

MAY/JUNE 2014 WEST AFRICAN SENIOR SCHOOL

CERTIFICATE EXAMINATIONS

**RESUME OF THE CHIEF EXAMINERS' REPORTS ON THE BUSINESS
SUBJECTS**

1. **STANDARD OF THE PAPER**

All the Chief Examiners for the Business Subjects were unanimous in their view that the standard of the papers compared favourably with that of the previous years.

They also noted that all the questions set were within the scope of the syllabus.

2. **GENERAL PERFORMANCE OF CANDIDATES**

On the performance of the candidates the reports of the Chief Examiners varied. An improved performance was reported in Business Management. An average performance was recorded in Clerical Office Duties and Financial Accounting.

The Chief Examiner for Typewriting described the performance of the candidates as encouraging.

3. **A SUMMARY OF CANDIDATES' STRENGTHS**

* **Adherence to Rubrics**

The Chief Examiners for Typewriting, Financial Accounting, Business Management and Clerical Office Duties commended the candidates for following the rubrics by attempting the required number of questions.

* **Good Expression**

The Chief Examiners for Principles of Cost Accounting indicated an improvement in the candidate's ability to express themselves resulting in more clarity in the answers provided.

* Orderly Presentation of Relevant Material

The Chief Examiners for Financial Accounting, Business Management, Principles of Cost Accounting and Typewriting commended the candidates for orderly presentation of relevant materials thus marking scoring of marks relatively easy.

4. A SUMMARY OF CANDIDATES' WEAKNESSES

* Lack of Adequate Preparation in Certain Topics

The Chief Examiners for Financial Accounting, Principles of Cost Accounting, Business Management and Clerical Office Duties reported that candidates showed lack of in depth knowledge in certain topics. For example in Financial Accounting the candidates had difficulty in preparing Bank Reconciliation Statement.

* Deviation in Answers

Non-adherence to specific requirements was the bane of some students. The Chief Examiners for Financial Accounting and Business Management observed that some candidates could not appreciate the demands of the questions and provided irrelevant answers.

* Failure to Show Workings

The Chief Examiners for Financial Accounting and Principles of Cost Accounting also noted that many candidates did not fully show how they arrived at the answers and consequently lost marks earmarked for workings.

* Failure to Provide Heading, and Monetary Denomination

It was observed by the Chief Examiners of Financial Accounting and Principles of Cost Accounting that a good number of candidates failed to provide headings and monetary denominations and consequently lost marks allocated for that.

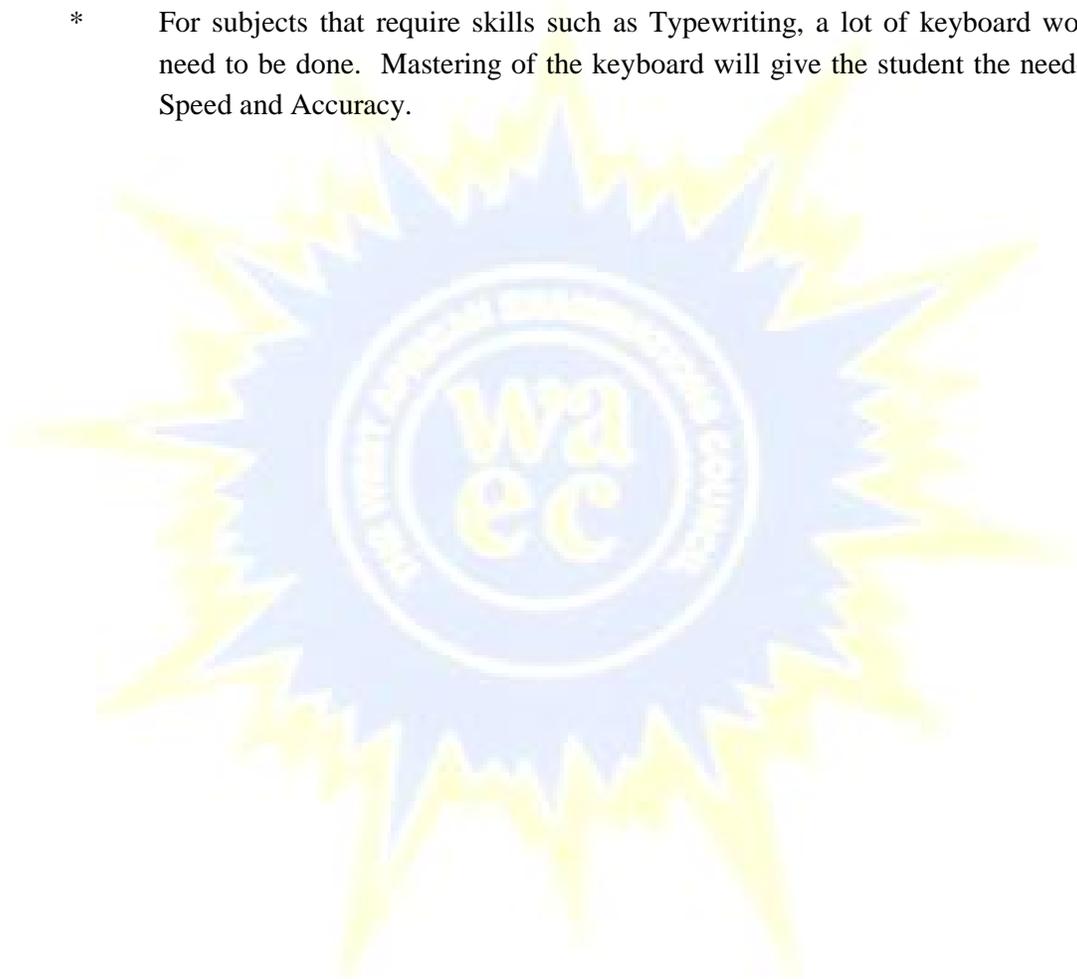
* Lack of Speed, and Accuracy

Lack of Speed, and Accuracy was noted by the Chief Examiner for typewriting

5. SUGGESTED REMEDIES

The Chief Examiners suggested the following remedies for the weaknesses enumerated.

- * Course Instructors should emphasize the need to show detailed workings prior to the preparation of Financial Accounting.
- * Candidates must be advised to take their time to read the questions well to understand the requirement, before answering.
- * Candidates are also advised to adequately prepare for the examination. A lot of practice with past examination questions would go a long way to improve performance. A lot of exercises must also be given.
- * Every section of the syllabus must also be given adequate attention.
- * For subjects that require skills such as Typewriting, a lot of keyboard work need to be done. Mastering of the keyboard will give the student the needed Speed and Accuracy.



WEST AFRICAN SENIOR SCHOOL CERTIFICATE EXAMINATION

CHIEF EXAMINERS' REPORT

BUSINESS MANAGEMENT 2

1. GENERAL COMMENTS

The standard of this year's paper compared favourably with that of the previous year. The questions were simple and straight forward. Candidates' performance was above average, though there were some weaker ones.

2. A SUMMARY OF CANDIDATES' STRENGTHS

Most candidates understood the questions they answered. Their lines of argument in their answers are commendable and as such must be encouraged. They are therefore encouraged to read more.

3. A SUMMARY OF CANDIDATES' WEAKNESSES

- (i) Most candidates could not answer questions which call for distinguishing features.
- (ii) Language is also another weakness of most candidates. Though they have the ideas, how to express themselves well to explain their points was a problem.

4. SUGGESTED REMEDIES

- (i) Candidates must be taught how to answer questions which call for distinguishing features.
- (ii) Candidates should be encouraged to read more in order to improve upon their language.

5. DETAILED COMMENTS

Question 1 (CASE STUDY)

Most candidates could answer the first three questions well. However, they were not able to state the marketing strategies and solutions to the problems. The expected answers for parts (d) and (e) are:

(d) The marketing strategies which were implemented by the company are as follows;

- i. Lowering of prices to retain company's market share;
- ii. The creation of a sales department;
- iii. Enhanced incentives for sales staff.

(e) Suggested solutions to the problems in the company are as follows:

- i. The managing director should diversify the operations of the company;
- ii. The managing director should reduce/review the incentive package offered to the sales staff;
- iii. The company should intensify its sales promotion drive/do a reduction sale;
- iv. The company should be restructured;
- v. The company should review and introduce incentives across board for employees;
- vi. The company should review its pricing policy.

Question 2

This question is made up to two sub questions (a) and (b). Candidates were requested to **identify the items that could be obtained from partnership deed**. Most candidates answered the first part very well. On the second part they were **to give reasons for the existence of small businesses in West Africa**. Majority of the candidates could not give the reasons; they confused it with advantages of sole proprietorship. The expected answers are:

- i. The ownership of such businesses is in the hands of individual or group of persons;
- ii. The activities of small businesses are less bureaucratic hence unnecessary delays are eliminated;
- iii. There is the possibility of quick decision making/taking;

- iv. Small businesses are more likely to take risk and try new ideas;
- v. They provide direct or auxiliary services;
- vi. Small businesses are more flexible to locate and control;
- vii. The Small businesses are able to cater for the needs of numerous small buyers.
- viii. Most small businesses do not need large capital to operate;
- ix. There is good personal relationship with their customers;
- x. They have flexible working hours which is convenient for their clients;
- xi. They are easy to form.

