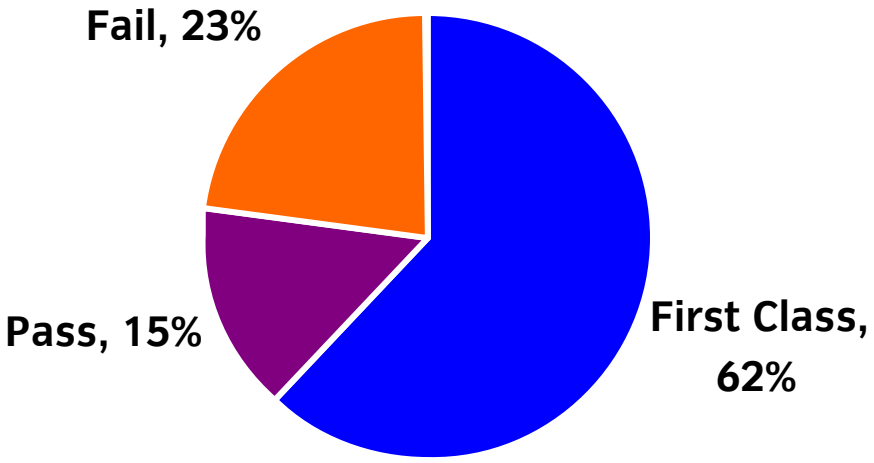
8989-02 Computerised Accounts Level 2

General Observations
Despite the fact that the new syllabus introduced a number of new requirements imported from the Level 3 syllabus, the results showed a significant improvement from earlier years. The pass rate has increased by 19% from 2008 to 2009.

The revised syllabus has been designed to incorporate day-to-day operational functions of use to candidates' employment needs. In view of this, the overall standard of candidates' work allied to the significant improvement in results is very encouraging.



Areas of good performance
There was evidence that candidates are taking more care with data entry and subsequent checking. This resulted in fewer word and number errors. The removal of unnecessary repetition in completing the handwritten batch control sheets has clearly led to an improvement in performance by candidates' of the actual processing of data.
It is good to see that most candidates are coping very well with the processing of the wages journal, especially as this is the one area where a knowledge of double entry bookkeeping is helpful.

Areas for development

- Candidates should be made aware that one supplier and one customer will have discount terms. The introduction of discount terms affects the tax calculation on an invoice and it should be emphasised to candidates that they should take great care to ensure that the tax amount they process matches exactly to the tax shown on the examination paper.
- The Level 2 examination papers specify date ranges for most printouts. Candidates should ensure that the customer and supplier activity reports, together with bank and cash summaries include ALL transactions, not just the transactions that the candidates have entered themselves. The instruction for the day book summary will specify a particular month and candidates should ensure that this date range is adhered to.
- Candidates should be made aware that each examination paper will require a cash sale to be processed and they should be reminded that this will always be processed through the cash account, not the bank account and also that it is a receipt, not a payment.

- Each examination paper will require one foreign address to be input. If using Sage software, candidates must not enter the country in the specified country box as this will not be printed on the address report. Candidates should be advised to enter the country in the postcode field at the bottom line of the address box.

Recommendations

- Candidates should be reminded that the batch totals should be completed before entering the data onto the system. In this way, candidates can check their totals with the on screen totals to identify any input errors before saving.

Tips

- Tutors should emphasise the importance to candidates of printing draft reports and checking their work thoroughly before submission.
- Remind candidates that there is no necessity to enter data into the "Details" box – entries will not be marked.
- Tutors should make it clear to candidates that the overriding rule should always be "type exactly what you see". For example, if the address ends with the abbreviated "Rd", entering "Road" will constitute an error.
- As a final check, candidates should be reminded that the balance on the capital account should always be a credit balance and the balance on the cash account should always be a debit balance.
- Candidates should use the checklist provided on the examination paper to ensure that all requested printouts have been submitted.

Additional comments

Specialist tutors are reminded that it is important to print and return a copy of the initial data input to City & Guilds together with the candidates' examination papers.

Centres should be aware that the content of the Level 2 examination papers will remain constant, but the style and presentation may differ from paper to paper.