

RESUMÉ OF BUSINESS SUBJECTS

1. STANDARD OF THE PAPERS

The Chief Examiners unanimously reported that the standard of the papers compared favourably with those of the previous years. They noted that the level of difficulty of the papers was maintained consistently and all the questions were within the WAEC examination syllabus.

2. PERFORMANCE OF CANDIDATES

The Chief Examiners for Financial Accounting, Principles of Cost Accounting, Business Management, Clerical Office Duties and Typewriting observed that the candidates' performance was better than that of the previous year.

3. SUMMARY OF CANDIDATES' STRENGTHS

(1) The Chief Examiner for Financial Accounting noted the following commendable features of most of the candidates.

Candidates were able to;

- (i) explain the treatment of increase and decrease in provision for bad debts;
- (ii) distinguish between a branch and a department;
- (iii) state the effects of drawings on the business of a sole proprietor;
- (iv) explain how accrued expenses, prepaid expenses and accrued incomes are treated in the balance sheet;
- (v) prepare Customers' Accounts in the Sales Ledger;
- (vi) prepare Partners' Profit and Loss Account and Partners' Current Account;
- (vii) compute stock turnover, current and acid test ratios.

(2) The Chief Examiner for Principles of Cost Accounting also listed the following strengths.

Candidates were able to:

- (i) explain some of the qualities of cost accounting information;
- (ii) explain and state the causes of labour turnover;
- (iii) state the importance of standard costing;
- (iv) explain principal budget factor and budget manual and state the advantages of operating a system of budgetary control;
- (v) classify cost correctly into their various types;
- (vi) prepare cost ledgers to show cost of sales using First In First Out and Last In First Out methods of valuing stock issues;
- (vii) calculate the various costs for students using service costing method;
- (viii) compute the cost, contribution and the break-even point for a company.

(3) The Chief Examiner for Business Management also commended some of the candidates for being able to:

- (i) state the features of a private limited liability company;
 - (ii) list the sources of funds to the sole proprietor;
 - (iii) list parties to a bill of exchange;
 - (iv) explain external sources of recruitment;
 - (v) state the disadvantages of public corporation.
- (4) The Chief Examiner for Clerical Office Duties noted that the candidates were able to:
- (i) show clear understanding of the Case Study;
 - (ii) identify causes of accidents in the office;
 - (iii) list examples of computer hardware;
 - (iv) state the uses of some mailroom, equipment;
 - (v) state the duties of the receptionist;
 - (vi) outline the characteristics of an entrepreneur.
- (5) The Chief Examiner for Typewriting stated the following strengths of candidates:
- (i) understanding of the rubrics and other marginal instructions;
 - (ii) consistency in style of display in the production tasks;
 - (iii) use of correct date for the letter;
 - (iv) address of envelope;
 - (v) correct use of Cedi sign;
 - (vi) correct ruling of tabular work;
 - (vii) correct use of line spacing in letter and tabulation;
 - (viii) good use of capitalization in certain cases;
 - (ix) minimization of typographical errors.

4. SUMMARY OF CANDIDATES' WEAKNESSES

- (1) The Chief Examiner for Financial Accounting reported that candidates fared poorly in the following topics:
- (i) provision of discount on creditors and debtors;
 - (ii) reasons for which cheques would be dishonoured;
 - (iii) petty cash float, contra entry and imprest system;
 - (iv) correction of errors and preparation of suspense account.
- (2) The Chief Examiner for principles of Cost Accounting reported that candidates were not able to;
- (i) explain Management Accounting and some characteristics of cost accounting information;
 - (ii) highlight the costs associated with labour turnover;
 - (iii) explain standard costing and list the benefits of variance analysis;
 - (iv) explain budget committee;
 - (v) classify costs under various bases;

- (vi) compute the profit or loss at the proposed output level of 10,000 units after computing break-even point in units and value;
 - (vii) prepare a statement to reconcile profits disclosed by Financial Accounts and Cost Accounts.
- (3) The Chief Examiner for Business Management also noted that candidates could not:
- (i) explain time management and also failed to list the techniques of time management;
 - (ii) explain the functions of trade unions;
 - (iii) explain the functions of human resource manager.

The Chief Examiner observed that most of the candidates could not express themselves well in the English Language.

(4) The Chief Examiner for Clerical Office Duties reported that some of the candidates displayed poor grammatical expressions and lack of understanding of the questions.

(5) Finally, the Chief Examiner for Typewriting listed the following weaknesses:

- (i) non-completion of speed passage;
- (ii) poor accuracy exhibited in the speed test;
- (iii) poor use of hyphen and dash;
- (iv) inconsistencies in rendition of time;
- (v) poor alignment of figures and sentences;
- (vi) inconsistencies in style of display;
- (vii) poor centering of headings;
- (viii) poor underscoring of headings;
- (ix) poor use of punctuation signs;
- (x) poor interpretation of manuscript correction signs;
- (xi) overtyping.

i. SUGGESTED REMEDIES FOR THE WEAKNESSES

The Chief Examiners suggested that candidates:

- (i) must adhere to the rubrics of the papers;
- (ii) must be helped to cover the topics in the syllabuses thoroughly;
- (iii) must be given sufficient exercises to do. The exercises must be marked promptly and discussed in class;
- (iv) must be encouraged to read extensively on both the topics and other novels to improve upon their expressions.

BUSINESS MANAGEMENT 2

2. GENERAL COMMENTS

The Chief Examiner reported that the standard of the paper was comparable to those of the previous years. He noted that the level of difficulty of the paper was maintained and all the questions were within the examination syllabus. The performance of the candidates was better than that of the previous year.

3. SUMMARY OF CANDIDATES' STRENGTHS

The Chief Examiner commended some of the candidates for being able to:

- (i) state the features of a private limited liability company;
- (ii) list the sources of funds to the sole proprietor;
- (iii) list parties to a bill of exchange;
- (iv) explain external sources of recruitment;
- (v) state the disadvantages of public corporation.

4. SUMMARY OF CANDIDATES' WEAKNESSES

The Chief Examiner also noted that some of the candidates could not:

- (i) explain time management and also failed to list the techniques of time management;
- (ii) explain the functions of trade unions;
- (iii) explain the functions of Human Resource Manager;
- (iv) express themselves very well in the English Language.

5. SUGGESTED REMEDIES FOR CANDIDATES' WEAKNESSES

The Chief Examiner suggested that candidates must be:

- (i) taught functions of management and functional management in detail;
- (ii) helped to cover the topics in the syllabuses thoroughly;
- (iii) given sufficient exercises to do. The exercises must be marked promptly and discussed in class;
- (iv) encouraged to read extensively on both the topics and other novels to improve upon their expressions.

6. DETAILED REPORT

Question 1

This is a Case Study. It was a compulsory question. The areas examined were:

- Attributes of an entrepreneur;
- Factors that account for business success;
- Features of a private limited liability company;
- Sources of funds for a business expansion.

The Chief Examiner reported that the candidates' performance was good. However, most of the candidates could not state the features of a private limited liability company.

The features of a private limited liability company are:

- It cannot invite the public to deposit money within;
- Its shares are not easily transferable;
- It has separate legal entity;
- It has perpetual succession;
- There is a limit to the number of shareholders;
- The liability of its members is limited;
- It cannot invite the public to buy its shares;
- It is not required to publish its accounts.

