

## **RESUMÉ 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 Clerical Office Duties. An average performance was recorded in Financial Accounting.

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

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

\* **Orderly Presentation of Relevant Material**

The Chief Examiners for Principles of Cost Accounting and Financial Accounting commended the candidates for orderly presentation of work.

\* **Adherence to Rubrics**

Candidates in the Business Management, Typewriting and Clerical Office Duties and Financial Accounting were commended for following the rubrics by answering the required number of questions.

### **4. SUMMARY OF CANDIDATES' WEAKNESSES**

\* **Poor Expression in English Language**

The Chief Examiners for Business Management, Typewriting and Principles of Cost Accounting reported that some of the candidates exhibited poor command in the English Language and could not express themselves even when they stated the right point.

\* **Wrong Spelling of Words**

Spelling mistakes of terminologies was also reported to be a common place in subjects such as Business Management, Typewriting and Principles of Cost Accounting and Financial Accounting

\* Misunderstanding of Questions Set

The Chief Examiners for Principles of Cost Accounting and Business - management reported that some of the candidates deviated in answering some questions.

\* Lack of Mastery of Subject Matter

The Chief Examiner for Typewriting, reported that most candidates exhibited weaknesses in typewriting skills such as poor ruling, wrong paragraph, indentations, typographical errors and lack of mastery of keyboard.

5. **SUGGESTED REMEDIES**

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

- \* 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 as part of the preparation for the examination.
- \* Every section of the syllabus must also be given adequate attention to give candidates more options.
- \* 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.

## **BUSINESS MANAGEMENT 2**

### **1. GENERAL COMMENTS**

The standard of the paper was good. It compares favourably with those of previous years.

There was no significant improvement in candidates' performance.

### **2. SUMMARY OF CANDIDATES' STRENGTHS**

- (i) Most of the candidates attempted the required number of questions.
- (ii) Candidates presented their answers in a logical way, making marking easier.
- (iii) Most candidates were able to effectively apply their knowledge in management to answer the case study questions.

### **3. SUMMARY OF CANDIDATES' WEAKNESSES**

- (i) Some candidates were unable to spell common terms in management, for example, skimmed and screaming instead of skimming.
- (ii) A few of the candidates deviated in answering some question, for example 3(b). Instead of factors that enhance delegation, they wrote on reasons why subordinate may not accept delegation.
- (iii) Some candidates lack in-depth knowledge of the topics. Thought they were able to list the points, they were unable to explain them.

### **4. SUGGESTED REMEDIES**

- (i) Candidates should read and do more exercise on the subject as part of their preparation for the examination.
- (ii) They should take time to read the questions carefully to understand its demands before attempting to answer them.
- (iii) Teachers should ensure that all the topics in the syllabus are treated before candidates write the examination.
- (iv) Candidates should endeavor to improve on their usage of the English Language with respect to spelling, punctuation and expression.

## **5. DETAILED COMMENTS**

### **QUESTION 1(CASE STUDY)**

**This was a case study and it was compulsory. It tested the candidates' understanding of pricing strategies, problems faced by a business with suggestion for improvement and sources of finance.**

Only a few of the candidates did not answer this question. The performance was good.

### **QUESTION 2**

**The first part of this question requested candidates to state three corporate social responsibilities of a business towards the society.**

It was a popular question and the candidates did well.

**The second part asked candidates to explain the responsibilities of employees, labour unions, creditors and government.**

A few of the candidates did not pay attention to the demands of this part of the question and therefore wrote on the business responsibilities to the stakeholders. The expected answers- is:

Employees – They constitute the workforce on which every organization depends. They contribute by giving their services to business organizations in order to achieve its main objectives.

Labour unions – They provide membership for the workers. This body negotiates on behalf of workers and management in terms of improving their conditions of service. Labour unions can pacify workers and create stability at the workplace.

Creditors – This group of people expect the business to pay back their loans with the right amount of interest to be paid on the loan. This should be done within the agreed time frame. This makes the business organization to be trustworthy.

Governments–To provide statutory protection for the business and create the enabling business environment. To provide security for goods and services as well as public utilities for the operation of business. To also make the statutory documents available for businesses.

### **QUESTION 3**

**This question required candidates to explain delegation and factors that enhance effective delegation.**

Although it was a popular question, some of the candidates deviated and wrote on why subordinate do not accept delegation instead of guidelines to delegation. Candidates should note that factors that enhance effective delegation include:

- (i) Deciding which tasks can be delegated- Many tasks can and should be delegated. Some of these are minor decisions and recurring chores.
- (ii) Deciding who should get the assignment- This has to do with who has available time, whether the job requires special competence and experience before deciding which of the would get the assigned.
- (iii) Providing sufficient resources for carrying out the delegated task- The delegated authority would not help the recipient, if he or she cannot have the financial, staff and time resources necessary to do the job.
- (iv) Providing adequate information – In delegating the assignment, the superior should provide all relevant information on the tasks and the specification of expected results among others.
- (v) Preparing to run interference, if necessary – Delegated tasks can get delayed if resources are insufficient or if the person delegated to do the tasks run up against resistance from others. This calls for adequate measures to mitigate these interferences.
- (vi) Establishing a feedback system – Delegating managers must establish a system of checkpoints and feedback so they will remain advised of progress and can offer advise if necessary.

#### **QUESTION 4**

**This question demanded the meaning of an agent, duties of the agent to the principal and ways by which an agency relationship may be determined.**

It was very popular and the performance was good.

#### **QUESTION 5**

**This question was on explanation of some insurance terms – subrogation insurable interest, utmost good faith, indemnity and contribution.**

It was a popular question and generally, candidates' performance was very good.

#### **QUESTION 6**

**The question tested the candidates on the meaning of tax, examples of indirect tax and the merits and demerits of indirect tax.**

Most candidates were able to explain tax and give examples of indirect tax. The challenge of the candidates was on the merits and demerits of indirect tax. The merits of indirect tax are:

- (i) They are convenient because generally they are paid in small amounts and at intervals and are not in one lump sum. They are convenient from the point of view of the government also, since the tax amount is collected generally as a lump sum from manufacturers or traders.
- (ii) Indirect taxes have in built safeguards against tax evasion. The indirect taxes are paid by customers, and the sellers have to collect it and remit it to the Government
- (iii) Unlike direct taxes, the indirect taxes have a wide coverage. Majority of the products or services are subject to indirect taxes. The consumers or users of such products and services have to pay them.
- (iv) Some of the indirect taxes are elastic in nature. When government feels it necessary to increase its revenues, it increases these taxes.
- (v) Indirect taxes are paid by all classes of people and so they are broad based. Poor people may be out of the net of the income tax, but they pay indirect taxes while buying goods.
- (vi) By imposing taxes on certain commodities or sectors, the government can achieve better allocation of resources and control the consumption of goods considered to be harmful
- (vii) The indirect taxes may not affect the motivation to work and to save. Since, most of the indirect taxes are not progressive in nature, individuals may not mind to pay them.
- (viii) The indirect taxes promote social welfare. The amount collected by way of taxes is utilized by the government for social welfare activities, including education, health and family welfare.
- (ix) The indirect taxes are more flexible and buoyant as they generate proportionately higher tax revenue with a change in tax base and rates. It is a major source of revenue for the government.

