

RÉSUMÉ OF THE CHIEF EXAMINERS' REPORTS ON THE BUSINESS SUBJECTS

1. STANDARD OF THE PAPER

For the Business Subjects, all the Chief Examiners asserted that the standard of the papers compared favourably with that of the previous years and all the questions set were clear, without ambiguity and within the scope of the various syllabuses. The level of difficulty and details of requirements was also comparable to that of previous years.

On the performance of the candidates, the reports of the Chief Examiners varied. An improved performance was recorded for Financial Accounting while the Chief Examiner for Principles of Cost Accounting said a few candidates performed excellently.

On the other hand, the Chief Examiner for Clerical Office duties said performance was average while that of Business Management reported that candidates' performance was lower than last year's. The report for Typewriting indicated that candidates' performance was not encouraging.

2. A SUMMARY OF CANDIDATES' STRENGTHS

- **Orderly Presentation of Answers**

The Chief Examiners for Business Management, Financial Accounting and Principles of Cost Accounting commented that candidates' answers were well organised with an excellent presentation especially in the practice questions.

- **In-depth Knowledge of Topics**

The Chief Examiners for Principles of Cost Accounting and Business Management noted that a few candidates displayed an in-depth knowledge of the topics in the respective subject areas.

- **Precise and Concise Answers**

The Chief Examiner for Principles of Cost Accounting commented that most of the candidates avoided lengthy introductions and their answers were clear and straight to the point.

- **Correct Headings and Monetary denomination**

The Chief Examiner for Financial Accounting further reported that most candidates provided correct headings for the accounts they prepared and indicated monetary denominations as expected.

- **Adherence to Rubrics and Attempting All Questions**

The Chief Examiners for Typewriting noted that candidates managed to finish their speed test and attempted all tasks.

The Chief Examiners for Business Management, Financial Accounting and Typewriting also commended the candidates for following the rubrics by attempting the required number of questions and completing their tasks.

3. A SUMMARY OF CANDIDATES' WEAKNESSES

- Lack of Adequate Preparation

The Chief Examiners for Business Management, Clerical Office Duties, Financial Accounting and Principles of Cost Accounting, stated that some candidates' answers indicated that they were not adequately prepared to write the papers. Solutions to questions portrayed poor knowledge of some of the topics and it was clear that they were ill-prepared.

- Poor Command of the English Language

All the Chief Examiners reported that a good number of candidates had a problem with expressing themselves clearly and meaningfully in the English Language. This, coupled with poor spelling, made the candidates' answers disjointed and meaningless.

- Inability to respond to Specific Requirements of the Questions

All the Chief Examiners stated that while candidates did not have difficulty in listing and stating their answer's, most candidates were unable to respond appropriately to the demands of the question. Such candidates were unable to explain, or differentiate. This can also be linked to their inability to express themselves well.

- Lack of In-depth knowledge in Certain Topics

The Chief Examiners for Business Management, Clerical Office Duties and Principles of Cost Accounting reported that some candidates lacked in depth knowledge in certain topics. This prevented them from earning maximum marks for the questions. The Chief examiner for Financial Accounting also reported that candidates were unable to classify items.

- Non-adherence to the Requirements of the Questions and Lack of Understanding

It was reported by the Chief Examiners for Financial Accounting, Principles of Cost Accounting, Typewriting and Business Management that some candidates did not take time to read and understand the requirements of the questions before attempting to answer. Also some candidates did not attempt the required number of questions or did not follow the instructions/rubrics.

4. **SUGGESTED REMEDIES**

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

- Extensive preparation for the examination

All the Chief Examiners mentioned that there is the need for all candidates to prepare adequately for the examination and candidates should be guided by their teachers to cover and understand all the topics.

- Understanding the demands of the question

Candidates must take their time to read the rubrics and the questions carefully to understand the requirements before answering. They must learn to select the questions they are well prepared for and follow instructions.

- Improving usage of the English Language

Candidates must read widely and work more exercises in order to improve upon their communication skills. They must also learn to write their answers in clear and simple language to avoid ambiguities.

- Showing Detailed Working and Correct Headings

Candidates must show all workings leading to their final answers as marks are awarded for workings. Candidates must also learn to use the correct headings and titles for their diagrams and presentations.

- Working of more exercises

There is the need for candidates to go through more exercises in their spare time. Also teachers/instructors must give student more exercises, mark and provide the feedback for proper corrective action.

BUSINESS MANAGEMENT

1. GENERAL COMMENTS

The standard of the paper compared favourably with that of the previous years. Candidates' performance was slightly lower than that of the previous years'.