Question 3

- (a) **Distinguish between promotion and demotion.**
- (b) **State reasons for dismissing an employee.**

This was not a popular question. About half of the candidates who attempted it could not answer the second part well.

Promotion is the movement of an employee to a higher rank with a greater scope of responsibility and commensurate remuneration while demotion is the reduction in the rank of an employee.

The reasons for dismissing an employee are:

- i. Incompetence which includes sub-standard work, underperformance or inability to fulfill tasks satisfactorily.
- ii. Legal restrictions imposed on the worker prohibiting the worker from performing his/her work.
- iii. Gross misconduct which includes drunkenness, theft, fraud, frequent lateness or absence, sexual harassment, giving out confidential information and negligence.
- iv. Failure to accept reasonable working practices and procedures.
- v. Redundancy – when the employment contracts of employees who are no longer required by an organization are terminated.

Question 4

- (a) **Distinguish between formal communication and informal communication.**
- (b) **Identify and explain the elements in the communication process.**

A very popular question and candidates who answered it were able to answer all parts of the questions very well.

Question 5

- (a) **What is a channel of distribution?**
- (b) **Identify the various types of channels of distribution.**
- (c) **State the factors to consider when choosing a channel of distribution.**

This was also a popular question. Majority of the candidates attempted this question. Some of the candidates could however not explain very well what channel of distribution is. They could however answer the other sub questions very well.

Channel of distribution refers to the pathway or the route through which goods move from the source of production to the final consumer.

Question 6

Explain the following marketing terms:

- (a) **Market segmentation;**
- (b) **Product Life cycle;**
- (c) **Corporate social responsibility;**
- (d) **Target marketing;**
- (e) **Economies of scale.**

Candidates did not know the difference between market segmentation and target marketing. They again could not explain economies of scale. Candidates need to be taught very well the meaning of each of the marketing terms. The expected answers are:

Market segmentation - Market segmentation is the process of identifying a subgroup of the market with distinctive needs and interests in order to meet their specific requirements.

Product Life Cycle - Product life cycle is the concept which suggests that all products pass through a series of stages from introduction until they reach a point where demand for them either levels out or begins to decline.

Corporate Social Responsibility - Corporate social responsibility refers to how organizations respond to or are concerned about the needs of their stakeholders.

Target marketing - Target marketing is the process of directing marketing efforts to a particular market segment.

Economies of scale - Economies of scale refers to the advantages firms derive from operating on a large scale.

Question 7

- (a) **Explain the types of leadership styles.**
- (b) **State the qualities of a good leader.**

This was a popular question. Most candidates answered this question with perfection. Their only problem was with spellings.

Question 8

- (a) **What is counter Trade?**
- (b) **Explain the benefits countries derive from international trade.**

This question was the most unpopular question among the questions. The very few candidates who attempted the question could not perform well, especially the first part, that is, the meaning of counter trade.

Counter trade is the exchange of good and services which are paid for in whole or part with other goods and services rather than with money. Counter trade is trade between two countries by which goods are exchanged for other goods rather than for money. It is a corresponding barter system in an international trade.

Benefits derived by countries from international trade are as follows:

- i. It enables national economies to specialize in the production of those goods and services their industries are best able to produce and in greater volume than if they tried to produce a wider range of products.
- ii. Consumers in a country can enjoy goods and services from all over the world. Businesses in their own country may not be able to produce these products or may only be able to do so at a much higher cost than rival businesses overseas.
- iii. Consumers can also benefit from increased international competition between firms. This will help lower prices and increase product quality.
- iv. Businesses can benefit from economies of large-scale production because they can sell their goods and services to markets all over the world.
- v. Businesses can access the best workforces, natural resources and technologies anywhere in the world.
- vi. Revenue can be derived from international trade as countries collect customs duties for governments.

CLERICAL OFFICE DUTIES

1. GENERAL COMMENTS

The standard of the paper compares favourably with that of the previous year. Generally the performance of the candidates could be described as average.

2. A SUMMARY OF CANDIDATES' STRENGTH

Very few candidates answered the questions very well.

3. A SUMMARY OF CANDIDATES' WEAKNESSES

- Poor preparation.
- Weakness in the English language.

4. SUGGESTED REMEDIES FOR THE WEAKNESSES

- i. Adequate preparation by both teachers and candidates.
- ii. Teachers should find time to teach all the topics well before the examination.

5. DETAILED COMMENTS

Question 1

(CASE STUDY)

- (a) Candidates were expected to **state the qualities of Mr. TunderJah** and the expected answers should include:
 - i. He operates an open-door policy;
 - ii. He is a qualified manager;

- iii. He uses a democratic leadership style/ He involves staff in decision making;
- iv. He is an experienced manager/ He has taken part in several workshops and seminars.

The question was correctly answered by most candidates.

(b)i The question demanded candidates to **mention the weakness of the company secretary** and the expected answers should include:

- i. He was lazy;
- ii. Lateness in sending out notices of meetings;
- iii. He has very little or no regards for statutory regulations relating to meetings;
- iv. Not punctual/lateness to work.

The responses were good. Most students were able to answer this question well.

(b)ii **Challenges encountered by Nakalay Office Furniture Company Ltd** include:

- i. The company does not have a spacious warehouse for storage;
- ii. It sometimes find it difficult to meet customers' orders;
- iii. The closed office layout presently in use is no longer appropriate.
- iv. The location of the company was no longer ideal;
- v. The growing tension at the central business district of Tindiko created environmental problem for the company.
- vi. The location of the company was no longer ideal.

This question was averagely answered by most candidates.

(c) This question required candidates to state factors **to consider when choosing a new location for Nakalay Office Furniture Ltd.** The expected answers should include:

- i. Nearness to the Market;
- ii. Established communication network;
- iii. Fulfillment of statutory requirements;
- iv. Availability of necessary infrastructural amenities;
- v. Accessibility to potential customers;
- vi. Nearness to raw materials;
- vii. Closeness to other companies;

Most candidates were not able to answer this question because they were not able to apply or relate the question to what they have learnt.

(d) Candidates were expected to **indicate the advantages of an open plan office** as follows:

- i. It is easier to set up and maintain;
- ii. Supervision is easy since workers are in view at all times;

- iii. Communication between workers is much easier;
- iv. The office is easy to decorate;
- v. The flow of work is made smooth and free;
- vi. It is much flexible;
- vii. It minimizes movement of works and documents;
- viii. There is economy in the use of floor space;
- ix. Office equipment could be jointly used;
- x. It is relatively cheaper.

The question demanded candidates to state the advantages of an open office. Candidates, however, could not answer correctly because they could not find the answer in the case. They could not apply what they have learnt to the case.

(e) Candidates were expected to **state the action to be taken by the company when convening an Annual General Meeting**. The expected answers were:

- i. Send out notices of meeting to members within a reasonable time.
- ii. Prepare the agenda in consultation with the Chairman;
- iii. Ensure that the right quorum as stated in the Article of Association/Regulations is met;
- iv. Identify and prepare the venue of the meeting;
- v. Prepare the attendance register;
- vi. Provide stationery for use by members;
- vii. Prepare minutes of previous meeting;
- viii. Assist in the preparation of chairman's agenda to guide the chairman during the meeting.

This question was not properly answered.

Question 2

(a) This part of the question required candidates **to identify things to cross-check on petty voucher before making payment**. The answers should include:

- i. Petty cash voucher number;
- ii. Date;
- iii. Description of expenditure/items purchased;
- iv. Amount involved (in words and figures);
- v. Signature of the person preparing the voucher;
- vi. Authorization/approval
- vii. Signature of the person receiving the money
- viii. Name of the institution.

Candidates did not understand this question and therefore answered it wrongly.

- (b) Only a few students attempted to answer this question and those who did could not get it right.

Question 3

- (a) The candidates were to **indicate reasons for dishonouring a cheque**. The answers should include:
- i. When the amount in words is different from the amount in figures;
 - ii. When the signature on the cheque differs from the specimen signature in the bank;
 - iii. When the cheque is stale or over six months old;
 - iv. When there is insufficient funds in the account;
 - v. On the instruction of the drawer/when the drawer stops payment of the cheque;
 - vi. At the order of a court;
 - vii. If a post-dated cheque is presented before the due date;
 - viii. If the changes are made on the cheque without endorsement/signature;
 - ix. If it is mutilated or defaced;
 - x. When it bears no date or it is not properly dated.

The question was well answered.

- (b) The question required candidates to **state and explain three types of accounts commonly operated by commercial bank customers**.

Candidates were able to state the types of account but were unable to explain the features.