**The demerits of indirect tax are:**

- (i) Indirect taxes go a long way to raise the cost of goods especially for the common man. For example the taxes imposed on commodities are most of the times transferred to consumers through the high cost/price of the commodity.
- (ii) The cost of tax collection per unit of revenue raised is generally higher in the case of most of the indirect taxes.
- (iii) The rich and the poor have to pay the same rate of indirect taxes on certain commodities of mass consumption. This may further increase income disparities among the rich and the poor.
- (iv) Indirect taxes affects consumption of certain products. The reduction in consumption affects the investment and production activities, which in turn hampers economic growth.

- (v) Indirect taxes do not create any social consciousness as the taxpayers do not feel the burden of the taxes they pay.
- (vi) Indirect taxes are often rather uncertain. Taxes on commodities with elastic demand are particularly uncertain, since quantity demanded will greatly affect as prices go up due to the imposition of tax.
- (vii) The indirect taxes are inflationary in nature. The tax charged on goods and services increase their prices.
- (viii) There is a possibility of evasion of indirect taxes as some customers may not pay indirect taxes with the support of sellers.

### **QUESTION 7**

**This question was on globalization and its merits. It was not a very popular with candidates.**

Some of them used their knowledge of international trade to answer the question. Performance was average. For the advantages of globalization, candidates were expected to provide items such as:

- (i) Resources of different countries are used for producing goods and services they are able to do most efficiently.
- (ii) Consumers to get much wider variety of products to choose from. It ensures availability of greater variety of goods and services to the consumer.
- (iii) Consumers get the product they want at more competitive prices.
- (iv) Companies are able to procure input goods and services required at most competitive prices.
- (v) Companies get access to much wider markets as it creates bigger markets.
- (vi) It promotes understanding and goodwill among different countries.
- (vii) Businesses and investors get much wider opportunities for investment.
- (viii) Adverse impact of fluctuations in agricultural productions in one area can be reduced by pooling of production of different areas.
- (ix) Access for cheap labour/It gives access to highly skilled human resource at cheaper rate.
- (x) It gives ability to companies to achieve lower cost.
- (xi) It ensures faster and wider spread of new technologies across the world.
- (xii) It grants access to raw material

### **Question 8**

**Candidates were asked to explain who an entrepreneur is and reasons why some entrepreneur fail in their business operations.**

It was a popular question and the performance was good.

## **CLERICAL OFFICE DUTIES**

### **1. GENERAL COMMENTS**

The standard of the paper was good. It compared favourably with that of previous years'. Candidates' performance was average.

### **2. SUMMARY OF CANDIDATES' STRENGTHS**

- (i) Some candidates prepared well for examination and this could be seen from their answers. They answered the questions as Clerical Office Duties questions and not Economics or Management.
- (ii) Most of the candidates attempted the required number of questions.
- (iii) Candidates presented their answers in a logical way, making marking easier.

### **3. SUMMARY OF CANDIDATES' WEAKNESSES**

- (i) Most candidates could not express themselves well. Weakness in the usage of the English language was a problem.
- (ii) It was obvious from some of the answers that some candidates did not have adequate knowledge of some of the topics.
- (iii) Some candidates' handwriting was illegible.

### **4. SUGGESTED REMEDIES**

- (i) Candidates must be prepared adequately to write the subject
- (ii) Candidates must be exposed to the subject over an appreciable number of hours before being allowed to register.
- (iii) Teachers must take their time to teach on how to answer case study questions.

- (iv) The practical aspects of the subject matter must be well demonstrated, with enough exercises to help candidates master the process.

## 5. DETAILED COMMENTS

### QUESTION 1 (CASE STUDY)

This question was a case study and for the **(a) part**, candidates were expected to **identify the appropriate name of each of the three cheques** presented by Ken Wells on September 10<sup>th</sup> 2014. The appropriate names were:

- Crossed cheque
- Stale cheque
- Postdated cheque
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Most candidates identified the right name of each of the cheques presented by Mr. Ken Wells.

- (b) The question requires candidates to **explain the implications of the two parallel lines on the face of the first cheque and to advise Mr. Ken Wells on the second and third cheques.**

Candidates were able to explain the implications of the two parallel lines on the face of the cheque. The advice offered by candidates was generally good.

The expected answers should be:

- The implication of two parallel lines on the face of the first cheque is that the cheque cannot be cashed at the counter. Rather, it must be paid into the current account of the payee.
- The second cheque's issue date is over six months and so it can no longer be honoured for payment.

- (c) The question demanded candidates to **state three duties Jackie Green is supposed to perform at Keepwell Wholesale Pharmaceutical Store.**

Candidates' responses were good. Most students were able to answer this question well. The expected answers included the following:

- i. Keeping records of goods supplied
- ii. Keeping records of goods sold
- iii. Issuing receipts to customers for payments
- iv. Keeping payment vouchers
- v. Stock keeping
- vi. Stock control

- (d) Candidates were expected to **mention two problems that may arise from the cash payments policy that existed at Keepwell Wholesale Pharmaceutical Store.**

This question was well answered by most candidates. Expected answers should include:

- i. Lack of proper accountability
- ii. Stealing on the part of Jackie Green
- iii. Attack from armed robbers
- iv. Loss of part of money realized
- v. Use of business funds for personal purpose

- (e) This question requires candidates to **outline two benefits customers will derive from using cheques for payment at the Store.**

Most candidates answered this question with some difficulty. Candidates should be able to link what they have been taught to the case. This question was difficult for them because they were not able to apply or relate the question to what they have learnt.

Teachers should try to emphasize such things when treating banking.

Candidates were expected to state some of these benefits:

- i. It is more convenient than paying by cash.
- ii. The possibility of stealing of money is removed.
- iii. It saves customers from counting large sums of money.
- iv. A cheque can also serve as an evidence of payment.
- vi. It is more prestigious.
- vii.

## **QUESTION 2.**

- (a) Candidates were required to **state reasons why organization file documents manually instead of using computers.**

Most candidates had difficulty in answering this question. They failed to link the question with disadvantages of using computers. Performance was poor. The expected answers should include:

- i. It is not all organizations that can afford the cost of buying computers;
- ii. It is expensive to buy and install computers;
- iii. Some organizations may not have the qualified personnel to operate computers;
- iv. Maintenance cost of computers is high;
- v. In the event of the system breaking down, work will be interrupted;
- vi. Irregular power supply discourages the use of computers;
- vii. Possibilities of virus attacks and backing.

- (b) Candidates were expected to **state advantages of using card index in filing.**

Most candidates were able to give two or three advantages instead of four. This is an indication of poor preparation. the expected answers included the following:

- i. When used in alphabetical filing the continuity of the alphabetical index is not affected by withdrawals and insertions;
- ii. The cards are useful because they can provide enough space for more information to be stated;
- iii. It may be possible to type information on the cards;
- iv. The cards can provide easy means of identification especially when in colours;
- v. It can be used to give information about location of file;
- vi. Operation cost is relatively low;
- vii. Cards may be added or removed without disturbing the sequence of other cards;
- viii. It gives room for cross referencing.

**QUESTION 3.**

- (a) Candidates were expected to **differentiate between line organization structure and staff organization structure.**

Most candidates could not distinguish between the line organizational structure and the staff organizational structure. Candidates were able to explain line organizational structure. Candidates were expected to state the following:

In a line organization structure there is one direct line of control from top to bottom, from superior to subordinate, while in a staff organizational structure experts/specialists are usually employed to work with the line officers.