Question 2

This question was in three parts. It was a popular question. Candidates were asked to:

- List three parties to a Bill of Exchange;
- List four features of a bill of exchange in international trade;
- State four functions of a Commercial Bank.

In the (a) part, candidates were able to list the parties to a bill of exchange namely Drawer, Drawee and Payee.

In the (b) part, some of the candidates showed poor knowledge of the required features of a bill of exchange in international trade. Most of the features given were related to Bill of Lading.

The required features of a Bill of Exchange are:

- It is an unconditional order;
- Must be in writing;
- Must have a specified time for payment;
- Must be addressed by one person to another;
- Needs an endorsement and the amount on the Bill should be certain.

In the (c) part, some of the candidates wrongly stated functions related to the Central Bank instead of Commercial Bank i.e. regulates other banks, lender of last resort, banker to banks, advises the government. It accepts deposits from the public.

The suggested functions of a Commercial Bank include:

- It honours withdrawals by customers;

- It provides credit facilities through loans and overdrafts;
- It provides foreign exchange and night safe services;
- It provides bank guarantee for business customers who want to apply for contract;
- It provides advisory and agency services to customers.

Question 3

This question was in three parts and it was very unpopular. The candidates were asked to:

- (a) List two techniques in time management;
- (b) Explain the term trade union;
- (c) Outline five functions of a trade union.

The Chief Examiner reported that none of the candidates could list the techniques of time management. The techniques include:

- Maintaining a journal/diary;
- Avoid procrastination;
- Prioritization of activities;
- Booking appointment and preparation of to-do-list;
- Saying no to unscheduled activities;
- Avoid distractions;
- Delegate/share task with others.

The (b) part was well answered as candidates stated that Trade union is an association of employees or workers for the purpose of improving their conditions of service or general welfare.

The (c) part was not well answered. Most of the candidates could not outline the functions of a Trade Union.

The suggested answers for functions of a Trade Union include:

- Negotiate for improvement in working conditions;
- Facilitate relationships between employees and management;
- Negotiate for improvement in wages;
- Administer health and welfare programmes;
- Keep close watch on legislation and legal developments;
- Undertake research into Union matters.

Question 4

This question was in two parts. The question required candidates to explain (a) marketing and (b) the elements of marketing mix.

Most of the candidates explained very well what marketing is. However, some of the candidates deviated in explaining marketing mix. They were writing on the functions of marketing such as storage, warehousing and transportation.

The suggested answers for elements of marketing mix are:

- (i) Product – it is the tangible good or intangible service that satisfies the needs of consumers.
- (ii) Price – It is the value of a unit of a product, expressed in monetary terms;
- (iii) Promotion – It is concerned with information and persuading consumers to patronize a product;
- (iv) Place – It involves the activities that bring the product closer to consumers.

Question 5

This question was on (a) External sources of recruitment to an organization and (b) Duties of a Human Resource Manager. Most of the candidates were able to list the external sources of recruitment. However, some of the candidates wrongly explained the duties of a Human Resource Manager as being communicative, punctuality, tolerant, hardworking, payment of salaries, accepting others' views.

The duties of a Human Resource Manager include:

- Planning for the human resource needs of an organization;
- Assisting in the recruitment and selection of employees;
- Organizing employee orientation programmes;
- Conducting staff appraisal;
- Organizing training and development programmes for employees;
- Administering disciplinary procedures;
- Participating in negotiations of salary and other conditions of service;
- Managing transfers and separations.

Question 6

This question required candidates to (a) Explain five reasons for workers going on strike and (b) List five methods that can be used to end a strike.

It was an unpopular question. Those who attempted to answer the question did not do well.

(a) The suggested answers for reasons for which workers embark on strike include:

- Low wages and salaries paid to workers;

- Injustice in the workplace such as unfair dismissal;
- Poor conditions of service;
- Failure of management to implement agreed labour policies;
- Management refusal to listen to workers' grievances;
- Management's negative attitude to union leaders or staff.

(b) Methods used to end a strike include:

- Resolution;
- Arbitration;
- Mediation;
- Dialogue;
- Compromise;
- Negotiation;
- Government intervention;
- Voluntary withdrawal by striking staff.

Question 7

This question tested (a) The difference between public corporation and public limited liability company on the basis of:

- Formation;
- Management;
- Finance.

(b) Disadvantages of public corporation.

Some of the candidates did well in the (a) part except that they failed to state that public corporation is formed by an Act of parliament while public limited liability company is formed by the Companies Code/Act.

Most of the candidates performed poorly in the (b) part.

The disadvantages of public corporation include:

- It sometimes suffers from administrative and financial mismanagement by staff;
- There is too much interference and control by the government;
- It tends to have some unqualified staff thereby resulting in inefficiencies;
- It suffers from late releases of subventions;
- Decision making is slow.

Question 8

This is a popular question. Candidates were asked to explain (a) Organizing, as it relates to management function and (b) the following principles of organizing:

- (i) chain of command;
- (ii) span of control;
- (iii) unity of command;
- (iv) unity of objective.

Most of the candidates who answered this question did very well. Organizing is the grouping of activities of an organization, assigning them into departments and allocating duties, responsibilities and authority to carry them out.



CLERICAL OFFICE DUTIES

1. GENERAL COMMENTS

The Chief Examiner commended that the questions were of standard and compared favourably to those of the previous years. There was a slight improvement in the general performance of candidates for this year's examination.

2. A SUMMARY OF CANDIDATES' STRENGTHS

The Chief Examiner noted that the candidates were able to:

- (i) Adhere to the rubrics of the paper;
- (ii) Display a mastery on the topic of Banking Services;
- (iii) Show clear understanding of the case study;
- (iv) Identify causes of accident in the office;
- (v) List examples of computer hardware;
- (vi) State the uses of some mailroom equipment;
- (vii) State the duties of the receptionist;
- (viii) Outline the characteristics of an entrepreneur.

3. A SUMMARY OF CANDIDATES' WEAKNESSES

The Chief Examiner identified a couple of weaknesses evidenced in the candidates' scripts.

Some of these weaknesses are:

- (i) Inability of some candidates to fully understand the demands of the questions especially the case study.
- (ii) Poor grammatical expressions.
- (iii) Poor explanations of the various services provided by the Post Office.

4. SUGGESTED REMEDIES FOR THE WEAKNESSES

- (i) Thorough preparation for the examination is key to candidates' performance.
- (ii) Teachers are to adopt new strategies (i.e. practical approach) of teaching the subject.
- (iii) Candidates should be encouraged to read wide to help improve upon their grammar.

5. DETAILED COMMENTS

CASE STUDY

Question 1

(a)

Candidates were able to identify the problems that existed in Popisco Ltd.

The problems include:

- i. Congestion at the reception area;
- ii. Poor filing system;
- iii. Difficulty in finding space for office machines and equipment.

(b)

- i. Candidates were expected to suggest the suitable office plan for the company. Some of them mentioned Cubicle and Closed plan office but the correct answer was Open plan office.
 - ii. The wrong choice of office invariably affected the (ii) part of the question. However, candidates were expected to mention the benefits of Open plan office as follows:
 - a. Easy movement of workers;
 - b. Economic use of equipment;
 - c. Economic use of floor space;
 - d. Easy supervision of workers.
- (c) This question requested candidates to state the appropriate filing method to be adopted by Popisco Ltd. to keep customer records.