Question 4

- (a) Candidates were expected **to explain the following:**

i. Standing order

ii. Credit transfer

iii. Postal order

v. Post-dated cheque

- i. Standing Order is used where a fixed amount has to be paid directly by the bank concerned to the payee's account either monthly, half-yearly or annually.

- ii. Credit Transfer is the system of payment whereby payments can be made to various creditors at various banks without the use of separate cheques but by using only one cheque. It must be done with the consent of the creditor.
- iii. Postal Order is a convenient way of remitting small sums through the post. Postal orders are issued by the post office for various denominations.
- iv. Post-dated cheque is a cheque which is dated ahead of the due date. The bank does not credit the customer's account until the due date.

Most candidates were able to explain all of them except credit transfer which posed difficulty to them.

- (c) Candidates were to state **the requirements of a valid cheque**. Most candidates seemed to be confused.

Question 5

- (a) Candidates were expected to **give reasons for summary dismissal of an office worker**. The answers include:

- i. Stealing in the office;
- ii. Persistent drunkenness in the office;
- iii. Gross insubordination;
- iv. Disloyalty/disclosure of business secrets to outsiders;
- v. Sexual harassment/ indiscretion;
- vi. Fighting in the office;
- vii. Wilful misconduct of a worker causing financial loss to the business;
- viii. Gambling in the office;
- ix. Persistent lateness;
- x. Persistent absenteeism.

This question was averagely answered.

- (b) Candidates were expected to **state good work habits of an office worker**. The expected answers should include:

- i. Honesty/sincerity
- ii. Hard work
- iii. Competence;
- iv. Dependability
- v. Tactfulness/diplomacy
- vi. Etiquette;
- vii. Initiative;
- viii. Loyalty
- ix. Adaptability;
- x. Punctuality
- xi. Responsibility;
- xii. Polite/courteous;
- xiii. Smart/suitably dressed;
- xiv. Good communication skills.

Most candidates answered this question very well.

Question 6

(a) Candidates were to **state the duties of the receptionist**. The expected answers are:

- i. Petty cashier's duties;
- ii. Operation of the switch board;
- iii. Accepting deliveries;
- iv. Dealing with small sales, e.g. journals
- v. Keeping records of daily transactions;
- vi. Keeping records of visitors;
- vii. Receiving visitors;
- viii. Taking down messages;
- ix. Keeping the reception tidy.

Most candidates were only able to state duties such as receiving visitors and keeping the office tidy.

(b) Candidates were to **provide information from reference sources** such as Post office guide, Travel Guide, Atlas, Trade Journal, Tourist Guide Telex Directory, and Medical Directorate.

A few candidates failed to provide the requisite answers.

Question 7

(a). Candidates were to **explain the following terms**:

- i. **Authority**
- ii. **Delegation**
- iii. **Span of Control**
- iv. **Unity of Command**

Most candidates answered this question well.

(b) Candidates were able to **explain organizational** chart as:

A diagrammatic representation of the structure of an organization. It is a graphical representation of the structure of an organization which can be seen at a glance.

This question was well answered.

FINANCIAL ACCOUNTING 2

GENERAL COMMENTS

The standard of the paper compared favourably with the previous ones and was within the capability of an average candidate. The question complied with the requirements of the syllabus; no question was set outside the syllabus.

Requirements of the various questions were clear and without any ambiguity.

It was observed that the candidates who attempted the question on the effect of errors on draft net profit and the corrected net profit did not understand the question and performed poorly.

Relatively, candidates performed better in section 'A' (theory) compared with section 'B' (Practice).

On the whole, a below average performance was recorded.

A SUMMARY OF CANDIDATES' STRENGTHS

Few commendable features that were noticed were:

Precise and concise answers:

Answers given to some of the questions in Section 'A' were precise and straight to the point.

Adherence to Rubrics

Candidates followed the rubrics by attempting the required number of questions.

A SUMMARY OF CANDIDATES' WEAKNESSES

- **Preparation of accounts with incomplete headings.**
Candidates prepared accounts without providing appropriate headings.
- **Non-adherence to specific requirements in Section 'A'**
For example in question 1(c) candidates explained their answers when the requirement was to list the points.
- **Pre-conceived ideas as to the requirements of certain questions.**
In answering Question 8, candidates wrongly assumed that every question on correction of errors should involve preparation of journals.
- **Preparation of Trading Account in disorderly manner:**
In the preparation of trading account many candidates added up or deducted items without following the correct order.
- **Difficulty in preparing bank reconciliation statements:**
Most candidates have difficulty preparing the bank reconciliation statements, because the cash book had a credit balance.

SUGGESTED REMEDIES

- Course instructors should emphasize the need to show detailed workings prior to preparation of accounts.
- Financial Statements should correctly be headed. Monetary denominations should also be indicated in the financial statements.
- More ingenious ways should be devised by instructors in handling the effect of errors in reported profit and how to prepare a statement of corrected net profit or loss.
- Calculation of accounting ratios should be done in an orderly and in logical sequence. Final answers should be expressed as appropriate.
- Candidates should learn to adjust accruals and prepayments in account form rather than in statement form.

DETAILED COMMENTS

Question 1

Introduction

This was a three-part question on cash book and accounting records. The requirements were:

- (a) **What is a cash book?**
- (b) **State seven benefits of keeping accounting records in a business.**
- (c) **List five source documents used in preparing the cash book.**

It was a popular question which recorded an average performance.

STRENGTHS

Ability to state the following benefits of keeping accounting records:

- It helps management to make references to past transactions.
- It helps to ascertain the payables by the business.
- To satisfy legal requirement.
- It helps to prepare final accounts of a business.
- It helps business to ascertain profit or loss made.

The following source documents were stated

- Pay-in-slips
- Receipts
- Cheques

WEAKNESSES

- The explanation of the cash book was restricted to the fact that “it contains records of all cash and cheque transactions.
- Stating the following as source documents in ‘C’
 - Invoices
 - Petty Cash Voucher
 - Debit Notes
 - Credit Notes
- Bank counterfoils written as “Bank counter takes “

- Counterfoils as Bank counterfoils in 'c'.
- Detailed descriptions of source documents instead of listing them as required by the question.

RECOMMENDATIONS

- The explanation of cash book should contain these three elements.
 - It is a book of original entry
 - It contains records of all cash and cheque transactions
 - All cash and cheques received are debited in this book while all cash and cheques paid are credited.
- The following are additional benefits of keeping accounting records in a business.
 - It provides information for future planning (budgeting)
 - It facilitates comparison within and between firms
 - It helps users of accounting information to take investment decisions
 - It helps check embezzlement and other fraudulent activities
 - Financial records help management to make decision.
- 'C' the following should be noted
 - Cheque counterfoils not counterfoils
 - Bank statements not statements
 - Payment Vouchers not Petty Cash vouchers

Question 2

- (a) **Define and list two classifications of each of the following:**
 - (i) **Assets;**
 - (ii) **Liabilities.**
- (b) **State and explain the factors to be considered in determining the annual depreciation charge for a fixed asset.**
- (a) It was a fairly popular question. Performance was above average.

- Assets and liabilities were correctly defined. They were also correctly classified as Non-Current Assets/Fixed Assets and Current Assets for Assets and Non-Current/Long-term and Current Liabilities for liabilities.
- Candidates were able to state the factors to be considered in annual depreciation charge:
 - Cost
 - Estimated useful life of the asset
 - Estimated scrap/residual value

- Few candidates classified assets as tangible assets.
- Inability to explain 'cost' and 'estimated scrap value'
- Incorrect spelling of scrap value.
- Method of depreciation incorrectly stated as a factor in 'b'
- In few instances, scrap value was explained as rate of depreciation
- The cost in 'b' should be explained as
 - The amount paid for the acquisition of the asset:

- Estimated scrap value is
 - The expected value at which the asset could be disposed of after its estimated useful life.

- Incomplete answers such "as it is the expected value of the asset" did not attract any marks.

Question 3

Describe three features of each of the following statements:

- (a) **Receipts and Payments Account;**
- (b) **Income and Expenditure Account;**
- (c) **Trading Account;**
- (d) **Profit and Loss Account;**
- (e) **Appropriation Account of a partnership**

INTRODUCTION

The question tested candidates understanding of the features of the financial statements. They were required to describe three features of each of the following:

- (a) Receipts and Payments Account

- (b) Income and Expenditure Account
- (c) Trading Account
- (d) Profit and Loss Account
- (e) Appropriation Account of a partnership.

It was a poorly attempted question.

STRENGTHS

- Few candidates stated that the Receipts and Payments Account is a real account.
 - Is a prime book
 - Has opening and closing balances
- That features of 'b' – 'e' include each being a nominal account.