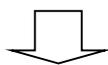
- (b) Candidates were expected to state the uses of an organizational chart. Most candidates understood the question and gave appropriate answers. An organizational chart is used to:

- i. show the structure of the organization at a glance.
- ii. show the type of business being done by the organization.
- iii. reflects the types of hierarchy in the organization.
- iv. show the levels of authority and communication channel
- v. show the command structure in the organization
- vi. show the position of staff in an organization.

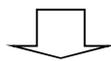
- (c) The question required candidates to draw **an organizational structure putting in positions** provided.

Most candidates were able to put the Chief Executive Officer and the Foreman in their right positions. The other positions were all mixed up.

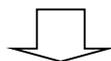
Chief Executive Officer

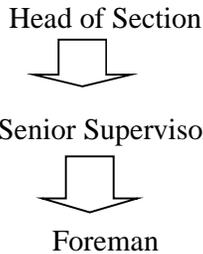


Head of Division



Head of Department





**QUESTION 4.**

- (a) Candidates were to explain communication gap. Majority of candidates were able to provide the right answer.

This takes occurs when one party (management) fails to pass on information to the other (subordinates). **OR** It also occurs when there is a breakdown in communication flow.

- (b) Candidates were expected to **state four ways by which a manager can improve communication flow in an organization.**

Candidates who attempted this question did well. They provided the right answers such as:

- i. The manager should always ensure that information is disseminated without delay.
- ii. The manager should use formal channels of communication rather than the grapevine.
- iii. The Manager should hold regular meetings with subordinates.
- iv. The organization should introduce suggestion boxes for employees' comments.
- v. The appropriate choice of medium must be used.
- vi. Avenues for resolution of conflicts must be established.
- vii. The language used in communicating must be simple and clear.
- viii. Noise in the communication process must be controlled.
- ix. Managers should encourage feedback.
- x. The manager should make himself accessible to his subordinates
- xi. The chain of command should be reduces.

- (c) Candidates were expected to **explain:**

**(i) Non-verbal communication**

**(ii) visual communication.**

A good number of candidates provided the right answers for this question.

Non-verbal communication includes all communication which do not involve the use of words. It involves the use of symbols, gestures, body language or facial

expressions to send messages. Examples are frowning, dragging of the feet, attitude, proximity, nodding of the head, beckoning and tone of voice. Visual communication is the passing on of a message or information by using symbols and pictures. Examples are bar graph, diagram, tattoos, pie chart, cartoons, and histogram.

### **QUESTION 5.**

(a) Candidates were asked to **explain imprest system.**

This involves giving a certain amount of money to a petty cashier or secretary for minor office expenses. At the end of the given period, the amount spent is refunded.

(b) Candidates were expected to **draw up a petty cash book and enter the provided transaction and to balance the account.**

Most candidates could not create the columns, give the heading and hence were not able to answer the questions properly. Teachers are advised to take their time to teach this topic.

### **QUESTION 6**

For this question, candidates were to **explain minutes of a meeting, state three features of good minutes and explain some meeting terminologies.**

Candidates generally provided good answers, that is, they were able to provide the features of good minutes. Minutes are a record of issues discussed at a meeting or minutes are a brief report or summary of proceedings of a meeting. Minutes must be:

- i. accurate so that it gives the true record.
- ii. brief, highlighting important matters discussed and decisions reached;
- iii. clear and free from ambiguity;
- iv. recorded in the past tense;
- v. signed by the chairman showing that it has been approved as a true record of proceedings;
- vi. complete, that is, good note of every item must be taken;
- vii. dated.

The sub question on meeting terminologies was not well answered. Most candidates could not explain in attendance member, apologies and matters arising.

- (i) In attendance Members are individuals who are invited to attend a meeting even though they are not members of the body concerned or they are individuals who have no voting right at a formal meeting.
- (ii) Apologies are excuses sent by members who will be unable to attend the meeting.
- (iii) Matters arising are issues that are carried over from the previous meeting.
- (iv) Any other business is provision made for items not captured on the agenda.

### **QUESTION 7**

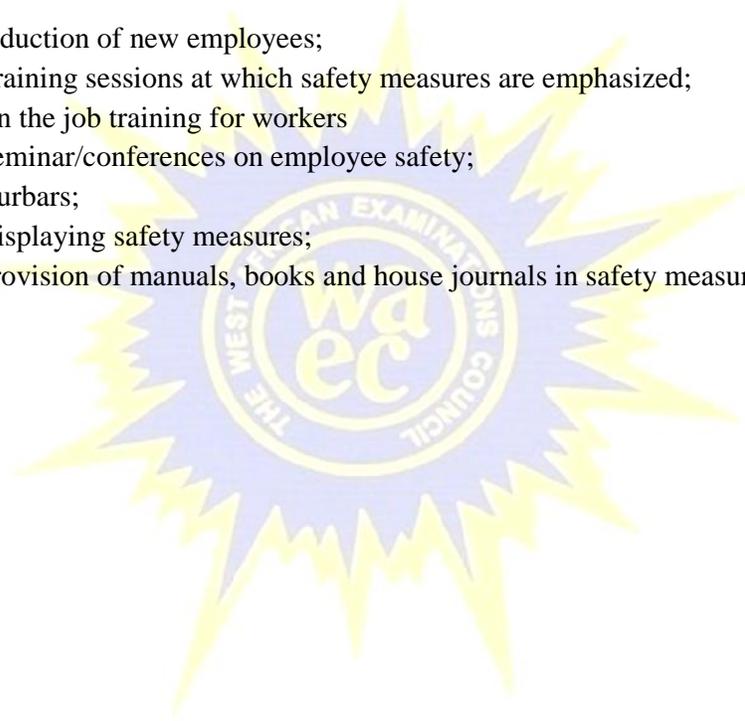
(a) The question required candidates to **list three advantages of using the dictating machine in an office.** This question was not properly answered by all candidates. The expected answers should include:

- The executive's time is saved;
- It reduces the number of shorthand typists thereby saving funds;
- It allows the secretary to have continuous work flow;
- The recorded tapes or discs are mailable;
- It gives permanent record which can be cross checked.

(b) Candidates were to explain **five activities that can be used to educate workers on safety at the workplace.**

Candidates missed the point as most stated measures to avoid health hazards instead of preventive measures. Candidates were expected to explain the following:

- i. Induction of new employees;
- ii. Training sessions at which safety measures are emphasized;
- iii. On the job training for workers
- iv. Seminar/conferences on employee safety;
- v. Durbars;
- vi. Displaying safety measures;
- vii. Provision of manuals, books and house journals in safety measures.



## FINANCIAL ACCOUNTING

### 1. GENERAL COMMENTS

The standard of the paper is comparable to those of previous years. There has not been any remarkable change. Candidates' performance however, dropped a little as against last years' performances.

### 2. SUMMARY OF CANDIDATES' STRENGTHS

**A summary of candidates' strengths i.e. commendable features/improvement noted in candidates' answers which should be encouraged.**

(1) Precision and Conciseness

Candidates have greatly improved their mode of presenting solutions to theory questions. They now go straight to the point with no unnecessary preambles. For the practice questions, candidates now write appropriate headings and titles to accounts with the names of the business organization whose accounts is being prepared.

(2) Good organization of work

The numbering of solutions have also improved to a large extent; some candidates put down statements directing examiners to pages they may find the continuations to their solutions. Candidates appear to be more careful in the selection of questions. This must have resulted in a reduction in the rate at which candidates cancel their solutions.