The answer is Geographical method of filing.

Candidates could not provide the correct answers. Subsequently, the answers to the second part of (c) which required candidates to mention the benefits of Geographical filing were all wrong.

The answers include:

- a. Files are traceable if the location is known;
 - b. Number of customers per location are easy to determine;
 - c. Customers challenges are easy to address.
- (d) Candidates could not suggest any actions to be taken to help Miss Aisha to perform effectively. The following answers were expected:
- a. She should be given relevant secretarial training;
 - b. She should be provided with visitor's book/register.

Question 2

- (a) This question required candidates to list ways of creating good human relations in the office, but candidates could not give correct answers. The answers should include:
- i. Greet people warmly;
 - ii. Avoid gossip;
 - iii. Show respect for ideas and viewpoints of others;
 - iv. Use titles appropriately;
 - v. Be friendly but do not be over-familiar with people;
 - vi. Be helpful as much as possible;
 - vii. Be courteous when speaking to others;
 - viii. Do not lower somebody's self-respect in the presence of others.

- (b) This part of the question requested candidates to state the causes of accidents in the office. It was well answered. Some of the answers included:
- i. Spilling of liquid on floors;
 - ii. Use of furniture as substitute for step-ladder;
 - iii. Inadequate lighting.

Question 3

- (a)
- i. Candidates were asked to give the definition of a computer. It was answered well.
 - ii. Candidates were however unable to enumerate the examples of computer hardware which included keyboard, monitor, mouse and joystick. It is evidenced that they did not understand the term hardware.
- (b) Candidates were expected to state the uses of some mailroom equipment.

Most of the candidates turned to use the names of the equipment to describe itself. For example, “folding machine is used to fold paper.” and “stapling machine is used to staple papers.”

Question 4

- (a) Candidates were requested to state the difference between Special crossing and General crossing.

Most of the candidates did not know the difference between Special crossing and General crossing as used in banking.

The distinction should be stated as follows:

Special crossing is where two parallel lines are drawn across the face of a cheque with the name of a specific bank written in between the lines. The cheque must be paid into the account of the named bank.

WHEREAS

General crossing is where words such as “& co” etc may or may not be written in between the parallel lines.

- (b) This question asked candidates about services provided by commercial banks. The answers provided were very good and commendable.

Among the answers provided were:

- i. They grant loan facilities to customers;
- ii. They sell bank draft to interested customers;

- iii. They accept deposits from customers;
- iv. They accept valuables from customers for safe keeping.

Question 5

The question asked specifically for some of the services provided by the post office.

Those that posed challenges to candidates were:

- i. Postal order – it is a service which enables people to conveniently remit small sums of money.
- ii. Money order – it provides a means of paying people large sums of money through the post office.
- iii. Recorded delivery – this service provides proof that the letters and parcels concerned have been safely delivered to their addressees.
- iv. Business reply service – this service makes it possible for the addressees to receive letters and cards from their clients with postage cost borne by them.

The answers for poste restante, express delivery service, private mail bag and registered mail service were good.

Question 6

Question 6 was in two parts, (a) and (b) and candidates used the same points to answer both. The correct answer include:

(a) Characteristics of an entrepreneur are:

- i. He should be hardworking to be able to operate his business;
- ii. He should possess good initiative in order to operate independently;
- iii. He must be ready to take chances no matter the consequences;
- iv. He must be able to seek information about his product, competitors and consumers;
- v. He must have a high sense of innovation and creativity;
- vi. He should be self-motivated;
- vii. He must have perseverance to withstand challenges and deal with them.

(b) Importance of small-scale businesses are:

- i. They provide employment.
- ii. They produce goods and services.
- iii. They provide raw materials and essential services for some large companies.
- iv. They provide apprenticeship training for the youth.
- v. They contribute to the wealth of society.
- vi. They contribute to the economic well-being of the society.

This topic should be taught well for candidates to understand.

Question 7

Most candidates did not attempt this question possibly because the demands of the question were practical.

(a) The qualities expected of Miss Kofi include:

- i. Ability to work under pressure;
- ii. Ability to cooperate with others;
- iii. Good health;
- iv. Orderliness.

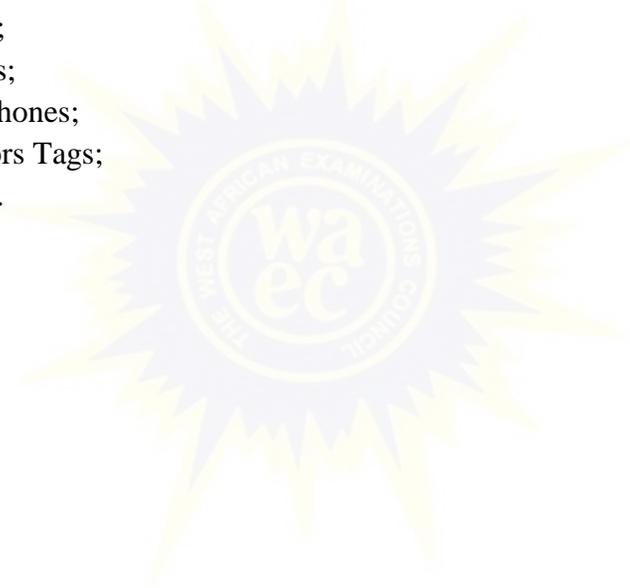
(b)

i. The duties of Mrs J. Cole as a receptionist include:

1. Keeping visitors' book;
2. Routing incoming telephone calls;
3. Receiving and delivering parcels for addressees;
4. Taking down messages from callers.

ii. Items that could be found in Mrs. J. Cole's office are

1. Table;
2. Chairs;
3. Telephones;
4. Visitors Tags;
5. Diary.



FINANCIAL ACCOUNTING 2

1. GENERAL COMMENTS

The standard of the paper is comparable to those of the previous years. There was no significant change in the format of the paper. The level of difficulty of the paper has been maintained consistently. Candidates' performance was better than that of the previous year.

2. SUMMARY OF CANDIDATES' STRENGTHS

- (i) Candidates were able to explain how an increase or a decrease in provision for doubtful debts is treated in the final accounts.
- (ii) Most candidates showed clear distinction between a branch and a department.
- (iii) Candidates have demonstrated good understanding in preparation of Profit and Loss Appropriation Account and Partners' Current Account.
- (iv) Candidates have displayed an improvement in the calculation of the basic accounting ratios.
- (v) Most of the candidates explained how accrued expenses, prepaid expenses and accrued incomes are treated in the balance sheet.
- (vi) Candidates were able to state the effects of drawings on the business of a sole proprietor
- (vii) The majority of the candidates correctly prepared Customers' Accounts in the Sales Ledger.