WEAKNESSES

- Listing of items in each of the accounts instead of describing the features of Profit and Loss:
 - Rent and Rates
 - Salaries
 - Insurances
- Incomplete descriptions
 - E.g. Income and Expenditure Account
 - It has closing balance
 - Profit and Loss Account
 - It is used to find net profit

RECOMMENDATIONS

- The question required candidates to describe features not to list items in the said statements. The features include
- Receipts and Payments Account
 - It records both capital and revenue transactions
 - The closing balance, before balance is transferred to the balance sheet
 - Entries therein are supported by source documents.
- Income and Expenditure Account
 - It records revenue receipts and revenue expenditure

- It allows adjustments for prepayments and accruals
- Its closing balance represents surplus or deficit
- It is used by not-for profit making organization.

Trading Account

- It is used to determine cost of goods available for sale.
- It is used to determine cost of goods sold.
- It is used to ascertain gross profit or gross loss.
- It is prepared by trading entities.

Profit and Loss Account

- It is used to ascertain net profit or loss
- It allows adjustments for accruals and prepayments, etc.
- Appropriation Account of a Partnership
 - It is an account in which the profit and loss for the partners is distributed
 - It shows interest on partners drawings
 - It shows partners' salaries for the period

Question 4

Classify the following

- **Purchase of land**
- **Purchase of motor vehicle**
- **Rent received**
- **Repairs to motor vehicle**
- **Fuel cost for using the vehicle**
- **Sale of land previously bought**
- **Interest on loan to purchase land**
- **Wages of cleaner**
- **Payments for carriage inwards on machine bought**
- **Installation cost of machine**
- **Cost of repairs to a factory building**
- **Cost of papers used in the accounts department**

- **Proceeds from disposal of motor vehicle**
- **Commission received from a transaction**
- **Legal fees paid in buying a land into:**

(a) **Capital expenditure;**

(b) **Revenue expenditure;**

(c) **Revenue receipts**

- It was meant to test candidates' grasp of the distinction between capital expenditure and revenue expenditure: Capital receipts and revenue receipts.
- It was a popular question recording an above average performance.

STRENGTHS

Majority of candidates were able to put together the following classifications:

(a) Capital expenditure

- Purchase of land
- Purchase of motor vehicle

(b) Revenue expenditure

- Repairs to motor vehicle
- Fuel cost for using the vehicle
- Wages of cleaners

(c) Revenue receipts

- Rent received

WEAKNESSES

The following classifications were incorrectly made:

- Sales of land previously bought as revenue receipt
- Interest on loan to purchase land as revenue expenditure
- Legal fees paid in buying a land as revenue expenditure
- Installation cost of machine as revenue expenditure
- Proceeds from disposal of motor vehicle as revenue receipt

Guess work evidenced by placing some items under two or more classifications. No marks were awarded.

RECOMMENDATIONS

The classifications in addition to the correct ones indicated above are:

(a) Capital expenditure

- Payment for carriage inwards on machine
- Installation cost of machine
- Legal fees paid in buying a land
- Interest on loan to purchase land

(b) Capital receipts

- Sale of land previously bought
- Proceeds from disposal of motor vehicle

(c) Revenue receipts

- Rent received
- Commission received

Candidates should note the following:

- If expenditure is directly incurred in bringing a non-current asset into use for the first time it is capital expenditure.
- If expenditure improves a non-current asset by making it superior to what it was when it was first owned by the organization, it is capital expenditure.
- All other expenditures are revenue expenditure.

Question 5

Alex Co. Limited is a manufacturing company. The following balances were extracted from its books on 30th September, 2012:

Stock	01/10/2011	Le
	Raw materials	9,600
	Work-n-progress	13,000
	Finished goods	11,200
Sales		190,000
Carriage on raw materials		490
General expenses		8,400
Selling expenses		17,280
Discounts allowed		480
Discounts received		640
Carriage outwards		760
Production wages		42,000
Office salaries		1,620
Purchase of raw materials		56,000
Returns inwards		3,000
Factory rent		13,600
Office insurance		9,600
Depreciation of plant and machinery		1,640
Stock	30/09/2012	
	Raw materials	11,800
	Work-in-progress	13,040
	Finished goods	14,400

Additional information:

Good manufactured during the year are to be transferred to the trading account at Le 130,000.

You are required to prepare the necessary accounts to show clearly:

- (a) Cost of raw material used;**
- (b) Prime cost;**
- (c) Cost of production;**
- (d) Gross manufacturing profit;**
- (e) Gross profit on sales;**
- (f) Net profit.**

- It was a popular and fairly well attempted question.

STRENGTHS

- Ability to prepare Manufacturing Account highlighting cost of raw materials used and prime cost.

WEAKNESSES

- Inability to ascertain the manufacturing profit as the difference between the market value of Le 130,000 and cost of production of the Le 111,490 i.e. Le 18,510.
- Treating sales of Le 190,000 as a credit entry in the manufacturing account in place of the market value of Le 130,000.
- Showing the manufacturing profit of Le 18,510 in the Trading Account instead of in the Profit and Loss Account i.e. Manufacturing Profit is carried down in the manufacturing Account and brought down in the Profit and Loss Account.

- Treating selling and distribution expenses as part of the factory overheads.
- Production wages of Le 42,000 were incorrectly treated as a component of factory overheads.

RECOMMENDATIONS

- The correct treatment of the market value of Le 130,000 is as follows:
DR Trading Account + (to be added to the opening stock of finished records)

CR Manufacturing Account

- The factory overheads in the question were:
 - Factory rent Le 13,600
 - Depreciation on plant & Machinery 1640.

Instructors should emphasize which items qualify as Direct Cost, Director Materials and factory overheads.

- The production wages of Le 42,000 is a direct cost and should be added to the cost of raw materials used (Le 54,290) in order to arrive at the Prime Cost of Le 96,290

Question 6

Johnson's cashbook showed an overdrawn balance of N3, 000 on 31st December, 2012 on his current account.

The balance as per the bank statement was an overdrawn balance of N800. Further investigation showed the following:

- **Cheque drawn amounting to N5,000 had not been presented for payment.**
- **Cheque amounting to N2,500 entered in the cashbook as paid into the bank has not yet been cleared by the bank.**

- A cheque book costing N400 has been charged in the bank statement but not entered in the cashbook.
- A dividend of N400 paid direct to the bank had not been recorded in the cashbook.
- A cheque for N1,200 drawn on his current account has been charged by the bank to his deposit account.
- A cheque for N500 paid into the bank has been dishonoured and shown as such by the bank, but no entry has been made in the cashbook.
- The payment side of the cashbook has been undercast by N700.
- Bank charges of N300 entered in the bank statement has not been entered in the cashbook.

You are required to prepare:

- (a) **Adjusted cashbook;**
- (b) **Bank Reconciliation Statement**

As is usually the case with questions on bank reconciliation, it was a popular question.

Performance was slightly above average. It was ascertained that candidates could have performed better if they had not stuck to their stereotyped presentation of 'adding and or 'subtracting' transactions irrespective of whether the cash book (bank) balance is a debit or credit.

STRENGTHS

- Bold attempt to adjust the cash book
- Few candidates were able to correctly prepare the reconciliation statement using either the revised cash book balance or the bank statement balance.

WEAKNESSES

- Incorrect heading of the reconciliation statement
- Inability to treat uncredited and un-presented cheques when preparing the reconciliation applying an overdraft (either the cash book balance or the bank statement balance)
- Incorrectly treating the N1,200 error made by the bank as an adjusting entry in the cash book.

RECOMMENDATIONS

- The statement should correctly be headed i.e.
 - JOHNSON
 - Bank Reconciliation Statement as at 31/12/12.
- The reconciliation is effected as follows:

	N	N
Balance as per adjusted cash book		(4,500)
Add Unpresented cheques	5000	
Bank error	<u>1200</u>	<u>6,200</u>
		1700
Less Uncredited cheque		<u>2500</u>
Bal. (o/d) as per bank statement		(800)

If the OR 4,500 is not shown in brackets, the method adopted by most authors (in typical textbooks used by candidates) may be used:

	N	N
Balance as per adjusted cash book		4,500 o/d
Add uncredited cheques		<u>2500</u> o/d
		7,000 o/d
Less unpresented cheques	5000	
Bank error	<u>1200</u>	<u>6200</u>
Balance as per bank statement		<u>800</u> o/d

Question 7

The trial balance of Ewan as at December 2010 is as follows:

	Dr.	Cr.
	D	D
Share capital		100,000
Motor van at cost	120,000	
Provision for depreciation:		
Motor van (1/1/2010)		44,000
Sales and purchases	389,814	538,266
Returns inwards and outwards	526	165
Rents and rates	7,500	
Insurance	8,000	
General expenses	9,000	
Salaries and wages	59,628	
Interest	5,000	
Debtors and creditors	50,820	13,512
Bad debts	1,629	-
Provision for doubtful debts (1/1/2010)		2,053

Directors salaries	28,000	
Stock (1/1/2010)	85,716	
Profit and Loss Account		87,400
12% debentures		50,000
Bank	69,763	

	835,396	835,396
	=====	

Additional information:

- **Unpaid salaries and wages at 31st December 2010 – D7,000;**
- **The provision for doubtful debts is to be made on debtors at 10%;**
- **Rents and rates owing at 31st December 2010 – D4,00**

(a) Trading and Profit and Loss Account for the year ended 31st December,2010.