(3) Provision of Appropriate titles, headings and Currency symbols

Candidates used appropriate currency symbols in their solutions to practice questions. They also provided appropriate headings and titles to accounts and the names of the business organisation for whom the accounts is being prepared for.

### 3. SUMMARY OF CANDIDATES' WEAKNESSES

(1) Non adherence to some requirements of the question

Some candidates did not obey instructions in the examinations and to particular questions. Such candidates attempted to state specific requirements to questions in their own way using their own words. For instance, a transaction stated in the question as '**Proceeds from games**' rather was stated as 'Games Income'.

(2) Lack of mastery of subject matter

Candidates' solutions also do not show much mastery in specific topics and for that matter, the subject matter. Questions on 'Control Accounts' are perceived to be very popular but still candidates make mistake with the placement of items like 'Set-offs' and 'Bills receivable and payable'

(3) Inability to explain terms associated with certain topics:

Many candidates were unable to explain or define terms accurately especially those associated with manufacturing accounts.

(4) Inadequate preparation

Many candidates answers showed evidence of lack of preparation or inadequate coverage of certain topics eg. The preparation of final accounts of companies and classification of accounting ratios.

### 4. SUGGESTED REMEDIES

- (1) Teachers need to instill discipline in candidates in their approach to questions by ensuring that they stick to instructions in terminal examinations and all forms of assignments.
- (2) In addition, candidates should be given the opportunity to practice a lot in what they learn by giving them a lot of assignments, marking them and discussing their specific problems with them.
- (3) Teachers should guide students to understand the concept and terms associated with various accounting topics.

- (4) Teachers should endeavor to complete the syllabus to give candidates an array of choice.

## 5. DETAILED COMMENTS

### QUESTION 1

This was the most popular theory question. It was in two parts. The first part tested candidates' ability to identify a Bank statement and a Bank Reconciliation Statement. Candidates were expected to state the features of these two banking documents. The features were expected to include who prepares them and the particular information found on each of them.

For the Bank statement, it was expected that candidates could state that it is a document prepared by a bank and issued to its customers, showing dates/period for transactions, particulars/details, debit/amount withdrawn, credit/amount deposited into accounts and the balance. Candidates could only state who prepares it and to whom it is prepared.

Similarly, for the Bank Reconciliation Statement, candidates were expected to state clearly that it is a statement prepared by a customer of a bank to reconcile or agree his bank balance in the cash book with that of the bank statement; and continue to state that it;

- shows the date at which the statement is prepared;
- starts with an opening balance which may either be a cash book balance or bank statement balance
- discloses items that must have caused the discrepancies between the bank statement balance and cash book balance;
- discloses a closing balance which should agree with either the cash book balance or bank statement balance.

For this document, candidates could only state the purpose without stating the other features. The second part of the question required candidates to explain the causes of disagreement between the cash book balance and bank statement balance. This part was correctly done by those who attempted the question. Answers were expected to include:

Unpresented cheques; uncredited cheques; credit transfers; standing orders; dishonoured cheques; bank charges and commission; errors made by the bank in the customer's account; as well as errors made by the customer in his cash book.

The performance was above average.

### QUESTION 2:

The question aimed at testing candidates' concept of the Suspense Account, and then went on to find out if candidates could identify errors that would not throw the trial balance totals into disagreement. This was another popular question that was attempted by about ninety-eight percent of candidates.

Candidates were expected to state among other things that the Suspense Account is:

- a temporary account;

- used to record differences arising in the trial balance;
- pending the discovering of the errors.

It must be noted here that the Suspense Account is not used to correct errors, but used to facilitate the correction of the errors.

Most candidates were able to state these facts clearly.

The second part sought for responses like

- Errors of omission;
- Error of commission;
- Error of principle;
- Errors of duplication;
- Error of original entry;
- Compensating error;
- Error of complete reversal of entries;
- Error of transposition.

Even though candidates could list these errors, the explanation to some of them was a problem especially errors of principle, original entry and transposition. They could not come out clearly to describe them as follows:

- Error of principle: This occurs where the correct amount is entered in the wrong class of account;.
- Error of original entry: This is where a wrong amount is posted from the subsidiary books and used for both the debit and credit entries in the ledgers.
- Error of transposition: This occurs when the digits of a figure are interchanged but the double entry is observed using the same wrong figures.

The third part of the question required candidates to identify classes of accounts that usually showed a debit balance and those that showed a credit balance. It must be noted here that the question did not ask for examples of accounts but classes of accounts.

The expected classes were: - Assets Accounts and Expenses Accounts - debit balances; Liabilities, Capital and Income Accounts - credit balances.

An answer like 'personal accounts' is incorrect because it could be debtors/accounts receivable or creditors/accounts payable.

Performance was above average.

### **QUESTION 3:**

This question tested candidates' knowledge of the five groups of ratios and their examples. These were:

- Profitability ratios;
- Activity ratios;
- Liquidity ratios;
- Investment ratios;
- Leverage ratios.

The few who attempted the question could identify examples of Profitability, Activity and Liquidity ratios because they are widely used in accounting but seemed to have no knowledge of Investment and Leverage ratios.

Investment ratios expected were:

- Dividend Per Share;
- Earnings Per Share;
- Price Earnings ratio.
- Dividend Cover;
- Dividend Yield.

Leverage ratios expected were:

- Gearing/ Debt to Equity;
- Time interest earned.

The second part of the question tested candidates' knowledge of the uses of accounting ratios and their limitations. Surprisingly, candidates could not write these out.

Performance was very bad. Teachers should do more on the ratios.

#### **Question 4:**

The question tested candidates' knowledge of the Manufacturing Accounts and terminologies used in its preparation. A fair number of candidates answered the question. Candidates were expected to state clearly that a manufacturing account is prepared by organisations engaged in the manufacturing/production process and go on to state the purpose for preparing this account. The purpose was clearly stated by most of the candidates but they could not add the types of organisations that prepare it.

The terms included:

- Prime cost:
- Factory overheads:
- Work-in-progress:
- Cost of goods transferred:
- Finished goods:
- Profit on manufacturing:

Candidates were not able to explain these terminologies. Some candidates explained Factory Overheads as the sum of indirect costs. This is not correct. Factory overheads are indirect cost incurred in running the factory only, and for that matter, are costs which cannot be traced to a particular production unit;

Performance was not the best.

#### **Question 5:**

This was a practice question that tested candidates' knowledge in the preparation of Control Accounts. Specifically, it tested candidates' ability to identify transactions that should be recorded in the Sales Ledger Control Accounts from those that should be recorded in the Purchases Ledger Control Accounts. It was the most popular practice question. Candidates had no problem with it and performance was excellent.

#### **Question 6:**

The question was on accounts prepared by Not-for-profit making organisations. It specifically tested candidates' ability to prepare a Receipt and Payment Account and Income and Expenditure Account from a list of transactions. Candidates were expected to identify expenses and income for Clubs and other societies, and treat them appropriately in both Receipt and Payment Account as well as the Income and expenditure Account. An average number attempted this question and performance was also on the average.

Candidates' main problem was with the presentation. A great number of candidates used the horizontal presentation which required expenditure to be shown at the debit side of the Income and Expenditure Account, while income is at the credit side. Most candidates did the opposite. This could be avoided if candidates had used the vertical presentation. Candidates had no problem with the adjustments.