3. SUMMARY OF CANDIDATES' WEAKNESSES

- (i) The majority of candidates could not explain or state the treatment of provision for discount on debtors and provision for discount on creditors.
- (ii) Most candidates failed to identify items of transactions that are to be posted to adjusted cash book. A few of them were not sure of which side of the account to post the transactions.
- (iii) Most candidates failed to prepare the journal entries in respect of:
 - (a) a credit note of Le 148 sent to a customer for returns was overlooked;
 - (b) payment of sundry expenses of Le 640 had been omitted from the trial balance.
- (iv) Most candidates fared poorly in the topics such as Cash Float, Contra Entry and Imprest System
- (v) Majority of the candidates performed poorly in the correction of errors and preparation of suspense account.

i. SUGGESTED REMEDIES FOR THE WEAKNESSES

- (i) Teachers should emphasize the treatment of provisions for discount on debtors and provision for discount on creditors when preparing of candidates for the examination.
- (ii) Candidates should practice a lot of past questions so that they can be conversant with the treatment of most items in the adjusted cash book.

- (iii) Candidates should devote much time in studying the fundamentals of the subject since candidates' answers suggest that they lack the understanding of the basic topics of financial accounts. Topics such as provisions on debtors, correction of errors and suspense accounts needs to be mastered well by candidates preparing for an examination.



ii. DETAILED COMMENTS

Question 1

This question required candidates to explain the following items and show their treatment in the final accounts:

- (a) increase in provision for doubtful debts;
- (b) decrease in provision for doubtful debts;
- (c) provision for discount on debtors;
- (d) provision for discount on creditors;
- (e) provision for depreciation.

The majority of the candidates who attempted this question performed fairly well in respect of 'a' and 'b' only. However, the performance in 'c', 'd' and 'e' was poor.

Expected answers from candidates were as follows:

(a) *Increase in Provision for Doubtful Debts:*

- i. This occurs when the current year's provision for doubtful debts is more than the previous year's provision.
- ii. In the final accounts, increase in Provision for Doubtful Debts is debited to Profit and Loss Account; but in the Balance Sheet, the increase is added to any previous provision and the total subtracted from the debtor's balance.

(b) *Decrease in Provision for Doubtful Debts:*

- i. This occurs when the current year's provision for doubtful debt is less than the previous year's provision.
- ii. In the final accounts, decrease in provision for doubtful debts is credited to Profit and Loss Account; but in the Balance Sheet, it is deducted from the previous provision and the balance subtracted from the debtor's total figure.

(c) *Provision for Discount on Debtors:*

- i. This is a percentage calculated on the total amount of debtors after the deduction of provision for doubtful debts.
- ii. Provision for Discount on Debtors is debited to the Profit and Loss Account; but in the Balance Sheet, the amount provided is deducted from the debtor's balance.

(d) *Provision for Discount on Creditors:*

- i. This is a percentage calculated on the total amount of creditors.
- ii. In the final accounts, provision for discount on creditors is credited to Profit and Loss Account; but in the Balance Sheet the amount is deducted from the creditor's total.

(e) *Provision for Depreciation:*

- i. This is the provision made for the part of the cost of a fixed tangible/non-current asset consumed during its period of use by an organization.

OR

It is the provision made for the reduction in the economic value of a fixed tangible/non-current asset as a result of wear and tear, usage, effluxion and passage of time.

- ii. In the final accounts, provision for depreciation is debited to Profit and Loss Account; but in the Balance Sheet it is deducted from the cost of the fixed tangible asset

Question 2

This was a three-part theory question. The performance in this question was fairly good. In the first part candidates were expected to explain 'closing' entries. The majority of the candidates provided answers which equated closing entries to the process of balancing of accounts or simply as balances carried down on accounts. The expected explanation from candidates was

“Closing entries are journal entries made at the end of an accounting period which are later transferred to the income statement”.

OR

“Closing entries are journal entries passed to close the accounts relating to income, expense, gains and losses at the end of the accounting period”.

In the 'b' part, candidates were expected to distinguish between a branch and a department. This was a well attempted question. In the 'c' part, candidates were required to state four reasons for the preparation of branch accounts.

Most of the candidates who attempted this question were able to state two of the reasons that is,

- to know the profitable and unprofitable branches; and
- to determine which of the branches could be closed down.

Other reasons expected from candidates were:

- (i) to be used as a basis to reward hardworking staff;
- (ii) to serve as basis for management decision making;
- (iii) to compare the results of performance of various branches;
- (iv) to help management control the organization's activities.

Question 3

The question was in two parts. In the 'a' part, candidates were to state three effects of drawings on business of a sole proprietor. It was well answered. The majority of candidates were able to state the three effects. Other effects which were not included in candidates' answers were:

- (i) it reduces the fixed assets of the business;
- (ii) it slows down the growth of a business;
- (iii) it may lead to collapse of the business.

In the 'b' part, candidates were required to explain how the following items are treated in the balance sheet:

- (i) accrued expenses;
- (ii) prepaid expenses;
- (iii) accrued income.

Candidates were able to correctly explain the treatment of the items. The performance was good. It was, however, noted that some candidates went further to explain the various items and how they should be treated in the income statement.

Question 4

The question was in three parts. In the 'a' part, candidates were to outline three reasons for which a cheque would be dishonoured. The majority of the candidates who attempted this question were able to identify two of the reasons as

- irregular signature of the drawer; and
- omission of date on the cheque.

Other reasons expected from candidates were:

- (i) insufficient funds in the drawer's account;
- (ii) when the amount in figure differs from the amount in words;
- (iii) if there is any alteration that is not endorsed;
- (iv) when the cheque is stale;
- (v) if the cheque is not signed by the drawer;
- (vi) when a post-dated cheque is presented for payment before the due date;
- (vii) when the bank is notified about the death of the drawer.

In the 'b' part, candidates were to explain the following terms:

- (i) petty cash float;
- (ii) contra entries;
- (iii) imprest system.

Candidates who attempted this question did poorly. Expected answers from candidates were as follows:

(b)

(i) *Petty cash float:*

It is the maximum amount a petty cashier is allowed to hold at any point in time for the payment of minor expenses.

(vi) *Contra entries:*

These are entries which are recorded on the opposite sides of an earlier entry to reverse or offset their effects on their account balances.

OR

They are entries made for transactions whose debits and credits are in the same book.

(iii) *Imprest system:*

This is a system whereby a fixed amount of money is given to a petty cashier for the payment of minor expenses and he is reimbursed with the amount disbursed over a period of time.

In the 'c' part, candidates were to state advantages of keeping cash book using the imprest system. It was a fairly answered question. Most candidates were able to identify the following two advantages:

- it decongests the main cash book;
- it reduces the burden on the main cashier.

Other advantages were:

- it saves the main cashier's time so as to concentrate on larger disbursements;
- it provides a training opportunity for young and inexperienced cashiers that enables them to take up higher cash responsibilities;
- it provides support for internal checks/detection of errors;
- it minimizes delays in cash disbursements;
- it enables the petty cashier to analyse expenditure as they occur.

Question 5

This was a practice question on the preparation of

- Sales Journal;
- Customers' account in the Sales Ledger;
- Sale Ledger Control Account.

The question tested the candidates' ability to prepare the basic day books and accounts of a sole trader who sold goods on credit. In a whole, the performance by candidates who answered this question was good.