(b) Profit and Loss Appropriation Account for the year ended 31st December, 2010.

INTRODUCTION

This was a simple question testing candidates knowledge in the preparation of the final accounts (excluding the balance sheet) of a limited liability company from a trial balance with additional notes. It was a fairly popular question recording average performance.

STRENGTHS

- Ability to prepare the Trading Account portion of the account.

WEAKNESSES

- The figures for the following items were incorrectly arrived at (and subsequently debited to the profit and loss account):
 - Provision for doubtful debts
 - Interest on debenture
 - Insurance
 - Salaries and wages

- Inability to prepare the profit and loss account
- Appropriation Account
- preparation of the balance sheet which was not required
- Debiting the directors salaries to the P/L Appropriation Account.
- Sales and Purchases figures were incorrectly picked from the trial balance as D389814 and D538266 respectively.
- Haphazard arrangement in the Trading Account

RECOMMENDATIONS

- The sales and Purchases figures are D538,266 and D389,814 respectively.
- Instructors should lay emphasis on how to adjust for accruals and prepayments in the final accounts.
- In statement form, the items should be worked out as follows:

	D	D
➤ Insurance	8,000	
Less prepaid	<u>2,800</u>	5,200

➤ Salaries and Wages	59,628	
Add Accrued	<u>7,000</u>	66,628

➤ Interest on debenture		
Paid	5,00	
Accrued	<u>1,000</u>	6,000

OR

12% of 50,000		6,000
---------------	--	-------

➤ Provision for doubtful debts (10% x 50820 – 2053)		3,029
--	--	-------

(D5082 – 2053)

➤ Rent & Rates		
Paid	7,500	
Add Accrued	<u>4,000</u>	11,500

- Teachers should encourage candidates to prepare separate accounts when effecting adjustments e.g.

Rent and Rates

31/12/10	D	31/12/10	D
Bank	7,000	Profit & Loss	11,500
Bal. c/d	4,000		
	-----		-----
	11,500		11,500
	-----		-----
1/1/11	Bal. b/d	4,000	

- The profit and appropriation Account is as follows:

Ewan

Profit and loss appropriation account for the year ended 31 December 2010

	D
Profit and loss account 1/1/2010	87,400
Net profit for the year	<u>2,389</u>
	89,789
Less: Ordinary share dividend	10,000
Retained profit	79,789

- The dividend is calculated as 10% x D10,000 i.e. D10,000 and debited to the profit & loss appropriation account not to the profit and loss account.
- The directors salaries of D2,800 is to be debited to the profit and loss account not to the P/L appropriation account.
- The Trading account should be prepared in an orderly manner, highlighting net sales and net purchases i.e.

➤ Sales

D538,266

Less returns inwards 526
537,740

➤ Purchases 389,814
Less returns outwards 165
389,649

Question 8

INTRODUCTION

The question set out to test candidates' ability to prepare a statement showing the effect of errors on draft net profit and the corrected net profit for the year 2010.

It was a popular question but it was poorly answered.

STRENGTHS

No commendable features worth reporting on.

WEAKNESS

- Virtually all the candidates who attempted the question prepared journal entries and suspense account which were not required. The effect of the errors on the draft profit and the corrected net profit (after accounting for the errors) were left out.
- The answers produced portrayed lack of understanding of impact of transactions on net profit or loss.

RECOMMENDATIONS

- Instructors should evolve or devise more ingenious ways of handling the topic
- The recommended solution to the question is:

(a) Effects of errors on the net profit

Error	Effect of error on draft net profit
(i) Overstatement of purchases	Profit was understated
(ii) Sales Account under cast	Profit was understated
(iii) Discounts received added to Discount allowed	Profit was understated
(iv) Accrued telephone charges omitted	Profit was overstated
(v) Loose tools debited to purchases	Profit was understated
(vi) Stock purchased was not posted	Profit was overstated
(vii) Bad debts written off not posted	Profit was overstated
(viii) Goods withdrawn not entered	Profit was overstated

(b) Statement of Corrected Net Profit for the year to 31 December 2010

	<u>GH¢</u>	<u>GH¢</u>
Net Profit as per draft account		4,000
Add Purchases over stated	8,000	
Sales under cost	12,000	

Discount received wrongly treated	1,400	
Loose tools treated as purchases	400	
Stock withdrawn	<u>300</u>	<u>22,100</u>
		26,100
Less Telephone charges omitted	600	
Purchases omitted	7,000	
Bad debts omitted	<u>9,50</u>	<u>8,550</u>

Question 9

INTRODUCTION

The question was in two parts. Part 'a' required candidates to prepare the balance sheet from a list of balances. It was also to test how the difference between the balance sheet totals would be resolved. In Part 'b', candidates were expected to demonstrate their knowledge in the calculation of the following ratios:

- (i.) Acid test ratio
- (ii.) Working capital
- (iii.) Current ratio
- (v.) Capital employed

It was a fairly popular question. Performance was above average with part 'a' slightly better than 'b'.

STRENGTHS

Majority of the candidates were able to calculate the current ratio and Acid Test Ratio.

WEAKNESSES

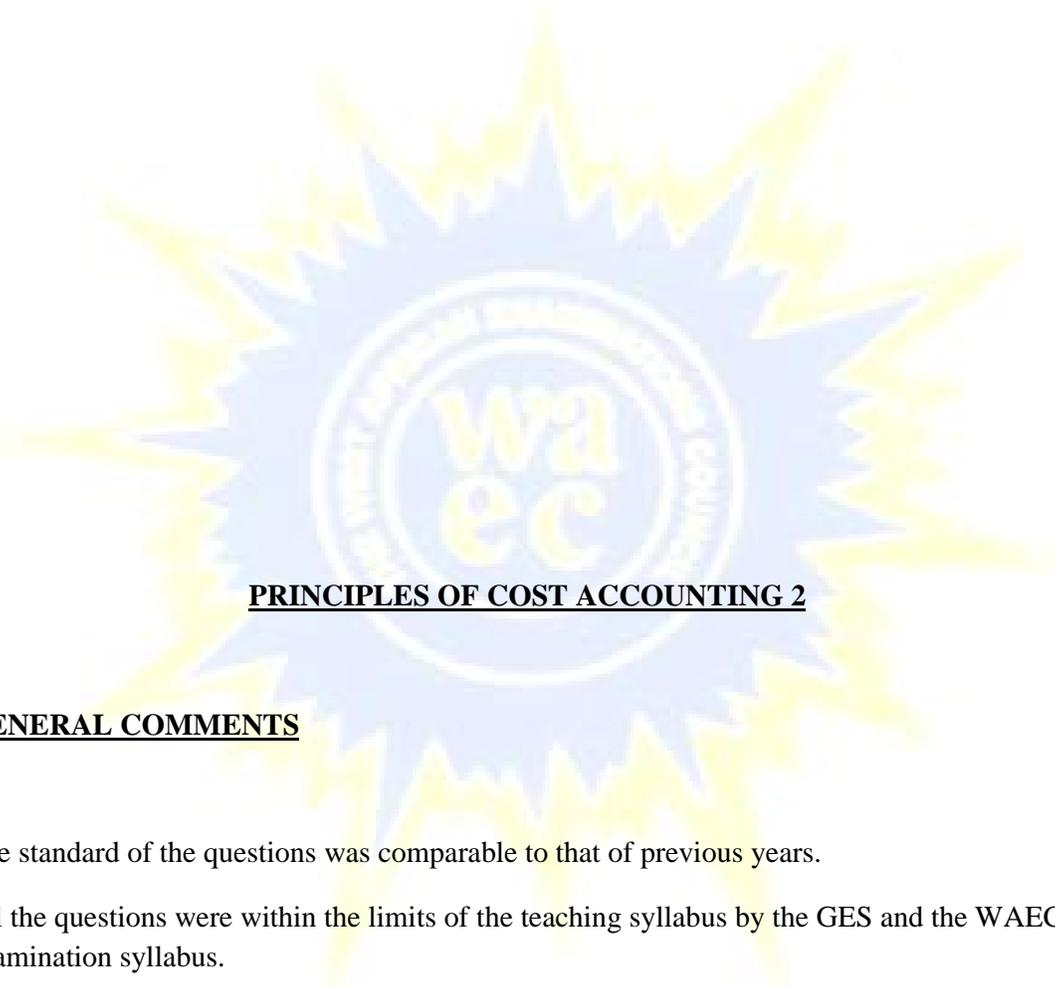
- Majority of the candidates could not show the difference in the balance sheet totals should be treated in Part 'a'.
- Attempting to calculate the ratios in 'b' without first stating the formula for each ratio.
- Detailed incalculating capital employed.
- Incorrect expression of final figures for Acid Test ratio and current ratio in monetary terms instead of as ratios. E.g. Acid Test Ratio as 1.47 instead of 1.47:1.