**Question 7:**

The question was on incomplete records and tested candidates' ability to find missing information related to capital and profit, and go on to prepare a Balance Sheet out of them. A great number of candidates went in for it and performance was a little above average.

Candidates had no problem using the 'Statement of Affairs' to find opening and closing capital balances. Most candidates however, could not use the opening and closing capital balances, together with drawings and additional capital to deduce profit as follows:

**Statement of Net Profit for the year ended 31<sup>st</sup> December, 2014**

	<u>GH¢</u>	<u>GH¢</u>
Closing capital		5,150
Add drawings		<u>500</u>
		5,650
Less opening capital	3,500	
Additional capital	<u>200</u>	<u>3,700</u>
Net profit		1,950
		=====

The reverse was also accepted

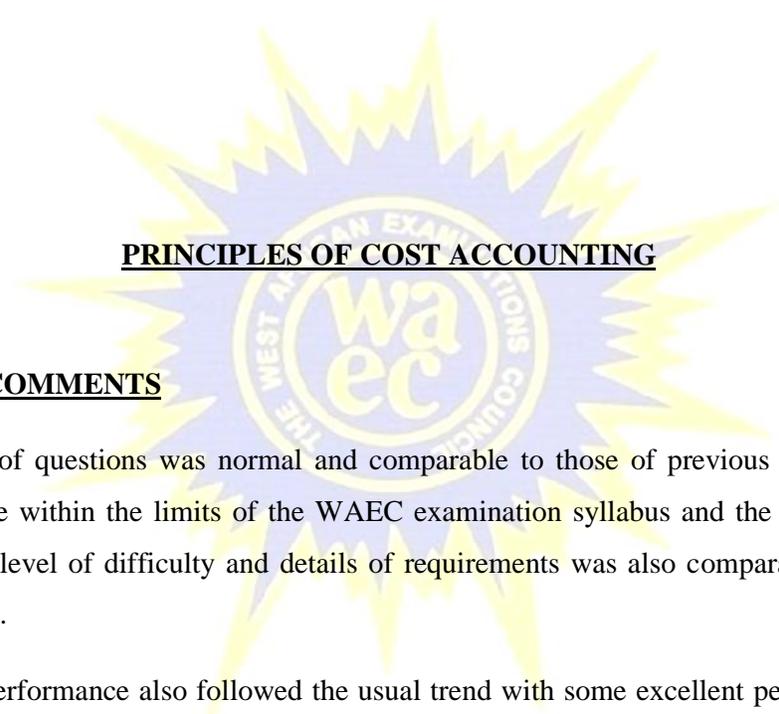
**Question 8:**

The question was on Company Accounts, and tested candidates' ability to prepare Company's Appropriation Account/Income Surplus Account, and a Balance Sheet from director's proposals. The question also tested candidates' knowledge about the calculation of dividend payable. An average number attempted the question but performance was above average. Teachers should take note of the calculation of dividend as well as the presentation of the items in the Balance Sheet, especially, the Stated Capital and Reserves.

**Question 9:**

This was another popular practice question that attracted most candidates. It was on the preparation of a simple final accounts of sole proprietorship. It tested candidates' ability to

make simple adjustments like provisions for doubtful debts and depreciation, as well as owings and prepayments and use these to prepare the final accounts. Candidates' performance was excellent.

The logo of the West African Examinations Council (WAEC) is centered in the background. 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 perimeter of the emblem.

## **PRINCIPLES OF COST ACCOUNTING**

### **GENERAL COMMENTS**

The standard of questions was normal and comparable to those of previous years. All the questions were within the limits of the WAEC examination syllabus and the GES teaching syllabus. The level of difficulty and details of requirements was also comparable to that of previous years.

Candidates' performance also followed the usual trend with some excellent performances as well as very poor ones. Most candidates were as usual within the lower to upper quartile range.

As with earlier years, there were some popular questions and well answered by many candidates while some questions were poorly answered by candidate who attempted it.

The graph of candidates' performance would show a normal distribution.

### **SUMMARY OF CANDIDATES STRENGTHS**

Candidates exhibited considerable strengths in the presentation especially in the practice questions and this should be encouraged. Many candidates were able to present their work in

an orderly manner, all workings leading to the final answers were shown and candidates earned marks because it was easy to assess their work. Candidates were also able to earn marks even where the final answers were wrong.

Some candidates also showed in-depth knowledge of topics especially in the essay type questions. Some answers provided were detailed and precise that maximum marks were awarded in many cases. Candidates should be encouraged to prepare adequately for the examination so that they could provide detailed answers which would earn them maximum marks.

### **SUMMARY OF CANDIDATES WEAKNESSES**

The greatest weakness observed among candidates was the lack of adequate preparation for the examination. Many candidates exhibited complete lack of knowledge on the various topics. It was clear from some of the responses given that candidates were guessing answers or that they could not write anything at all on the question they had selected.

Another weakness observed among candidates was the poor command of the language especially in the essay type questions. This was so vividly exposed in cases where candidates could not use the right expressions to explain the various points even when they stated the right point for the question.

There were also a few cases where candidates misunderstood the questions and completely deviated from the required answer.

### **SUGGESTED REMEDY**

Candidates are advised to prepare adequately for the examination. There are adequate reference materials available in the form of teaching syllabus, published textbooks as well as past questions that could be relied on in preparing for the examination and candidates can make use of any of these that they can lay hands on to prepare adequately for the examination.

Candidates are also advised not to rush to select questions to answer during the examination but to carefully read through all the questions and select the ones that they are best prepared for.

The need for candidates to improve their language and expressions cannot be overstretched. This will greatly improve performance of candidates by avoiding unnecessary loss of marks due to poor expression.

As it has always been the case in this subject, marks are awarded for workings leading to the final answer and a candidate can obtain maximum marks only when all workings are shown. Candidates are therefore advised that for practice questions, all workings should always be shown.

## **DETAILED COMMENTS**

### **QUESTION 1.**

This was an essay type question on materials control. Candidates were required to explain re-order quantity, safety stock and perpetual inventory system. Candidates were also required to state two factors each that would be considered in setting the minimum, re-order and maximum stock levels. Candidates were expected to explain re-order quantity as the quantity of stock to be ordered when stock reaches the re order level.

Safety stock was expected to be explained as stock held in excess of expected usage during lead time to provide a cushion against shortages during lead time.

Perpetual inventory system should have been defined as a system of stock recording in which the stock balances are shown after every receipt and issue.

Maximum marks are awarded only if these points are well explained

The question was not very popular with candidates and it was the least attempted question among the essay questions. The performance in this question was generally below average with very few candidates obtaining the maximum marks.

In explaining re-order quantity, some candidates confused this with re-order level and explained it as the level at which a replenishing order is placed instead of the quantity to be ordered at the re-order level.

Various explanations were given for safety stock most of which did not score full marks. For safety stock it was important to state that it was stock held in excess and expected to be used during lead time, or that it provided a cushion against possible shortages during lead time. Many candidates rather defined minimum stock level instead. A good number of candidates,

who were obviously guessing, explained it as the stock which is kept safely in the warehouse and did not score any mark for that.

Perpetual inventory system should have been defined as a system of stock recording *not stocktaking*, in which the stock balances are shown after every receipt and issue. Candidates lost some marks when they explained it as a method of stocktaking and also stated that the stock balances were shown daily or weekly.