In the 'a' part, some candidates presented their answers in the form of a 'The Journal', that is

<u>The Sales Journal</u>			
<u>Date</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>

The correct format with detailed description of the transactions is as follows:

Dr	Sales Journal	Cr	
Date	Particulars	Detail GH¢	Total GH¢
March 4	Papuk: 80 bags of rice @ GH¢255 per bag Less: 5% discount	20,400 <u>1,020</u>	19,380
March 10	Abass - Goods Transferred to Sales Account		<u>1,170</u> <u>20,550</u>

The 'b' and 'c' parts were well answered as remarkable marks were obtained by candidates who attempted it.

Question 6

This was a practice question on partnership. Candidates were tested on the preparation of

- (a) Profit and Loss Appropriation Account;
- (b) Partners' Current Account.

In the 'a' part, the majority of candidates applied Hassanah's monthly salary of D10, 000 per month instead of yearly salary of D120, 000. This resulted in an incorrect residual profit which was shared between the two partners.

In the 'b' part, the candidates gave a very good performance as they correctly prepared the accounts in a columnar form. In both 'a' and 'b', valuable marks were lost for failure to show detailed workings for interest on drawings, interest on capital, Hassanah's yearly salary and sharing of residual profits. Some candidates lost marks for failing to show workings.

For example, with interest on drawings, candidates were expected to show the calculation as

$$\begin{aligned} \text{Ubochi } (5\% \times \text{D}20,000) &= \text{D}1,000 \\ \text{Hassanah } (5\% \times \text{D}15,000) &= \text{D}750 \end{aligned}$$

It was the most popular and well attempted question in Section B.

Question 7

This was a practice question on bank reconciliation statement. Subsequent to its preparation, candidates were tested on their ability to prepare an adjusted cash book.

In the 'a', part the following items were incorrectly treated in the adjusted cash book.

- Understated receipt of GH¢40 and receipts omitted of GH¢40 were credited instead of being debited.
- Amount transferred of GH¢ 6,000 was debited instead of credit.
- Dishonoured cheque of GH¢200 treated as a debit rather than as a credit item.

In the 'b' part, bank error of GH¢ 480 was incorrectly added to the balance as per the adjusted cash book instead of as a deduction. The performance was average.

Question 8

This was a practice question on the preparation of:

- (a) journal entries to correct errors;
- (b) suspense account.

These were to be based on a trial balance extracted at the end of a sole trader's accounting year.

Most candidates were unable to prepare the journal entries in respect of

- A credit note of Le 148 sent to a customer for returns was overlooked;
- Payment of sundry expenses of Le 640 had been omitted from the trial balance.

The performance by the candidates was average.

The expected answers from the candidates were:

DUSHIMAR VENTURES

(a) **General Journal/ Journal Proper**

Particulars	Debit <i>Le</i>	Credit <i>Le</i>
Sales Account Suspense Account Being correction of sales overcast	480	480
Office Furniture Account Purchases Account Being office furniture purchased debited to purchases account now corrected	14,400	14,400
Bank Account Creditors/Supplier's Account Being payment of cheque to a supplier overstated now corrected	180	180
Return Inwards Account Debtor's/Customer's Account Being returns inwards omitted now corrected	148	148
Sundry Expenses Account Suspense Account Being sundry expenses omitted from the trial balance now corrected	640	640

In the 'b' part, most candidates failed to record the difference noted in the trial balance as 'difference in trial balance of Le 1,120' but instead wrote 'balance brought down of Le 1,120'.

Question 9

This was a practice question on accounting ratios. Candidates were required to calculate:

- (a) Stock turnover ratio;
- (b) Gross profit margin;
- (c) Net profit margin;
- (d) Current ratio;
- (e) Acid test ratio.

It was expected that for each ratio, candidates were to:

- state the formulae;
- express it in figures based on the final accounts in the question;
- determine the ratio which must be appropriately described.

It was a popular question. Performance was fairly good.

Most candidates were able to state the formulae and computed the ratios for the current ratio and acid test ratio.

The formula and calculation for the other ratios were:

$$\begin{aligned} \text{(a) Stock Turnover ratio} &= \frac{\text{Cost of Goods Sold}}{\text{Average Stock}} \\ &= \frac{\text{₦ 200,000}}{(\text{₦ 40,000} + \text{₦ 30,000}) \div 2} \\ &= \mathbf{5.71 \text{ times}} \end{aligned}$$

$$\begin{aligned} \text{Gross Profit margin} &= \frac{\text{Gross Profit}}{\text{Sales}} \times \frac{100}{1} \\ &= \frac{\text{₦ 160,000}}{\text{₦ 360,000}} \times \frac{100}{1} \\ &= \mathbf{44.44\%} \end{aligned}$$

$$\begin{aligned} \text{Net profit margin} &= \frac{\text{Net Profit}}{\text{Sales}} \times \frac{100}{1} \\ &= \frac{\text{₦ 40,000}}{\text{₦ 360,000}} \times \frac{100}{1} \\ &= \mathbf{11.11\%} \end{aligned}$$

PRINCIPLES OF COST ACCOUNTING 2

1. GENERAL COMMENTS

The standard of the questions was comparable to that of previous years' examinations. The questions were all covered by the WAEC examination syllabus and the GES teaching syllabus. The question covered all aspects of the syllabus and were designed to test candidates' knowledge and understanding of the Cost Accounting syllabus as well as their ability to apply costing principles in practical situations. Candidates' performance was a slight improvement on last year's.

2. SUMMARY OF CANDIDATES' STRENGTHS

Candidates were able to:

- (i) explain some of the qualities of cost accounting information;
- (ii) explain and state the causes of labour turnover;
- (iii) state the importance of standard costing;
- (iv) explain Principal Budget Factor and budget manual and state the advantages of operating a system of budgetary control;
- (v) classify cost correctly to some extent;
- (vi) prepare cost ledgers to show cost of sales using First In First Out and Last In First Out methods of valuing stock issues;
- (vii) calculate the various costs for students of Oyibo High School;
- (viii) compute the cost, contribution and break-even point for a company.

3. SUMMARY OF CANDIDATES' WEAKNESSES

Candidates were not able to:

- (i) explain Management Accounting and some characteristics of cost accounting information;
- (ii) highlight the costs associated with labour turnover;
- (iii) explain standard costing and list the benefits of variance analysis;
- (iv) explain budget committee;
- (v) classify costs under various bases;
- (vi) compute the profit or loss at the proposed output level after computing break-even point in units and value;
- (vii) prepare a statement to reconcile profits disclosed by Financial Accounts and Cost Accounts.

4. SUGGESTED REMEDIES FOR THE WEAKNESSES

- (i) The explanations of the characteristics of Cost Accounting information and their implication on the accounts should be emphasized.
- (ii) The types of costs associated with labour turnover should be well thought.

- (iii) Standard costing as well as the benefits of variance analysis should be well explained to candidates.
- (iv) The composition and functions of the budget committee should be well explained.
- (v) The teaching of cost classification as well as the classification of the various types of cost in the cost build up should be emphasized.
- (vi) The teaching of the determination of cost of various types of services should be improved.
- (vii) The preparation of a statement to reconcile the profit of Cost and Financial Accounts including the format of presentation of the statement should be emphasized.

