Annual Examination Report – Year: 2012

Subject   <u>8989 Computerised Accounts</u>   Level   **2**

Section 1 – **Areas of good performance**

- Very few errors are made in setting up new customer, supplier and nominal accounts.
- There is evidence that candidates are proof reading their work resulting in fewer typographical errors.
- The payroll journal is usually processed correctly.
- The transfer of funds from the bank account to the cash account is mostly correct.
- There are very few errors in processing sales and purchase invoices.

Section 2 – **Areas for development**

- Batch totals must be completed in full.
- Some candidates do not update the customer ledger when producing the service invoice.
- Candidates often use an incorrect reference for the service invoice.
- Candidates often process the cancelled cheque using an incorrect date.
- Reports requiring a specified date range are often produced using an incorrect range.
- Foreign countries are often omitted from addresses.

Section 3 – **Recommendations**

- Candidates should be reminded that batch totals must be completed <u>in full</u> 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.

- Candidates should ensure that the customer ledger is updated with the service invoice and that the correct invoice reference is used.

- Candidates should be reminded that a printout of the service invoice is required. It is not sufficient to produce a printout of the ledger update report.

- Candidates should ensure that the correct date is used for the cancelled cheque.

- Tutors should stress the importance of entering the correct date range for reports. Activity reports must show <u>all</u> customer and supplier activity and nominal ledger reports must show <u>all</u> cash and bank activity. Other reports may have a specified date range.

Examiner's Name <u>Peter Hailstone</u>   Signature _____ Date <u>16 April 2013</u>

Level 2 percentage pass rate for 2012

- First Class Pass: 67
- Pass: 17
- Fail: 16