The commonest error made by candidates in determining the factors to be considered in determining the various levels was to include '*availability of storage space, cost of storage, and availability of funds*' among the factors to determine the minimum stock level and re-order level. These factors as well as the risk of obsolescence and deterioration are exclusive to determining the maximum stock level. Factors like the rate of consumption, lead time, usage during lead time and reliability of source of supply are common to the minimum and re-order levels and candidates could have scored more marks if they had mentioned these factors.

## **QUESTION 2.**

This question was an essay question on the introduction to Cost Accounting. Candidates were required to state five functions of Cost Accounting and explain five qualities of good Cost Accounting information.

Candidates were expected to give functions of Cost Accounting to include helping in planning, decision making, cost ascertainment, cost control, fixing selling prices, aiding in profit determination and performance evaluation.

The qualities of good Cost Accounting information was expected to include relevance, timeliness, accuracy or reliability, clarity, simple to understand, economy, and adequacy or completeness for the relevant purpose. Maximum marks were awarded only if candidates explained these qualities correctly.

This was a very popular question and the performance was very good. Many candidates were mostly able to provide at least four functions correctly. Marks were however not awarded if candidates wrote *cost reduction* instead of *cost control*. There were few instances where

candidates used term in the definition of cost accounting collection, recording, and classifying of cost information as the functions of cost accounting which were wrong.

Responses to the second part were also very impressive. Many candidates were able to mention the points correctly but a few candidates were not able to properly explain these points correctly and could therefore not obtain maximum marks.

There were a few cases where candidates confused the functions of cost accounting and qualities of good cost accounting information and either interchanged the points or mixed them up. Another problem with this question was the way candidates expressed themselves. There were expressions like "good cost information should be timeless, or relevance etc. which was so prevalent that attention of teachers would have to be brought to it.

### **QUESTION 3.**

This was also a theory question on budgeting and budgetary control. Candidates were required to explain budgetary control, state four features of a good budget, and outline four advantages of budgeting.

In explaining budgetary control, candidates were expected to include such phrases as establishment of budgets, continuous comparison of actual and budgeted results, serve as a basis for the revision of estimates.

The features of a good budget were expected to include, flexibility, relating to a specific time period, realistic targets, and simple to understand and implement, clear purpose or objective and comparable to earlier budgets.

Advantages of budgeting were expected to include, helping in decision making, coordinating, performance evaluation, planning, communication, and motivation.

Candidate's performance in this question was generally above average.

Budgetary control was generally well explained. Many candidates correctly quoted the CIMA definition or gave convincing explanation to earn the full marks. Explanations that were not complete did not earn full marks. A few candidates gave various explanations like "budgetary control is the process of controlling budgets" which did not earn any mark.

Candidates were generally able to give points such as flexibility, specific period, realistic targets and comparability as qualities of a good budget but some candidates gave the qualities of good cost accounting information like relevance, economy and objectivity which did not apply to budgets and did not earn marks for them.

The advantages of budgeting were also quite well explained although like the features of a good budget, a lot of candidates were not able to provide all four points required.

A few candidates also gave the functions of cost accounting like cost ascertainment, cost control and fixing of selling prices for advantages of budgeting which were obviously not correct.

#### **QUESTION 4**

The question was on Standard Costing Technique. Candidates were required to explain Basic Standard, Ideal Standard and Attainable Standard. Candidates were also required to state three causes each of material and labour variances.

The catch phrases in the explanation of the standards were

Basic Standard:-standard set to remain unchanged for a long period,

Ideal Standard: - standard based on best possible operating conditions and

Attainable Standard: - standard based on efficient but not perfect operating conditions.

The causes of material variances were expected to include; changes in price of materials, discounts received, changes in the quality of materials, changes in production methods, greater or lower rate of waste and scrap and poor standards set.

The causes of labour variances were expected to include; changes in the planned rate of payment, use of a different grade of labour, payment of unplanned overtime and bonus, poor supervision and wrong setting of standard. Maximum marks in this case were also awarded only if good explanation was given.

This question was quite popular with candidates. A good number of candidates attempted this question though the performance was not as good as one would expect.

The explanation for basic standard was generally well provided except that a few candidates gave such explanations as the standard set for basic activities or the standard set for the firm at the beginning of operations.

Ideal standard was also well explained, however some candidates were not able to clearly differentiate between ideal and attainable standards.

Attainable standard was also well explained though many candidates attempted to explain it as a standard which can be attained if the standard unit of work is carried out efficiently, a machine properly operated etc. which appears to have been quoted from a source but they could not do it effectively. Quite a number of candidates also explain attainable standard as a standard that can be attained by the firm, which was obviously a guess and did not earn marks.

Candidates performed averagely on the causes of variances. Many candidates could not provide all three factors for each of the variances. Candidates either repeated same causes for the variances e.g. *changes in prices* and *higher prices* for the same variance or exchanged the causes of the variances which resulted in loss of marks.

A few candidates wrongly gave the causes of labour turnover like redundancy, retirement and death as causes of labour variances.

#### **QUESTION 5.**

This was a practice question on labour remuneration, specifically on the preparation of payroll. Candidates were expected to prepare the payroll for five employees. The remuneration included basic wages of 40 hours at Le 2,000 and overtime of time and a quarter i.e. Le 2,500 for any work in excess of 40 hours. Deductions were made up of 5% and 10% for social security and provident fund respectively, both of which were to be deducted before tax, and income tax, which was to be applied on a graduated scale.

Candidates were expected to show the payroll in columnar form to show columns for basic wages, overtime, gross earnings, social security, provident fund, taxable pay, income tax, total deduction and net pay.

Candidates were also expected to compute total labour cost as the total gross wages plus the Company's contribution to social security and provident fund of 5% each.

Marks were awarded for all computations including the totals for each column.

This question was one of the poorest in terms of responses and performance. Most candidates who attempted this question got off to a wrong start when they computed basic wages with total hours worked (instead of the standard 40 hours) for all employees at the standard rate per hour.

This resulted in wrong basic wages for all the employees apart from Bangoura, because he worked exactly 40 hours. All other computations for the other employees were wrong because they depended on the basic or gross wages. The few candidates who computed basic wages

correctly went on to compute overtime and gross wages correctly but few could compute taxes correctly. A few candidates however were able to produce very good work and earned very good marks.

Very few candidates attempted to compute the total labour cost to the company. It seems they did not understand that part of the question or were fatigued by the time they got to that part. Performance for this question was very poor. The teaching of this topic needs to be improved in schools to enable improved performance in subsequent examinations.

### **QUESTION 6.**

This was a question on costing methods and specifically on service costing. Candidates were required to compute cost per customer, cost per plate of food, selling price per plate number of plates per customer and the total profit for the restaurant for the month.

Candidates were expected to add all cost for the month to obtain the total cost of operations.

Thereafter the requirements of the question would be computed as follows;

Cost per customer - total cost of operations divided by the number of customers

Cost per plate of food - total cost of operations divided by the number of plates of food served

Selling price per plate - total sales divided by number of plates served

Number of plates per customer - number of plates served divided by number of customers

Profit for the month - total sales less total cost for the month.

Marks were awarded for the formula, workings and the final answer for each of these elements.

Quite a number of candidates attempted this question and the performance was quite good.

A number of candidates who attempted this question managed to get the maximum score for the question.