2. A SUMMARY OF CANDIDATES' STRENGTHS

- (i) Majority of the candidates adhered to the rubrics of the paper.
- (ii) Some candidates presented their answers in a clear and orderly manner

3. A SUMMARY OF CANDIDATES' WEAKNESSES

- (i) Majority of the candidates displayed lack of adequate knowledge of the topics (subject matter)
- (ii) Grammatical errors, poor expressions and usage of the English language especially in the use of prepositions and conjunctions. Also their spellings were poor.
- (iii) Some candidates did not take their time to read the question well to gain understanding and hence they deviated or provided unnecessary answers.
- (iv) Some candidates could not explain the points they raised

4. SUGGESTED REMEDIES FOR THE WEAKNESSES

- (i) Candidates should read more on the various topics.
- (ii) Teachers must give candidates more exercises and the candidates must also practice more.
- (iii) Candidates should read widely to improve upon their expressions and usage of the English language.

5. DETAILED COMMENTS

Question 1 (CASE STUDY)

The passage for the case study is comprehensible. The questions on the passage do not allow for the lifting up of answers from the passage by candidates. The well-informed candidates performed excellently.

- a. The majority of candidates could correctly state the required number of items contained in a partnership deed. Some candidates lost marks because they presented answers such as names and addresses of partners; location and address of firm as separate points instead of combining them. The partnership deed contains the name of the partnership; the amount of capital to be contributed by partners; the nature and the type of remuneration to be paid etc.

- b. Performance in this sub-question was poor as majority of candidates showed poor knowledge of the steps involved in developing a new product. These are generation of idea, screening, business analysis, development of prototype, testing and commercialization.
- c. This sub-question required candidates to explain TWO OTHER promotional activities than ADVERTISING which Mum and Sons used. Unfortunately, the understanding of this was poor leading to majority of candidates giving answers that are types of advertising media instead. Others understood promotion as the upward movement of employees in the hierarchy of an organization. The expected answers are; sales promotion, personal selling; and publicity which, go together with advertising to form the promotional mix.
- d. Performance in this sub-question was above average. Candidates correctly explained benefits that would be enjoyed by members if the business was converted into a limited liability company. The benefits are guarantee of continuity of business, large capital, limited liability, transfer of shares, large pool of skills and possibility of expansion. Answers such as separate entity and making of high profit are irrelevant.

Question 2

The question tested candidates on services provided by banks. It was quite a popular question.

On the whole candidates performed well in this question.

- a. Candidates correctly listed the three parties to a cheque which are drawer, payee and drawee.
- b. Candidates were to explain accounts operated by commercial banks which are current, savings, fixed deposit and call accounts.
- c. This part of the question demanded the explanation of services provided by banks to current account holders which are issuing cheque books for withdrawals, granting of loans and overdrafts facilities, honouring payments on behalf of holders and offering advisory services.

Question 3

This was a popular question and performance was average. Quite a number of candidates wasted time drawing the pyramid of hierarchy of need which was not required.

- a. Majority of the definitions given by candidates were not succinct. Some thought it was inducement/influence. Very few candidates explained it correctly as a force that determines the direction of a person's behaviour and level of efforts towards a goal.
- b. Almost all candidates who attempted the sub-question correctly explained the needs which are physiological, safety, affection and esteem/ego needs. The question demanded

the presentation of the FIRST FOUR needs and not any four needs. Some candidates lost marks for failing to present the needs sequentially.

Question 4

Performance in this question was below expectation.

- a. Candidates were to explain the term planning. Most of the answers given were explanations of the management process and not planning. It is the process managers use to identify and select appropriate goals and courses of action for an organization.
- b. The sub-question required the explanation of the benefits of planning which include ; to make decisions about goals; provides sense of direction and purpose; to co-ordinate functions of organization; to monitor performance; to prepare for and deal with change; saves time and ensure effective and efficient use of resources.

Question 5

This was an unpopular question which was poorly attempted.

- a. The question required the explanation of organizational structure which is formal system of tasks and job reporting relationships, levels of authority and channels of communication. Candidates were penalized for limiting their answers to levels of authority.
- b. Candidates were to explain the concepts job enlargement, job enrichment, matrix structure and functional structure. Job enlargement involves adding to tasks of the same level; job enrichment is adding more responsibility to the job-holder; matrix structure simultaneously groups people and resources by project and function; functional structure is made up of core functions of an organization.

Question 6

It was a fairly popular question and the performance was average. The well-informed candidates gave excellent answers.

- a. Candidates were to outline the circumstances under which a contract can be discharged which are by agreement, by operation of law, by performance and by breach.
- b. This part of the question required the explanation of consideration as an element of exchange in a bargain; valid contract as one that meets all the essential elements of a contract; an unenforceable contract as one which lacks some legal requirements.

Question 7

A very popular question and the majority performed very well.

