
Question 1.2 . A flexible budget is a budget that is . A set prior to the control period and not
subsequently changed in response to changes in activity, costs or revenues B continuously updated by
adding a further accounting period when the earliest ...

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HRI/GEN/1/REV.9(VOL.I) and HRI/GEN/1/REV.9(VOL.II) (2008). The general comments of each treaty body are
listed on their respective web pages: Human Rights Committee (CCPR) Committee on Economic, Social and
Cultural Rights (CESCR)

~~OHCHR | Human Rights Treaty Bodies General Comments~~

November 2008 Exam. General Comments. The overall performance was disappointing across most of the paper
and the pass rate reflects this level of performance. General Comments Cima General Comments. This
examination discriminated well between the very well prepared candidates and the rest. A much higher
proportion of candidates gained marks

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professional organisation, with members of a profession committed to the public interest, we must
demonstrate a deep commitment to true diversity and inclusion. The most pressing societal issue we must
address is the systemic, structural racism ...

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General Comments Cima General Comments. This examination discriminated well between the very well
prepared candidates and the rest. A much higher proportion of candidates gained marks over 70% than in
previous diets. Several candidates had marks in the upper 70's with two candidates producing excellent
papers with scores of 84% each.

~~General Comments Cima growroom.growroom.tilth.org~~

©The Chartered Institute of Management Accountants Page 1 General Comments . Overall, performance was
good. Well-prepared candidates were capable of obtaining clear passes. Weaker candidates tended to avoid
the requirements of the question, either through a failure to

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