RECOMMENDATIONS

- The deference between the total assets of N 298, 073 and capital and liabilities of N 298,053 of N20 is to be placed in a suspense account to be added to the current liabilities.
- In calculating the ratios in 'b', the following steps should be employed:
 - State the formula e.g. Current Ratio: $\frac{\text{Current Assets}}{\text{Current Liabilities}}$
 - Pick relevant figures : $\frac{\text{N } (31,664 + 22, 890 + 48219)}{\text{N } 34,730 + 2,440}$
- Sum up the figures $\frac{\text{N } 102,773}{\text{N } 37,170}$

- Express final answers as appropriate: 2.76:1
=====

- Capital employed could be defined as :
 - Total assets less current liabilities
 - Fixed assets plus working capital
 - Ordinary share capital + Debentures + Retained Earnings.

The logo of the West African Examinations Council (WAEC) is centered on the page. It features a blue sunburst design with a circular emblem in the center containing the letters 'waec' in a stylized font. The text 'WEST AFRICAN EXAMINATIONS COUNCIL' is written around the inner circle.

PRINCIPLES OF COST ACCOUNTING 2

GENERAL COMMENTS

The standard of the questions was comparable to that of previous years.

All the questions were within the limits of the teaching syllabus by the GES and the WAEC examination syllabus.

The performance of candidates also followed the normal trend with a few brilliant performance and majority of candidates obtaining average marks.

This year, quite a lot of below average to poor performances was observed.

A SUMMARY OF CANDIDATES' STRENGTHS

Candidates' performance in the essay type of questions showed a remarkable improvement. There was considerable improvement in the language used by candidates which resulted in more clarity in answers provided. This trend needs to be encouraged.

There was also an improvement in the presentation of solutions provided in the practice questions. This enabled candidates to earn higher marks e.g. it was not difficult to identify the relevant materials.

A SUMMARY OF CANDIDATES' WEAKNESSES

The greatest weakness observed was the apparent lack of adequate preparation for the examination on the part of certain candidates. This was clearly evident in their answers to some practice questions.

Some candidates also wrote long preambles to their answers which did not attract any marks.

SUGGESTED REMEDIES

Candidates are advised to adequately prepare for the examination. A lot of practice with past examination questions would go a long way to improve performance.

It is also advised that, candidates should concentrate on answering the question itself as long preambles do not attract marks.

DETAILED COMMENTS

Question 1

This question was on the introduction to Cost Accounting. Candidates were required to **explain relevant costing terminologies**. Candidates were expected to mention and explain terminologies as they are used in Cost Accounting.

The question was attempted by a good number of candidates and was very well answered on the average. Candidates used different explanations to explain some of the terms e.g. 'Cost'

was explained using both costing and economics definitions which were all accepted for full marks.

Candidates were penalized for definitions such as: 'conversion cost is production cost less raw materials' and 'prime cost being the summation of all direct cost.' Also candidates did not get the full marks if they explained 'administrative cost as cost of administration.'

Question 2

This question was on materials control and specifically on methods of pricing stock issues.

Candidates were required to **give five advantages of using the weighted average and five disadvantage of using last in first out (LIFO) methods of pricing material issues.**

This question was very well answered by the candidates who attempted it. Many candidates were able to correctly provide at least three points for each method of pricing.

For the advantages, candidates were able to provide answers like:

- (1) It is acceptable to the tax authorities.
- (2) It is simple to administer.
- (3) It makes comparison between jobs easy.
- (4) No unrealized stock profits or losses occur.

On the LIFO, candidates were able to state that it was not acceptable to the tax authorities, that it was not favourably for job comparison or that it was administratively clumsy.

Some candidates however lost marks for interchanging the points between the two methods and for imprecise answers like "prices of stock are overstated" instead of adding that this happens in times of falling prices.

Question 3

This question was on Labour Remunerations and specifically on Incentive Schemes.

Candidates were required to **explain incentive schemes** as a method of remuneration which aims at encouraging efficiency among workers.

Features of a good incentive scheme which candidates were expected to give included:

- (i) It should be simple to administer;
- (ii) It should be economical to operate;
- (iii) Payment should be made promptly;
- (iv) There should not be any limit to earning;
- (v) Both employers and employees should agree on it;
- (vi) Employees should be able to compute their own wages.

The performance of candidates was also generally above average. Many candidates were able to provide convincing answers for the definition of incentive schemes. A few candidates however defined it as “a method of labour remuneration” and they did not earn any marks for that. However answers provided for the features of a good incentive scheme was not satisfactory.

Some candidates rather gave the advantages of incentive schemes instead of the features.

Many candidates therefore did not earn maximum marks on the differentiation between overtime and bonus schemes. Candidates were awarded marks only when they attempted to differentiate the two. Candidates continue to define bonus wrongly as extra reward for producing more or just as extra salaries given at the end of the year.

A Bonus scheme is intended to reward employees for their efficiency in saving cost for an organization through the saving of time, whereas an overtime scheme is intended to reward employees for extra time worked.

Question 4

This question was on budgetary control. Candidates **were required to explain a budget manual, budgetary control, and also explain five purposes of a budget.**

Candidates were expected to describe a budget manual as a document that contains the processes for preparing a budget. It is a written set of instructions that serves as a reference book for a company's budget.

Budgetary control is expected to be explained as the establishment of budgets relating the responsibilities of executives to the requirements of a policy and the continuous comparison of actual with budgeted

results in order to take corrective actions.

The purposes of a budget were expected to include explanations for planning, co-ordinations, control, performance evaluation, communication of policies and motivation.

Answers provided were relatively accurate in most cases, however, for budget manual some candidates gave wrong answers like “a document used to record budget.

Also for the purposes of a budget, some candidates gave the advantages of preparing a budget which though similar to the purposes of a budget, was not exactly the same therefore losing some marks in those cases.

Question 5

This was a practice question on marginal costing and specifically on break-even analysis. Candidates were provided with information from which they were required to **calculate**

(a) contribution to sales ratio, break-even point in units and sales value, units to be sold to make a profit of GH¢10,000 and the margin of safety as a percentage of sales:

Contribution to sales ratio is computed as:

$$\frac{\text{Contribution}}{\text{Sales}} \quad \text{or} \quad \frac{\text{Contribution per unit}}{\text{Selling Per unit}}$$

Candidates were therefore required to calculate contribution per unit before computing the contribution to sales ratio as $\text{GH}\text{\textasciitilde}30 = 30\%$

$\text{GH}\text{\textasciitilde}100$

Break-even point in units is $\frac{\text{Fixed Cost}}{\text{Contribution per unit}}$

The answers for breakeven point per unit multiplied by the selling price gives the break-even point in sales value.

The expression of margin of safety as a percentage of budgeted sales was however a disaster. Candidates were expected to compute the margin of safety as budgeted sales less break-even point and compute the formula as: $\frac{\text{Margin of Safety} \times 100}{\text{Budgeted Sales}}$

Budgeted Sales

Candidates produced a host of different formula, the closest to the correct answer being

$\frac{\text{Budgeted Sales}}{\text{Margin of Safety}}$

Margin of Safety

Question 6

This was a Job Costing question, where candidates were required to **compute the cost and selling price of a job** from given information. Candidates were expected to compute the cost of the job showing subtotal for direct materials, direct labour, royalties, prime cost and production overheads.

This was quite a well answered question. Many candidates were able to compute the contribution per unit i.e. GH¢ (100 – 70) GH¢30 and gave this answers as the contribution to sales ratio.

Quite a number of candidates obtained the production cost. The addition of selling and administration cost gives the total cost of the job. $\frac{25}{100}$ or $\frac{20}{80} \times$ the cost of the job and this will be added to the total cost of the job to give the selling price.

Many candidates were able to correctly obtain the sub- totals for direct material and direct labour. Some candidates did not add the payment for royalties before obtaining the prime cost and since the selling and administration cost depended on the prime cost, that figure was wrong for most candidates. Some candidates also computed the profit margin as if it were a make-up i.e. 20/100 instead of 20/80 or 25/100.