- a. Candidates were to distinguish between insurable and non-insurable risks. With regard to insurable risk the loss can be measured but with non-insurable risk, the loss cannot be determined when it occurs. Candidates lost marks for not making the distinction clear. Some wrong answers given were that insurable risk covers a large geographical area while non-insurable risks cover a small geographical area; insurable risks have effect on insurer and non-insurable risks have no effect on insurer.
- b. This sub-question demands the explanation of the benefits of insurance specifically to business organization and not the general benefits of insurance. Candidates' answers were limited to indemnity against fire and burglary and against other losses. Benefits of insurance include indemnity against fire and burglary; indemnity against other losses, passing on of risk management activities to specialists, helps secure imports and exports and helps to secure bid.

Question 8

A popular question with performance on the average.

- a. Candidates were required to distinguish between on-the-job training and off-the-job training. On-the-job training takes place in the work place e.g. vestibule, while off-the-job training involves training outside the work place e.g. workshops, school etc. Candidates lost marks for not giving example of each type of training.
- b. This part of the question required the explanation of the importance of training employees in an organization. These include improving skills, boosting morale, increasing efficiency and productivity; creating good relations; helps adaptation to change; reduce accidents and makes employee innovative. Though majority of candidates scored a pass mark in this sub-question, some of their answers were mainly guess work.

CLERICAL OFFICE DUTIES

1. GENERAL COMMENTS

Questions adhered to standards and the general performance of candidates could be described as average.

2. A SUMMARY OF CANDIDATES' STRENGTHS

When the question is understood, candidates are able to transfer knowledge from other subjects even where, in their view they did not cover in the COD class.

3. A SUMMARY OF CANDIDATES' WEAKNESSES

Candidates were not able to relate knowledge to task. In the case study, they were unable to know the problem implying that the passage is read as an ordinary comprehension passage.

4. SUGGESTED REMEDIES FOR THE WEAKNESSES

- (i) The problem is a teaching one. Teachers should enable candidates know that case study is not a comprehension but a situation in the life of a company.

5. DETAILED COMMENTS

Question 1 (CASE STUDY)

- (a) **Candidates were expected to state the problems related to Mr. Barku's handling of the filing job. Expected answers included the following;**
 - i. **He was keeping files on his desk for days**
 - ii. **Records are not filed on daily basis**
 - iii. **Documents were always littering the floor**
 - iv. **Loss of official documents**
 - v. **He was careless in handling records**
 - vi. **He was arrogant**
 - vii. **Mr. Barku lacked experience.**

The answers to the questions, generally, appeared to be interrelated but the candidates were able to weave through to provide good answers.

- (b) This question expected candidates to identify two problems with the organization structure of the company.

This question was not properly answered. It appears candidates did not understand it well. Expected answers should include:

- (i) There is no Human Resource Department

1. Mr. Barku, a filing clerk, was being treated as superior to Mr. Idris Mamoud, the Human Resource Officer.
2. There is no hierarchy of personnel.

- (c) This question asks candidates to identify two problems caused by the Administrative Manager of the company and the answers include:
- i. He frustrated Mr. Idris Mamoud to the point of resignation.
 - ii. He placed Mr. Barku, a filing clerk, over Mr. Idris Mamoud a contemporary manager.
 - iii. He did not allow the Human Resource Department to have autonomy;
 - iv. He was autocratic in his leadership style.

Candidates were confused and interposed question c with b.

- d) Candidates were expected to state five duties of the Human Resource Manager.
- i. Recruitment and selection of staff
 - ii. Performance appraisal of employees
 - iii. Staff discipline
 - iv. Staff welfare
 - v. Staff promotion
 - vi. Induction and training of staff
 - vii. Fixing of wages and salaries
 - viii. Industrial relations and grievance handling
 - ix. Maintenance of staff records
 - x. Designing job specifications
 - xi. Manpower planning.

This question was well answered as candidates clearly understood it.

- (e) Candidates were to identify three reasons for the resignation of Mr. Idris. The answers should include:
- i. He was made to work under the Administrative Manager who was a contemporary officer.
 - ii. He was not properly positioned as Mr. Barku, a filing clerk was treated as the assistant to the Administrative Manager.
 - iii. His expertise proposals were turned down by the Administrative Manager.
 - iv. Mr. Idris Mamoud was arrogant to him.
 - v. He was not duly recognized by the employers of the consultancy.
 - vi. Lack of job satisfaction.

Two options/responds were well answered but the third option/responds were not so well answered.

- 2.(a) The question required candidates to state the differences between an open office and a closed office.

Expected answers are as follows:

OPEN OFFICE

1. This type of office layout has a lot of noise with no privacy
2. It is economical in the use of equipment/space
3. Supervision is more effective.
4. All workers occupy one large room, i.e. communal
5. There is easy flow of work here.

CLOSED OFFICE

1. Some of amount of decorum and privacy are observed here.
2. It is costly
3. Supervision is a bit difficult.
4. This type of office layout looks prestigious.
5. Work flow can delay

2.b

Candidates were to describe the procedure for dealing with incoming mail in an organization.

