

Annual Examination Report – Academic Year 2010 - 2011

Subject Computerised Accounts 8989

Level 2

Section 1 – Areas of good performance

- Batch totals are usually completed correctly.
- Candidates are generally completing the payroll journal correctly.
- Most candidates are dealing with the cash sale correctly.
- The cancelled cheque is usually posted correctly.
- Most candidates are dealing with taxable and non-taxable items correctly.
- There are few typographical errors.

Section 2 – Areas for development

- Some candidates are not completing all batch totals.
- Foreign countries are often left out of addresses.
- When posting the payroll journal, ensure that all elements are posted.
- Some candidates are entering the service invoice correctly, but not updating the ledger.
- Candidates must ensure that the service invoice is posted to the correct nominal account.
- Some candidates are not producing the correct remittance advice requested.
- The date of the cancelled cheque is often incorrect.

Section 3 – Recommendations

- Batch totals should be completed before posting transactions as a means of checking input.
- Candidates should be advised not to use the payments on account function, particularly when using Sage software.
- Candidates must ensure that the cash sale is posted to the correct nominal account.
- Candidates should be reminded of the facility to print out draft reports to check their input.
- Candidates should be reminded that foreign countries in addresses should be keyed in rather than relying on the software.
- 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 must ensure that the service invoice is allocated the correct reference number.
- Candidates should use the reading time to ensure that they fully understand the requirements of each question.
- Candidates should not capitalise when inputting text data. Candidates should type as they see.
- Candidates should be given as many past examination papers as possible to familiarise themselves with the requirements of the papers and to receive feedback on areas of weakness.

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**

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