

Annual Examination Report – Academic Year 2010 - 2011

Subject Computerised Accounts 8989

Level 1

Section 1 – Areas of good performance

- The work submitted by candidates is generally of a high standard.
- There is evidence that most candidates are checking their input more carefully.
- Most candidates are producing all of the required printouts.

Section 2 – Areas for development

- Some candidates are not completing **all** batch totals.
- Foreign countries are often left out of addresses.
- The introduction of capital is always a receipt.
- Candidates must ensure that the correct year is used when posting transactions.

Section 3 – Recommendations

- Specialist tutors should emphasise the importance of completing all batch totals.
- Batch totals should be completed before posting transactions as a means of checking input.
- Candidates should be reminded that foreign countries should be keyed in rather than relying on the software.
- Candidates should be made aware that draft printouts can be prepared as a means of checking input. Corrections made by hand on the printouts are not acceptable and will be penalised.
- Candidates should be encouraged to use the tick checklist at the back of the examination paper to ensure that they have supplied the required printouts.

- Candidates should not capitalise when inputting text data. Candidates must type as they see.
- Candidates should be given access to as many past examination papers as possible to familiarise themselves with the requirements of the papers and to receive feedback from tutors on areas of weakness.

- Specialist Tutors must remember to print out all the inputted data before the exam takes place, as required in the Specialist Tutor Instructions document. This is so the examiner can cross check the correct data has been inputted and ensure candidates have not been disadvantaged.
- Centres are also reminded that Microsoft Excel is not a suitable computerised accounting package and not to use it.

Section 4 – **Tips**

- Check the trial balance to see if all balances look reasonable. It can sometimes be obvious that there is an error, for example if the cash account has a credit balance.

Section 5 - **Additional comments**

- It is important that both tutors and candidates have a thorough understanding of double entry bookkeeping.