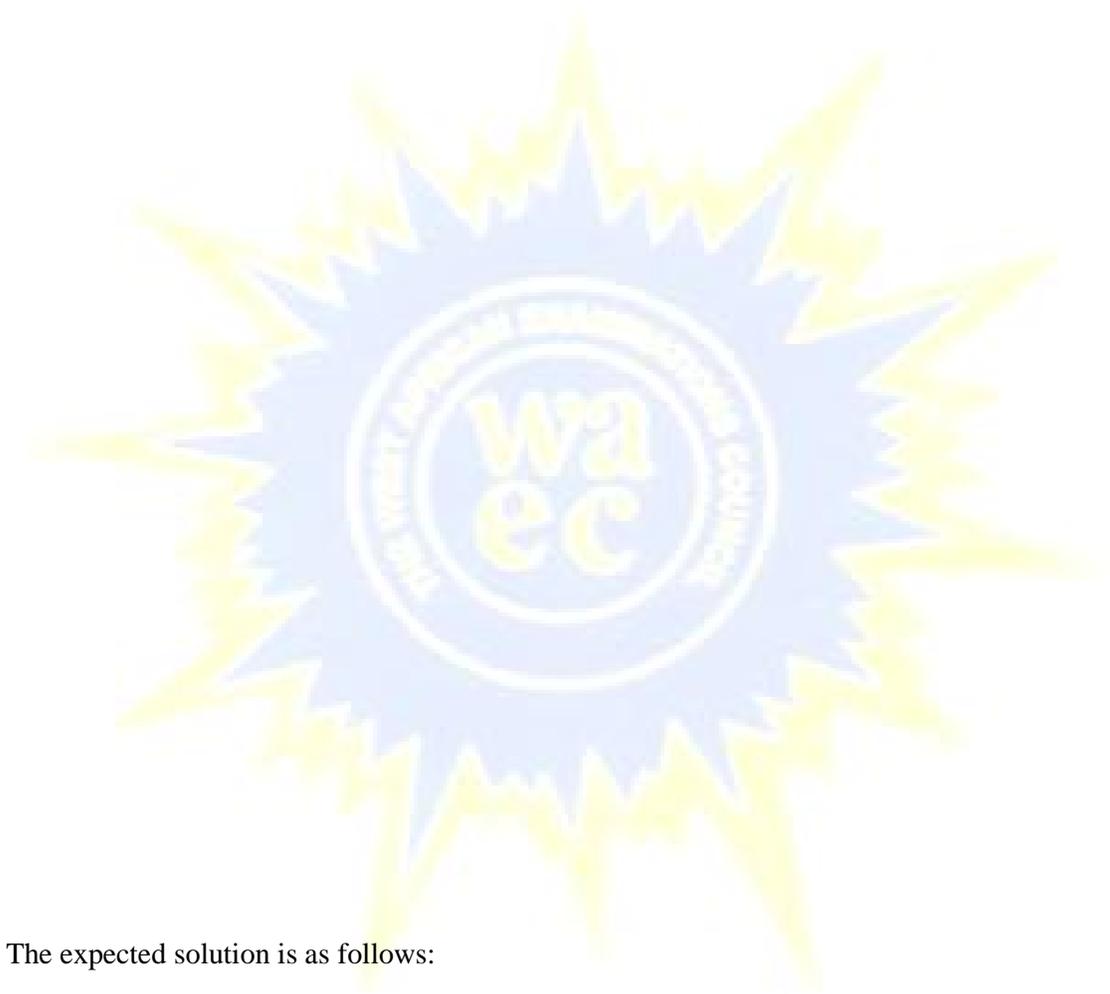
Question 7

This question was a practice question on budgets, and specifically on the preparation of a cash budget. Candidates were required to **prepare a schedule of cash receipts from customers or a cash budget for 3 months.**

This was the question which was least attempted by candidates. Less than 5% of candidates attempted this question and the performance was the poorest experienced in recent times in this type of question.

Most candidates who attempted this question could not correctly compute the receipt from customers, neither could they correctly post the payment for purchases which did not require any computation.

The only items that candidates were able to place correctly were the opening cash balance of (76,000) and the overheads for the 3 months. The payment of dividends and debentures were even placed by some candidates as receipt.



The expected solution is as follows:

1. (a) Tiana Company Ltd,Cash collection schedule for April – June 2013

	APRIL	MAY	JUNE
--	-------	-----	------

	GH¢	GH¢	GH¢
<u>February sales</u>			
480,000 × 12%	57,600		
<u>March sales</u>			
600,000 × 60% × 95%			
600,000 × 25%	150,000		
600,000 × 12%			
<u>April sales</u>			
780,000 × 60% × 95%	444,600		
780,000 × 25%			
780,000 × 12%			
<u>May sales</u>		72,000	
720,000 × 60% × 95%			
720,000 × 25%			
<u>June sales</u>			
840,000 × 60% × 95%			
	652,200		
		195,000	
			93,600
		410,400	
			180,000
			478,800
		677,400	752,400

(b) Tiana Company Ltd, Cash Budget for the period April – June 2013

	<u>April</u> GH¢	<u>May</u> GH¢	<u>June</u> GH¢
<u>Receipts</u>			
Sales	<u>652,200</u>	<u>677,400</u>	<u>752,400</u>
<u>Less Payments</u>			
Purchases (Creditors)	576,000	672,000	720,000
Overheads	10,500	10,500	10,500
Dividends	-	-	6,500
Debentures (Redeemed)	<u>-</u>	<u>41,600</u>	<u>-</u>
Total Expenditures	<u>586,500</u>	<u>724,100</u>	<u>737,000</u>
Receipts Less Payments	65,700	(46,700)	15,400
Add Balance b/d	<u>(76,000)</u>	<u>(10,300)</u>	<u>(57,000)</u>
Balance c/f	<u>(10,300)</u>	<u>(57,000)</u>	<u>(41,600)</u>

Question 8

This question was on overheads and specifically on overhead absorption rates. Candidates were required to **calculate fixed overhead absorption rates from given information.**

Candidates were expected to obtain the total of each of the basis i.e. direct material cost, machine hours, prime cost, units manufactured and direct labour hours, by adding the figure for the 3 departments.

The overhead absorption rate then would be computed as $\frac{\text{total fixed overhead}}{\text{Total of basis and multiplied by 100}}$

where a percentage is required as in direct material cost and prime cost.

This question generated mixed responses by candidates. Majority of candidates who attempted this question approached it correctly. Some candidates also sought to compute the absorption rates on the basis of each department. This approach by candidates was surprising since the fixed overhead was not given on departmental basis and any attempt to compute departmental absorption rates would be incorrect.

Question 9

This question was a practice question on labour. Candidates were required to **compute basic pay, bonus, total remuneration and effective hourly rate of pay for an employee who was engaged on two jobs, at the same rate of pay for the two jobs.**

Candidates were expected to compute the basic pay based on the time taken rate of pay for the two jobs and add them i.e.

$$\text{Job KP 600} \quad 36\text{hrs} \times \text{H120} = \text{N} \quad 4320$$

$$\text{Job BT 750} \quad 50\text{hrs} \times \text{H120} = \text{N} \quad 6,000$$

N 10,320

=====

The bonus was to be based on the Rowan Scheme i.e. $\frac{\text{Time Taken} \times \text{Time Saved} \times \text{Rate}}{\text{Time allowed}}$

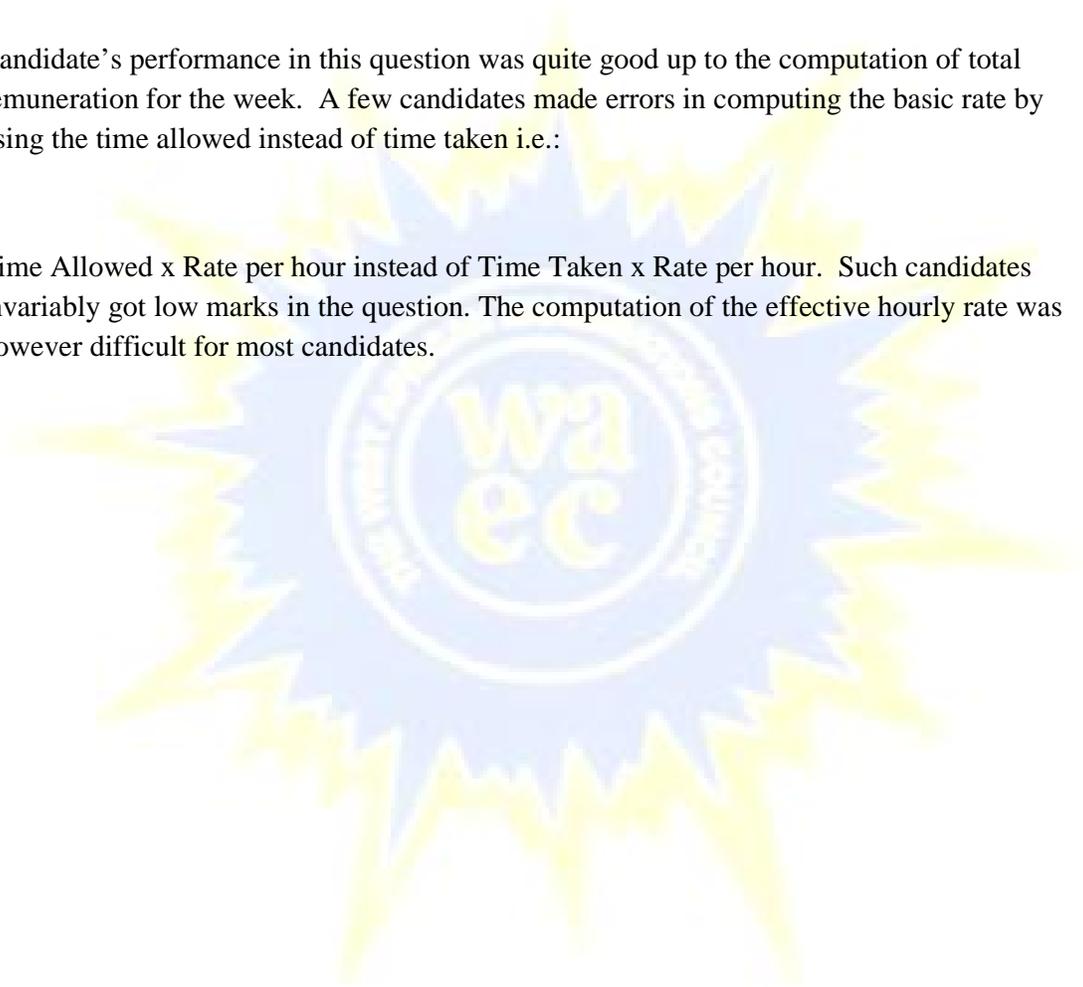
This was to be computed for both job separately and added. Since the same rate was used, candidates who combined the jobs got the same correct answer.