5. DETAILED COMMENTS

Question 1

This was an essay type question on introduction to cost accounting. Candidates were required to:

- (i) Explain Management Accounting
- (ii) Explain the following characteristics of Cost Accounting information
 - Relevance
 - Timeliness
 - Economy
 - Accuracy
 - Simplicity
 - Objectivity

Candidates were able to explain relevance, timeliness, accuracy and simplicity correctly. Candidates were however not able to:

- (i) explain what Management Accounting is. Most of the candidates explained Management Accounting wrongly as the accounts prepared by management.
- (ii) candidates were not able to explain the economy and objectivity as characteristics of Cost Accounting information. Examples of their explanations include; cost accounting information must be relevant, or cost accounting information must be objective without explaining what relevant or objective cost accounting information meant.

Candidates were expected to answer the question as follows:

- (a) **Management Accounting** is that aspect of accounting that focuses on providing information to management of a business for planning, controlling and decision making to improve the efficiency of business activities.
 - (i) **Relevance**: - Cost accounting information must be useful for the intended purpose.

- (ii) **Timeliness**: - Cost information must be provided at the time it is required so that decision making can be effective.
- (iii) **Economy**: - The cost of providing Cost Accounting information must not be more than the benefit to be derived.
- (iv) **Accuracy**: - Cost information must be sufficiently correct for effective decision making.
- (v) **Simplicity**: - Cost information must be easy for users to understand.
- (vi) **Objectivity**: - Cost information must be presented from the view point of the firm with uniform understanding. Elements of subjectivity should be avoided.

Question 2

This was a theory question on labour and specifically on labour turnover.

Candidates were required to

- Explain **labour turnover**
- State **six** causes of labour turnover
- Highlight **three** types of cost associated with labour turnover.

Candidates were able to:

- explain labour turnover very well;
- state the causes of labour turnover;
- highlight some types of costs associated with labour turnover.

Candidates were unable to:

- highlight the types of costs associated with labour turnover very well
- some candidates stated the types of cost associated with labour turnover inappropriately as wages and salaries, personnel cost, overtime and bonuses.

Candidates were expected to answer the question as follows:

(a) Labour turnover

Labour turnover is the rate at which workers leave an organisation (and are replaced).

OR

Labour turnover is the rate of change in the composition of the labour force in an organisation.

(b) Causes of labour turnover

- (i) Redundancy
- (ii) Dissatisfaction over work conditions
- (iii) Lack of career development/promotion
- (iv) Lack of training opportunities
- (v) For personal advancement

- (vi) Retirement
- (vii) Illness
- (viii) Death
- (ix) Relocation from an area
- (x) Conflicts between staff and management
- (xi) Marriage
- (xii) Leaving for greener pastures
- (xiii) Lack of job security
- (xiv) Dismissal

(c) **Cost of labour turnover**

Leaving cost: - These include disruption of work, cost of documentation or clerical cost and payment of benefits and compensation to leavers.

Replacement cost: - These include costs of advertising for new workers, their selection and other procedures that will make the new worker start work in the organisation.

Training cost: - These include cost incurred to run courses for new employees both internally and externally.

Learning cost: - These include cost incurred as a result of initial drop in production by new workers, increased scrap, wastage of materials and damage to tools and machines by new workers.

Question 3

This was an essay type question on standard costing.

Candidates were required to:

- explain standard costing;
- state **four** importance of standard costing;
- list four benefits of variance analysis.

Candidates were able to state the importance of Standard Costing.

Candidates were not able to:

- explain standard costing. Most candidates rather explained Standard Cost instead.
- list the benefits of variance analysis. Candidates rather gave the features of variance analysis while others gave benefits that did not apply to standard costing.

Candidates were expected to answer the question as follows:

(a) **Standard costing**

Standard costing is a costing technique that involves the setting of targets or standard of performance, comparing actual costs incurred with standards set and analyse the variances arising for corrective action to improve performance.

(b) **Importance of standard costing**

- It is an effective tool for planning and budgeting
- It serves as a basis for instituting incentive schemes
- Standard costing helps minimise wastages
- It serves as a basis for performance evaluation
- It helps in assigning responsibility to executives and encourages delegation
- Standard costing increases cost consciousness among employees
- It enables management appraise production methods
- It draws attention to deviations from plan
- It is used for stock valuation
- It enables corrective actions to be taken in time
- It is used as a tool to motivate workers

(c) **Benefits of variance analysis**

- Reveals deviations from target or plan
- Shows the exact reasons for deviation from target
- Serves as a basis for taking corrective action
- Serves as a basis for revising targets or plans
- Provides a basis for evaluating performance of management
- Serves as a tool for improving efficiency
- Helps assign responsibility to relevant manager

Question 4.

This was a theory question on budgeting and budgetary control.

Candidates were required to:

- explain **Principal Budget Factor**;
- explain **budget committee** and **budget manual**;
- state **four** objectives of operating a system of budgetary control.

Candidates were able to:

- explain the principal budget factor correctly;
- explain the budget manual correctly;
- state the objectives of operating a system of budgetary control.

Candidates were not able to explain budget committee. Candidates mostly gave the composition of the budget committee as comprising the top management representing the various sections of the organization without indicating the functions of the committee.

Candidates were expected to answer the question as follows:

(a) Principal budget factor

This is a key factor that influences the level of activity that can be carried out by an organisation. It limits the total scope of the budget. It is the factor that must be assessed to ensure that the functional budgets are reasonably capable of fulfilment. The budgeting process starts from the principal budget factor and all other budgets are tailored to align with the principal budget factor.

(b) (i) Budget committee

It is a committee that ensures that realistic budgets are prepared and satisfactorily coordinated. The committee is charged with the review and approval of departmental budgets and also oversees the process of budget administration.

(ii) Budget manual

Budget manual is a document that contains the procedure for preparing the budget. It details the responsibilities of those charged with the preparation of the budget.

(c) Objectives of operating a system of budgetary control

- It enables effective planning in the organisation
- It helps to coordinate the various departments and activities
- It helps in effective decision making by managers
- It helps in communication
- It helps in motivating workers
- It results in effective cost control
- It helps in performance evaluation
- It helps in effective utilisation of resources
- It helps in defining the responsibilities of managers
- It brings out about management by exception
- It sets out the objectives of a business in clear terms

Question 5

This question was a practice question on cost classification.

Candidates were required to classify a list of cost items into:

- production cost
- administration cost
- selling and distribution cost

- fixed cost
- variable cost
- materials cost
- labour cost

Candidates were able to identify the expenses that made up the following:

- production cost;
- administration cost;
- selling and distribution cost;
- labour cost.

Candidates were not able to

- identify primary packaging as part of production cost, variable cost and materials cost but rather included it in selling and distribution cost and fixed cost;
- identify machine depreciation as part of production and fixed cost;
- identify royalties, primary and secondary packaging secondary packaging and delivery van expenses as part of variable cost;
- identify the various components of fixed cost;
- identify primary packaging, secondary packaging and stationery as part of materials cost.