Many candidates however, made a mess of the question by substituting total sales for total cost in the computation of both cost per customer and cost per plate of food. The most likely reason for this may be because the total sale figure was provided in the question while the total cost figure was not.

Candidates who computed the cost per plate using the sales figure obviously got the selling price per plate wrong as well. The calculation of the number of plate per customer and the profit for the period was much better. A few candidates lost marks by not showing the formula before calculating the requirements.

### **QUESTION 7.**

This was a practice question on marginal costing and specifically on break even analysis. Candidates were required to calculate break-even point in units, break-even point in sales value, contribution to sales ratio, margin of safety in sales value and margin of safety as a percentage of sales.

Candidates were expected to derive fixed cost and contribution per unit from the question as follows.

Fixed cost = fixed production + fixed non production overheads (GH¢12,000 + GH¢3,000 = GH¢15,000)

Unit contribution = selling price – variable cost per unit (GH¢25 – GH¢20 = GH¢5)

Break-even point in units was expected to be computed as fixed cost divided by unit contribution.

Break-even point in sales value is break-even units multiplied by selling price,

Contribution to sale ratio is unit contribution divided by selling price,

Margin of safety in sales value is actual sales less break-even sales and margin of safety as a percentage of sales expected to be computed as margin of safety in sales divided by actual sales multiplied by 100.

The question was quite popular with candidates but not quite well answered by some candidates. Many candidates got fixed cost or the unit contribution wrong. Candidates either used only the fixed production overhead of GH¢12,000 as fixed cost or deducted the fixed non production overhead of GH¢3,000 from the GH¢12,000 instead of adding the two to obtain total fixed cost of GH¢15,000. Others excluded the non-production variable overhead of GH¢1.5 from the variable cost per unit and therefore got unit contribution as GH¢6.5 instead of GH¢5.

The break-even point and subsequently every other computation was wrong if these two figures were wrong. Many candidates ended up getting marks only for the formulas for break-even point in units, break-even point in sales and contribution to sales ratio correct.

### **QUESTION 8.**

This question was on overheads and specifically on the preparation of overhead analysis sheet for a company with 3 departments. Candidates were required to apportion a number of indirect

expenses among the three departments using the appropriate basis from what was provided. The test was for candidates to correctly determine the appropriate basis for apportioning each of the expenses and to use the ratio of the basis to apportion the expenses. The indirect materials in the question were a direct allocation so candidate just had to place each under the appropriate department.

Marks were awarded for indicating the correct basis of apportionment and for correct apportionment as well as indicating the totals for each cost item and department.

This was a very popular question with candidates and it was one question that almost all candidates who attempted it managed to obtain some marks. Some common errors made by candidates included apportioning supervision and power on the basis of area occupied instead of number of employees and meter reading respectively, some candidates lost marks when they failed to show the basis of apportionment or the total for each expense item. A few candidates even failed to indicate the expense item they were apportioning.

The marking scheme made provision for the apportionment of lighting and heating on the basis of both area occupied and meter reading since both are acceptable basis of apportionment for that item.

Some candidates went ahead to apportion the transport department cost onto the production departments on the basis of tones carried, but earned no marks since this was not a requirement in the question.

### **QUESTION 9.**

This question was on costing methods and specifically on batch costing. Candidates were required to compute the cost of two jobs of 6 batches and 10 batches of product. Each batch comprised of 150 units of product. Information provided were in different basis i.e. direct materials in kg per unit, direct labour in hours per unit, supervisors salary per batch, and direct expenses per unit. Overheads were to be absorbed as a percentage of direct labour cost. There was also some fixed cost i.e. machine setting and fixed overheads which did not change irrespective of the number of units or batches produced.

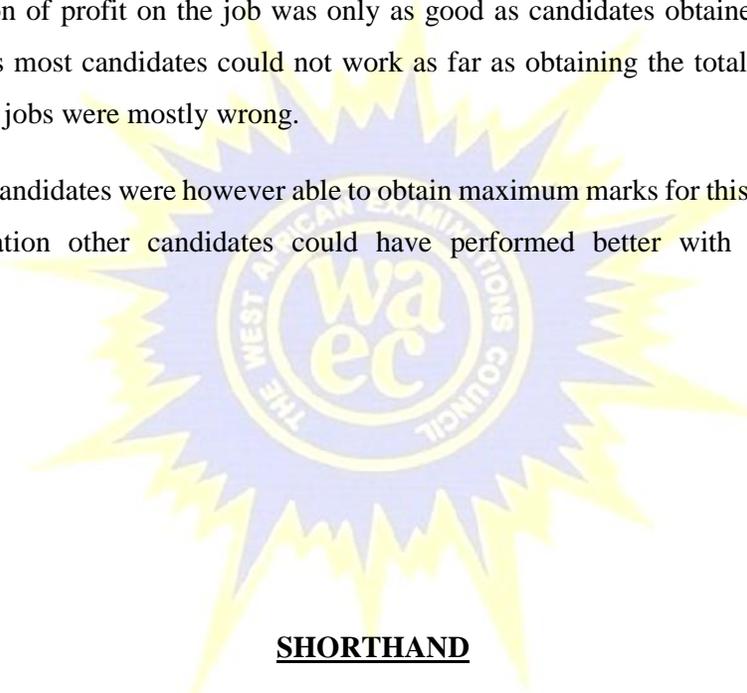
Candidates were expected to calculate the cost of materials, labour, and expenses per batch and multiply by the number of batches for each job e.g. direct material cost for the job of six batches was to be calculated as –  $(4\text{kg} \times \text{Le}20 \times 150\text{units} \times 6\text{batches} = \text{Le } 72,000.)$  direct labour and direct expenses were also to be computed in the same manner. And variable overhead 20% of

Le 72,000 = Le 14,400. Supervisor's salary was given per batch so we only multiply by the number of batches. = (6 x Le6, 800 = Le 40,800). Fixed cost was expected to be the same for both jobs.

This question was not at all popular with candidate and it was very poorly answered. The computation of direct materials, labour and direct expenses proved too difficult for candidates. Candidates left some of the variables e.g., number of kg per unit, rate per kg, number of units in the batch or the number of batches in the job. Some candidates attempted to compute the cost per unit of the product but ended up mixing the variables. Most candidates who attempted this question only earned marks for the fixed cost. Few other candidates in addition to the fixed cost were able to calculate the supervisors salary and sales revenue for both jobs correctly.

The computation of profit on the job was only as good as candidates obtained the total cost correctly and as most candidates could not work as far as obtaining the total cost, the profit figures for both jobs were mostly wrong.

Some brilliant candidates were however able to obtain maximum marks for this question which gave an indication other candidates could have performed better with more adequate preparation.



## **SHORTHAND**

### **GENERAL COMMENTS**

The standard of the paper compares favourably with those of the previous years. The performance of candidates has seen a little bit improvement than those of the previous three years.

### **SUMMARY OF CANDIDATES' STRENGTHS**

A few of the candidates wrote very good shorthand notes and were able to transcribe them. There was a remarkable improvement in candidates' spelling of words in the passage.

### **SUMMARY OF CANDIDATES' WEAKNESSES**

Majority of the candidates did not know the principles of the shorthand they studied and could therefore not write the dictation.

A few others knew the principles but did not attain the speed of the dictation and could not write. These made them not to do well in the examination.

### **SUGGESTED REMEDIES**

Candidates should learn the principles of the system of shorthand and they study Pitman New Era and Pitman 2000 and apply them when writing dictation.