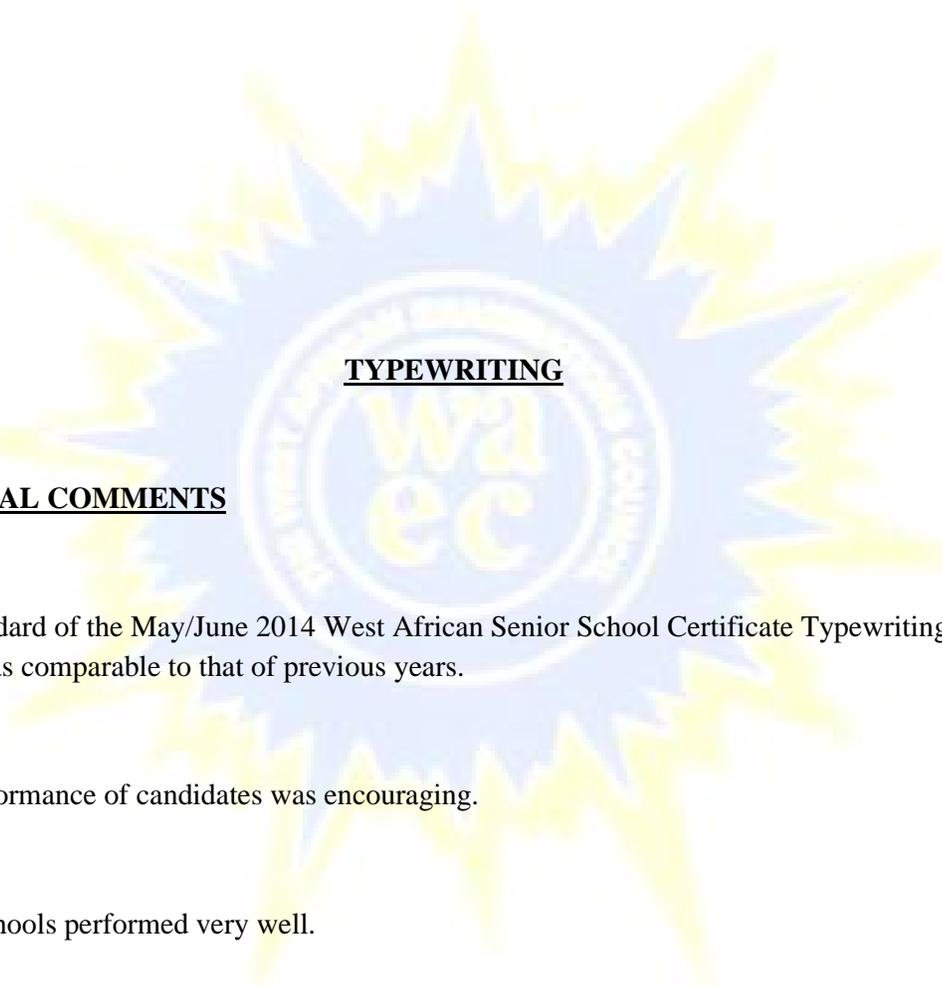
The total remuneration was obtained as the addition of the basic pay and bonus for the two jobs and the effective hourly rate is computed as: Total Remuneration

Time Taken

Candidate's performance in this question was quite good up to the computation of total remuneration for the week. A few candidates made errors in computing the basic rate by using the time allowed instead of time taken i.e.:

Time Allowed x Rate per hour instead of Time Taken x Rate per hour. Such candidates invariably got low marks in the question. The computation of the effective hourly rate was however difficult for most candidates.





TYPEWRITING

GENERAL COMMENTS

The standard of the May/June 2014 West African Senior School Certificate Typewriting Paper was comparable to that of previous years.

The performance of candidates was encouraging.

Some schools performed very well.

A SUMMARY OF CANDIDATES' STRENGTHS

Some of the candidates performed well.

The strengths noted were as follows:

- scored marks in the speed work;

- scored marks in the accuracy test;
- scored marks in addressing the envelope;
- used the pre-printed memo form and the headed paper;
- followed rubric instructions;
- few typographical errors;
- work was presentable.

A SUMMARY OF CANDIDATES' WEAKNESSES

- (i) Poor mastery of the Keyboard
- (ii) Failure to read and carry out the rubric/marginal/balloon/transposition instructions
- (iii) Typographical errors
- (iv) Overtyping
- (v) Poor erasing
- (vi) Poor spelling
- (vii) Inconsistency in style, punctuation, line spacing and paragraphing
- (viii) Faulty alignment of figures in vertical and horizontal work
- (ix) Failure to expand abbreviations
- (x) Abbreviations not correctly expanded
- (xi) Poor ruling
- (xii) General Poor Display

SUGGESTED REMEDIES

Candidates need to work seriously on the Keyboard to reduce typographical errors and gain speed.

Candidates should be given a lot of exercises in the classroom to prepare them well for exams.

Candidates should be taught the proper way of erasing and ensure that they carry all necessary things they would need for their exams into the examination hall.

Their machines should be serviced regularly.

Candidates should use good ribbon for their exams.

Old and faded ribbons make marking difficult.

DETAILED COMMENTS

TASK 1 - SPEED AND ACCURACY

All the candidates attempted the Speed and Accuracy Test. Some candidates were able to complete the passage. Some of those who completed had some typographical errors, omissions and repetition of words, thereby not getting any appreciable mark for speed.

Some of the candidates failed to follow instructions for line spacing and typed it in single line spacing.

Some also never set correct margins.

TASK 2 - LETTER AND ENVELOPE

Candidates were instructed to type the letters on plain A4 or headed paper, take a carbon copy and address an envelope.

The errors identified were:

- failure to follow instructions;
- typed in 1½ instead of single line spacing;
- omitted the date or typed in figures e.g. 7/05/2014;
- failure to expand (p. a.) in the first paragraph – [p.a. is per annum]
- failure to expand (coy) – company
- left a character space between the GH¢ and the figure - GH¢5,400.00;
- left less than 4 single line spaces for the signature.

- omitted the enclosure notation.

In addition to all the above errors there were so many typographical errors and omissions.

However some candidates performed well in this task.

TASK 3 - MEMORANDUM

Candidates were instructed to type on plain A4 or Memorandum Form.

The following errors were identified:-

- failure to follow instruction – marginal
- failure to transfer the statement in the balloon from the first paragraph to the third paragraph.
- failure to type the heading in capitals and underscore.
- Poor paragraph indentation.

TASK 4 - MANUSCRIPT

Candidates were instructed to type in double line spacing on plain A4 paper. Change shoulder heading to paragraph headings.

The following errors were identified:-

- failure to read through the question paper well, thus could not follow the footnote instruction to type all paragraph headings in capitals;
- poor line-end division of words;
- colon inserted at the end of the paragraph headings;
- repeated uncompleted words at the end of a line on the following line;
- poor style of display;

TASK 5 - NOTICE

The following were the errors noticed:-

- failure to centre the top address well;
- failure to type the word “AGENDA” in spaced capitals;
- failure to leave a clear line space between items;
- the style of display was inconsistent;
- enumeration of items not properly arranged;
- alignment of figures poorly rendered;
- correction sign for stet under last was ignored; the word stet was typed in its place;
- the words Las Vegas was typed as has Vegas.

TASK 6 - TABULATION

Candidates were instructed to type in double line spacing and then rule as shown.

Almost all the candidates who attempted this task did well.

The following errors were noticed:-

- typed the columnar headings in double line spacing.
- poor ruling; some lines were either too long or too short.
- inconsistent style of display e.g. mixture of blocked and centred columnar headings.
- failure to use the correct symbol between “ROLLER-TIP” a hyphenated word.