Candidates were expected to classify the given data as follows:

NERVA MANUFACTURING COMPANY FOR 2018

(a) <u>Production cost</u>	<u>D</u>	(e) <u>Variable cost</u>	<u>D</u>
Raw materials	44, 300	Raw materials	44, 300
Factory wages	30, 600	Factory wages	30, 600
Royalties	5, 200	Royalties	5, 200
Primary packaging	1, 200	Primary packaging	1, 200
Machine depreciation	<u>6, 200</u>	Secondary packaging	2, 600
	<u>87, 500</u>	Delivery van expenses	<u>2, 200</u>
			<u>86,100</u>
(b) <u>Administration cost</u>	<u>D</u>	(f) <u>Material Cost</u>	<u>D</u>
Management salaries	9, 900	Raw materials	44, 300
Stationery	<u>1, 600</u>	Primary Packaging	1, 200
	<u>11, 500</u>	Stationery	1, 600
		Secondary Packaging	<u>2, 600</u>
			<u>49, 700</u>

(c) <u>Selling and distribution cost</u>	<u>D</u>	(g) <u>Labour cost</u>	<u>D</u>
Advertisement	4, 200	Factory wages	30, 600
Secondary packaging	2, 600	Management salaries	<u>9, 900</u>
Delivery van expenses	<u>2, 200</u>		<u>40, 500</u>
	<u>9, 000</u>		
(d) <u>Fixed cost</u>	<u>D</u>		
Management salaries	9, 900		
Stationery	1, 600		
Advertisement	4, 200		
Machine depreciation	<u>6, 200</u>		
	<u>21, 900</u>		

Question 6

This was a practice question on materials control.

Candidates were required to prepare stock ledgers using **First In First Out** and **Last In First Out** methods of valuing stock issues. Candidates were able to compute the stock ledgers using the FIFO and LIFO methods of valuing stock issues and showed the cost of sales using both methods correctly.

Some candidates were however not able to calculate the value of opening stock in both cases correctly.

Candidates were expected to answer the question as follows:

GREEN MANGO ENTERPRISE

STORES LEDGER ACCOUNT – First In First Out

Date	Receipts			Issues			Balance	
	Quantity	Rate GH¢	Amount GH¢	Quantity	Rate GH¢	Amount GH¢	Quantity	Amount GH¢
1/1/2018	-	-	-	-	-	-	600	5,400
10/1/2018	-	-	-	200	9	1,800	400	3,600
5/2/2018	1,000	8	8,000	-	-	-	1,400	11,600
20/2/2018	-	-	-	400	9	3,600		
				<u>200</u>	8			
				<u>1,600</u>			800	6,400
2/3/2018	-	-	-				500	4,000
1/4/2018	800	11	8,800	600		5,200	1,300	12,800
3/5/2018	-	-	-	300	8	2,400	-	-
				-	-	-	-	-
				500	8	4,000	400	4,400
				<u>400</u>	11	<u>4,400</u>		
				900		8,400		

STORES LEDGER ACCOUNT – Last In First Out								
Date	Receipts			Issues			Balance	
	Quantity	Rate GH¢	Amount GH¢	Quantity	Rate GH¢	Amount GH¢	Quantity	Amount GH¢
1/1/2018	-	-	-	-	-	-	600	5,400
10/1/2018	-	-	-	200	9	1,800	400	3,600
5/2/2018	1,000	8	8,000	-	-	-	1,400	11,600
20/2/2018	-	-	-	600	8	4,800	800	6,800
2/3/2018	-	-	-	300	8	2,400	500	4,400
1/4/2018	800	11	8,800	-	-	-	1,300	13,200
3/5/2018	-	-	-	800	11	8,800		
				<u>100</u>	8	<u>800</u>		
				900		9,600	400	3,600

Question 7

This was a practice question on service costing involving Oyibo High School. Candidates were required to calculate the following costs and profits for the school.

- Total cost of operations for the school for the term
- Cost per student per term
- Fees per student per term
- Total profit for the school for the term
- Profit per student per term

Candidates were able to calculate correctly

- Total cost of operations per term
 - cost per student per term
 - fees per student per term

Candidates were not able to calculate

- total profit per term;
- profit per student per term. Some candidates computed the 10% mark up on the fees instead of the cost;
- other candidates failed to multiply the cost incurred per week as given in the question by 15 weeks that made up the term to obtain the total cost of operation per term and used the weekly cost for all calculations.

The following responses were expected from candidates:

OYIBO HIGH SCHOOL

<u>Total cost of operations:</u>			<u>D</u>
Food stuff	(D 65,000 x 15)	=	975, 000
Teachers' salaries	(D 48,000 x 15)	=	720, 000
Non-teaching staff salaries	(D 28,000 x 15)	=	420, 000
Maintenance on building	(D 16,500 x 15)	=	247, 500
Transport	(D 6,000 x 15)	=	90, 000
Electricity and water	(D 4,000 x 15)	=	60, 000
Stationery	(D 2,500 x 15)	=	37, 500
Other expenses	(D 9,000 x 15)	=	<u>135, 000</u>
			<u>2, 685, 000</u>

OR

<u>Total cost of operations:</u>		<u>D</u>
Food stuff		65, 000
Teachers' salaries		48, 000

Non-teaching staff salaries	28, 000
Maintenance on building	16, 500
Transport	6, 000
Electricity and water	4, 000
Stationery	2, 500
Other expenses	<u>9, 000</u>
	<u>179, 000</u>

$$\begin{aligned}
 \text{Total cost of operation per term} &= \text{Cost per week x 15 weeks} \\
 &= \text{D}179, 000 \times 15 \text{ weeks} \\
 &= \underline{\underline{\text{D}2,685,000}}
 \end{aligned}$$

(a) Cost per student per term

$$\begin{aligned}
 \text{Total cost per term} &= \text{D } 2, 685, 000 \\
 \text{Number of students} &= 1, 200 \\
 &= \underline{\underline{\text{D } 2, 237.50}}
 \end{aligned}$$

(b) Fees per student per term

$$\begin{aligned}
 \text{Cost per student per term x 110\%} &= \text{D } 2, 237.50 \times 110\% \\
 &= \underline{\underline{\text{D } 2, 461.25}}
 \end{aligned}$$

(c) Total profit per term

$$\begin{aligned}
 &= \text{Total cost per term x 10\%} \\
 &= \text{D } 2,685,000 \times 10\% = \underline{\underline{\text{D } 268, 500}}
 \end{aligned}$$

(d) Profit per student per term

$$= \frac{\text{Total profit per term}}{\text{Number of students}} = \frac{\text{D } 268,500}{1,200} = \underline{\underline{\text{D } 223.75}}$$

OR

$$= \frac{\text{Cost per student x 1}}{10} = \frac{\text{D } 2237.50 \times 1}{10} = \underline{\underline{\text{D } 223.75}}$$

OR

$$= \frac{\text{Fees per student x 1}}{11} = \frac{\text{D } 2,461.25 \times 1}{11} = \underline{\underline{\text{D } 223.75}}$$

(c) Break – even point

(i) Units:

$$\begin{array}{rclcl} \text{Fixed cost} & = & \text{Le } 33,600 & = & \text{5,600 units} \\ \text{Contribution per unit} & = & \text{Le } 6 & & \end{array}$$

(ii) Value:

$$\begin{array}{rclcl} \text{Fixed cost x Selling price} & = & \text{Le } 33,600 \times \text{Le } 20 & = & \text{Le } 112,000 \\ \text{Contribution per unit} & & \text{Le } 6 & & \end{array}$$

(d) Profit for producing 10,000 units

$$\text{Total sales – Total cost} = (10,000 \times \text{Le } 6) - \text{Le } 33,600 = \text{Le } 26,400$$

QUESTION 9

This was a practice question on cost Accounts.