They should also learn their short forms and write them without hesitation.

Teachers should ensure that their students attain the speed for the examination before they register to write. They should be given enough dictation on both commercial and literary passages as practice before the examination.

### **DETAILED COMMENTS**

#### **PASSAGE ONE**

This was commercial in nature. Candidates were required to write dictation at 80 words per minute for 2½ minutes.

Only a handful of candidates were able to write the dictation and did transcribe them well.

Majority of the candidates could not write the shorthand notes and could therefore not transcribe. Some others just put down some lines on the sheets provided for the shorthand notes. After the dictation they could not read back what they had put down and were unable to transcribe.

A few others wrote down some good notes but because they could not cope with the speed of the dictation they left out a lot of words and made them to perform poorly.

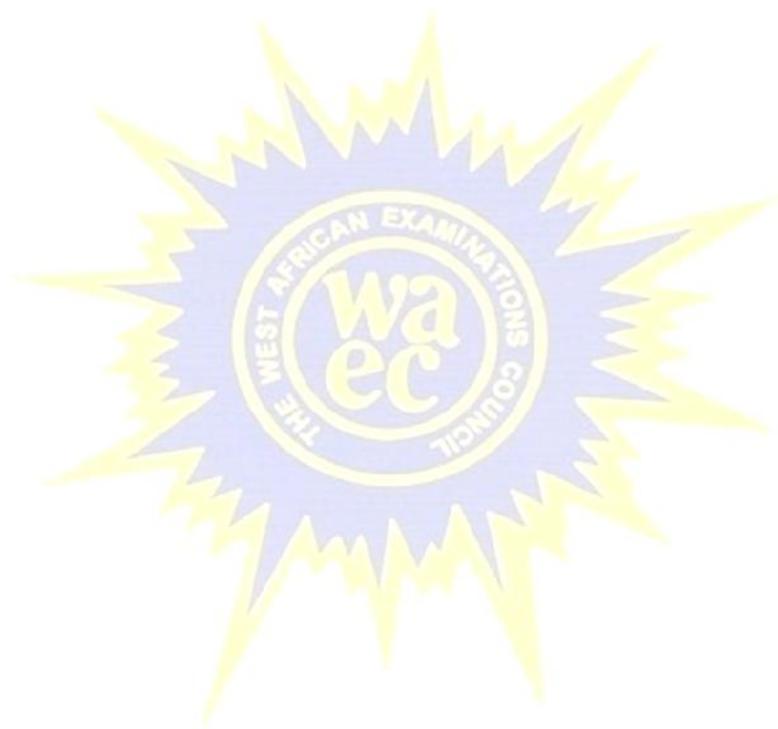
#### **PASSAGE TWO**

This was on literary matter. Only a few candidates were able to write the dictation with correct notes and the transcription was nicely done.

Many of the candidates could not cope with the speed of the dictation and ended up performing poorly.

Some candidates did not know much about the subject and could not write any meaningful notes to help them transcribe the passage. Other candidates used their knowledge in Office Practice to transcribe the passage.

They however forgot that the examination is in two part and that failure to write the dictation in shorthand disqualifies one from transcribing. Teachers and candidates should be aware that failure to write the passage in shorthand disqualifies the candidates to present any transcription.



## **TYPEWRITING**

### **GENERAL COMMENTS**

The May 2015 Typewriting questions were that required of the West African Senior School Certificate Examination.

The performance of the candidates was not encouraging. They completed the six (6) tasks alright but the work contained too many typographical errors.

### **SUMMARY OF CANDIDATES' STRENGTHS**

Most candidates completed the six (6) tasks but the work contained too many typographical errors, poor knowledge of line-end division of words, overtyping and poor erasure.

### **SUMMARY OF CANDIDATES' WEAKNESSES**

- (i) Mastery of the Keyboard;
- (ii) Failure to follow instructions;
- (iii) Typographical errors;
- (iv) Overtyping;
- (v) Poor correction of errors;
- (vi) Poor spelling;
- (vii) Wrong paragraph indentation;
- (viii) Wrong alignment of word and figures;
- (ix) Inconsistent punctuation, line spacing style and paragraphing;
- (x) Incorrect expansion of abbreviations;
- (xi) Omission;
- (xii) Superfluous matter;
- (xiii) Poor ruling;
- (xiv) No proof reading;
- (xv) General poor display.

### **SUGGESTED REMEDIES**

Candidates need a lot of keyboarding;

They should be given more exercises;

Proof-read their work to make corrections before removing their work from the machine;

Machines should be serviced before exams.

### **DETAILED COMMENTS**

#### **TASK 1 - SPEED AND ACCURACY**

All the candidates attempted the Speed and Accuracy Task. But most could not finish the work. The few who finished were unable to score marks. They made a lot of typographical errors, omitted lines and repeated lines and words.

#### **TASK 2 - LETTER AND ENVELOPE**

Instructions: Type the following letter on plain A4 or headed paper. Take a carbon copy. Address an envelope.

The following were the errors identified:

- letters were typed in double line spacing;
- centred heading and blocked paragraphs;
- inset portion was not carried out;
- mixed punctuation – e.g. Dr. in the address was punctuated;
- poor paragraph indentation;
- date was omitted;
- date was rendered in figures;
- date was rendered in figures;
- less than 4 single line spaces and more than 6 single line spaces were left for the signature;
- inconsistent style of display;
- failed to type sub-paragraphs 1 – 5 and (a) – (c) as inset matter;
- typographical errors and overtyping.

**TASK 3 - MANUSCRIPT**

**MEMORANDUM**

**Instruction – Type on plain A4 papers. Use double line spacing.**

The following were the errors identified:

- failed to type the main heading in spaced capitals;
- failed to type in double line spacing;
- poor line-end division of words;
- failed to type continuation sheet caption;
- failed to follow marginal instructions e.g. run on, transposition, stet etc.;
- inconsistent style of display;
- typographical errors;
- overtyping.

**TASK 4 - TENANCY AGREEMENT**

**Instruction – type on plain A4 paper use single line spacing;**

The following were the errors identified:

- the main heading was neither blocked nor centred;
- failed to leave a clear line space between items;

- failed to re-arrange items;
- margins were not properly set they were either too large or too small;
- typographical errors;
- form below was typed in single line spacing;
- dashes were used instead of dotted lines for the form.

**TASK 5 - MEMORANDUM**

**Instructions: Type on Memo Form or plain A4 paper.**

The following were the errors identified:

- those - failed to type the word MEMORANDUM on the plain A4 paper by who used the plain paper;
- Date; - failed to align item to the pre-printed portion – To, Ref, From and Date;
- failed to follow the instruction not to underscore the heading;
- inconsistent style of display;
- marginal instructions were not followed;
- date was omitted;
- date was rendered in figures;
- failure to type the Naira (₦) sign correctly;
- enclosure notation was omitted;
- some typed the cancelled words at the bottom of the work which was supposed to be deleted.

**TASK 6 - TABULATION**

**Instruction: Type on plain A4 paper. Use double line spacing. Rule as shown.**

The following were the errors identified:-

- failure to rearrange “Teams”;
- mixed style – centred heading over blocked columnar headings;

- poor ruling;
- failed to follow marginal instructions e.g. typed cancelled line;
- arranged items under 'Team' correctly but failed to match the items with the corresponding figures.

