

Subject 8989 Computerised Accounts

Level 1

Section 1 – **Areas of good performance**

- The work submitted by candidates is generally of a very high standard.
- All reports are usually created correctly.
- There is evidence that most candidates are checking their work before submission.

Section 2 – **Areas for development**

- Batch totals are sometimes not completed in full.
- Foreign countries are often omitted from addresses.
- Capital introduced is often posted as a payment rather than a receipt.
- Similarly, nominal ledger payments are sometimes posted as receipts.
- Candidates sometimes post payments through the wrong cash or bank account.

Section 3 – Recommendations

- Candidates should be reminded that batch totals must be completed in full as a means of checking their input.
- Foreign countries must be entered in the address section manually rather than relying on drop-down lists of the software package in use.
- Capital introduced is always a receipt, never a payment. Candidates should also be reminded that part of the capital introduced is always entered into both the bank account and the cash account.
- Candidates should take care that they are accessing the correct account (either cash or bank) when entering payments or receipts.
- Tutors should recommend that candidates print a draft copy of their reports for checking purposes before submission.
- Candidates should be reminded that they now have the option of making handwritten notes during the five minutes reading time and that they should make use of this time to plan their work.

Examiner's Name Peter Hailstone Signature _____ Date 16 April 2013

Level 1 percentage pass rates for 2012