Candidates were required to reconcile the profit obtained in the Financial Accounts with that obtained in the Cost Accounts.

Candidates were able to start the statement with the profit declared being the Financial Accounts as required by the question.

Candidates were not able to

- Determine the differences in the opening stock, closing stock and depreciation as disclosed in the two sets of accounts and apply them accordingly.
- Determine which of the expenditure items would increase or decrease profit of either the Financial Accounts or Cost Accounts.
- Many of candidates who attempted the question just copied the question as it appeared on the question paper or opened a memorandum account and listed the item under either cost accounts or financial accounts as they appeared in the question.

Candidates were expected to answer the question as follows:

NAUTICAL INDUSTRIES

Reconciliation of cost and Financial Accounts

	GH¢	GH¢
Profit per Financial Accounts		198, 600
Add: Difference in opening stock	2, 050	
Difference in depreciation	2, 000	
Dividend paid	6, 200	
Bad debt	900	
Discount allowed	<u>1, 200</u>	
		<u>12, 350</u>
		210, 950
Less: Difference in closing stock	3, 540	
Imputed rent	5, 000	
Notional interest on capital	15, 000	
Gain on disposal of asset	3, 300	
Discount received	2, 600	
Over-absorbed overhead	6, 200	
Investment interest	<u>3, 600</u>	
		<u>39, 240</u>
Profit per Cost Accounts		<u>171, 710</u>

TYPEWRITING

1. GENERAL COMMENTS

The standard of the paper is comparable to those of the previous years. Candidates performed creditably well in the various tasks, as they scored high marks. Their performance was better than that of the previous year remarkably.

2. SUMMARY OF CANDIDATES' STRENGTHS

Candidates exhibited good strength in the following areas:

- (i) understanding of the rubrics and other marginal instructions;
- (ii) consistency in style of production work;
- (iii) use of correct date for the Letter;
- (iv) correct typing of envelope;
- (v) correct use of cedi sign;
- (vi) correct ruling of Tabular work;
- (vii) minimization of typographical errors;
- (viii) correct use of line spacing in Letter and Tabulation;
- (ix) good use of capitalization.

3. SUMMARY OF CANDIDATES' WEAKNESSES

Candidates, in spite of the positive strengths demonstrated, showed weaknesses in the following areas:

- (i) non-completion of Speed and Accuracy Test;
- (ii) poor accuracy exhibited in the Speed and Accuracy Test;
- (iii) poor use of hyphen and dash;
- (iv) inconsistencies in rendition of time;
- (v) poor alignment of figures and sentences;
- (vi) inconsistencies in the style of display;
- (vii) poor centering and underscoring of headings;
- (viii) poor use of punctuation marks;
- (ix) poor capitalization;
- (x) poor interpretation of manuscript correction signs;
- (xi) overtyping.

4. SUGGESTED REMEDIES

- (i) More time should be allocated for the study of the subject.
- (ii) More practice should be done with the typewriter using the touch system rather than the sight system.
- (iii) More attention should be given to the typing of production work, that is, check on typographical errors, overtyping, alignment inconsistencies and good use of capitalization.

- (iv) Candidates should start by typing the tasks they are comfortable with before moving on to tackle the more difficult ones. This will help them avoid spending too much time on more difficult task that will take all their time.
- (v) Good foundation of the English Language is a necessity and for that matter a student offering Typewriting must take his/her lessons in English Language seriously.

5. DETAILED COMMENTS

TASK 1: SPEED AND ACCURACY TEST

Candidates were required to type a passage in double-line spacing on plain A4 paper. Most candidates were unable to complete the Speed and Accuracy Test up to the 40 words per minute mark and therefore scored zero. However, some of them even though finished the typing, they committed a lot of errors.

TASK 2: LETTER AND ENVELOPE

Candidates were required to type a Letter, take a carbon copy and address an envelope. This is a popular question and if candidates are able to master typing of Letters very well, they are likely to pass the test. Despite the fact that most candidates exhibited good typing skills in this task, some candidates committed the following errors:

- (1) typographical errors and a lot of overtyping;
- (2) wrong use of the punctuation signs. For example, full stop wrongly typed at the end of the date;
- (3) wrong rendering of date. For instance, instead of full date of 30th May 2019, they typed either 30-5-19 or 30/5/19 or 30-05-19;
- (4) poor style of display with very large right margin;
- (5) wrong change of time format from 24-hour clock to 12-hour clock;
- (6) poor indentation of paragraphs;
- (7) wrong use of the underscore;
- (8) inappropriate use of hyphen and dash;
- (9) wrongly written GCE 'O' Level', SSSCE or WASSCE as Ghana Certificate Education', 'Senior Secondary Certificate of Examination' or West Africa Senior Secondary School Certificate Examination' respectively;
- (10) the listed items were wrongly typed as some numbers were not properly aligned;
- (11) inconsistent style of punctuation of Letter and Envelope.

TASK 3: ITINERARY

Candidates were required to type an Itinerary in double line spacing and not to use ditto signs. The columns have been arranged and candidates were expected to use their tab stops on their typewriter to display. This was a simple task but the performance by candidates was poor. Errors committed by candidates included:

- (1) omissions of sentences and words;

- (2) poor rendering of spaced capitals;
- (3) unnecessary underscore of heading;
- (4) typographical errors. For instance, “Arrive” typed as “Drive”, “Economic” as “Economics”
- (5) overtyping of words instead of erasing;
- (6) non-alignment of figures;
- (7) poor capitalization;
- (8) poor rendering of hyphen as indicated on the question paper. Some, however, used dotted line which was accepted.

TASK 4: AGENDA

Candidates were required to type a Chairman’s Agenda in single line spacing and retain the layout.

Even though the task looked simple, candidates found it very difficult and therefore performed poorly. It appeared candidates were not familiar with typing of this type of Agenda. Other errors noted were as follows:

- (1) failure to follow line spacing instruction;
- (2) insufficient space left at the right column for the ‘Notes’;
- (3) the word ‘notes’ wrongly typed as ‘notice’;
- (4) poor interpretation of manuscript correction signs;
- (5) wrong use of ‘hyphen’ for ‘dash’ and vice versa.

TASK 5: MANUSCRIPT

Candidates were required to type a manuscript in double line spacing.

This was a straightforward task to be typed in double line spacing. A lot of candidates could not do well in this task. Errors identified included:

- (1) wrong understanding of ‘initial caps’ instruction;
- (2) typographical errors identified;
- (3) overtyping;
- (4) omissions of words and lines;
- (5) wrong interpretation of marginal instructions;
- (6) wrong typing of quotation signs;
- (7) ignoring of line spacing instruction; and
- (8) inconsistency in the style of display.

TASK 6: TABULATION

Candidates were required to type a tabular work in double line spacing and rule as shown. Candidates who typed this task did very well. The instructions were very few. The following errors were identified:

- (1) inappropriate use of dash and hyphen;
- (2) poor alignment of figures;
- (3) wrong interpretation of transposition sign;
- (4) poor alignment of figures;
- (5) inconsistency in style of display as some candidates mixed blocked with indented styles;
- (6) wrongly typed percentage sign (%) in full; and
- (7) poor ruling of lines in tabular work.