- i. Sort letters into personal, urgent and confidential
- ii. Send personal letters to the owners
- iii. Deliver urgent letters immediately
- iv. Send confidential letters to the officers concerned without opening them.
- v. Open official letters carefully
- vi. Date stamp all official letters
- vii. Record details in incoming letters registers
- viii. Attach all enclosures to the letters they accompany
- ix. Enter all remittances into the remittances book.
- x. Note missing enclosures
- xi. Place letters in the appropriate files and deliver them to the appropriate departments.
- xii. Go through all envelopes to make sure nothing is left in any envelope.

Candidates' performance was average. In some cases students' performance was good in other cases, it was not so good.

- 3(a) The question required candidates to define computer and the answer should be an electronic device used to process data at very high speed, store it and retrieve in the form of organised information with maximum level of accuracy.
- (b) Candidates were expected to outline four advantages and disadvantages of using computers.

ADVANTAGES

- i. It facilitates the production of records;
- ii. It maintains high standard of accuracy;
- iii. It has the ability to store large volume of data;
- iv. Computer performs complex and complicated work which cannot be easily done manually;
- v. Computer produces neat and legible work;
- vi. Computer relieves workers from doing routine work;
- vii. There is easy retrieval of data.

DISADVANTAGES

- i. Large capital is needed;
- ii. Work cannot be done without qualified personnel;
- iii. Maintenance cost is high;
- iv. Breakdown can delay work;
- v. It cannot be used when there is no power.

Candidates answered the (a) very well and the advantages part of the (b) but the disadvantages of computers was not understood and thus poorly answered.

4.(a) The (a) part of this question required candidates to state four advantages and four disadvantages of departmental filing.

The required answers should include:

ADVANTAGES

- i. It is easy to locate files;
- ii. It is more suitable for confidential documents;
- iii. It allows for flexibility in choice of filing methods adopted by various departments;
- iv. It enables easier movement of records;
- v. It makes the filing clerk more efficient;
- vi. It saves time;
- vii. Filing could be done by any departmental staff.

DISADVANTAGES

- i. It is very expensive to maintain;
- ii. There is duplication of documents;
- iii. There is no uniformity in filing methods across the various departments;
- iv. It leads to the waste of space;
- v. Here filing clerks are swapped from one department to the other, it may take some time before adjusting to the new filing system.

In the 4 (b) candidates were to explain four rules of filing documents.

The rules of filing documents include

- i. File daily to avoid accumulation of documents;
- ii. Ensure that filing system is up-to-date regularly;
- iii. Documents or correspondence must be filed in correct sequence according to date order;
- iv. Every document must be filed in the appropriate folder;
- v. Avoid making files too bulky;
- vi. Avoid dumping “active” and “dead” files together;
- vii. Have adequate cross-references of file titles;
- viii. Where a document is removed from a file, note the date, subject matter and the officer in whose custody the documents are;
- ix. Place a note in the position of absent documents until when it is returned to the file;
- x. Place an absent card where the file is taken.

Candidates’ performance was average.

Question 5

In 5(a) candidates were to state the attributes of a good reception. The (b) part of the question required candidates to explain steps taken by a receptionist when receiving a visitor to an office.

Expected answers should include:

ATTRIBUTES OF A GOOD RECEPTION

- i. She must be cheerful
- ii. She must look smart with a pleasant appearance
- iii. She must be able to speak fluently
- iv. She must have a sound knowledge of the organization
- v. She must be willing and always ready to help visitors
- vi. She must always maintain good telephone manners
- vii. She must be very courteous to visitors and callers
- viii. She must be patient and tolerant.

STEPS TAKEN BY A RECEPTIONIST WHEN RECEIVING VISITORS TO AN OFFICE

- i. Welcome visitors cheerfully with a smile
- ii. Ensure if the visitor has appointment and ask him to take a seat if necessary
- iii. Ask him to fill a visitor’s form
- iv. Inform officer concerned
- v. Direct the visitor to the office
- vi. If the officer is not available or very busy, politely try to reschedule the appointment
- vii. Give a visitor a visitor’s tag
- viii. If the visitor does not have an appointment enquire whether the matter can be handled by another officer or reschedule the appointment.

Candidates did not understand the question or more appropriately, they were not properly taught.

Question 6

6(a) Candidates were expected to list and explain the parties to a cheque.

- i. The parties to a cheque were listed as Drawer, Drawee and Payee. The explanations were appropriately given.

6(b) The (b) part required candidates to explain the following methods of payment:

- i. Standing Order
- ii. Direct debit
- iii. Bank draft
- iv. Traveller's cheque
- v. Credit transfer

The (a) was well answered but the (b) was not properly answered as candidates were picking the answers they knew best.

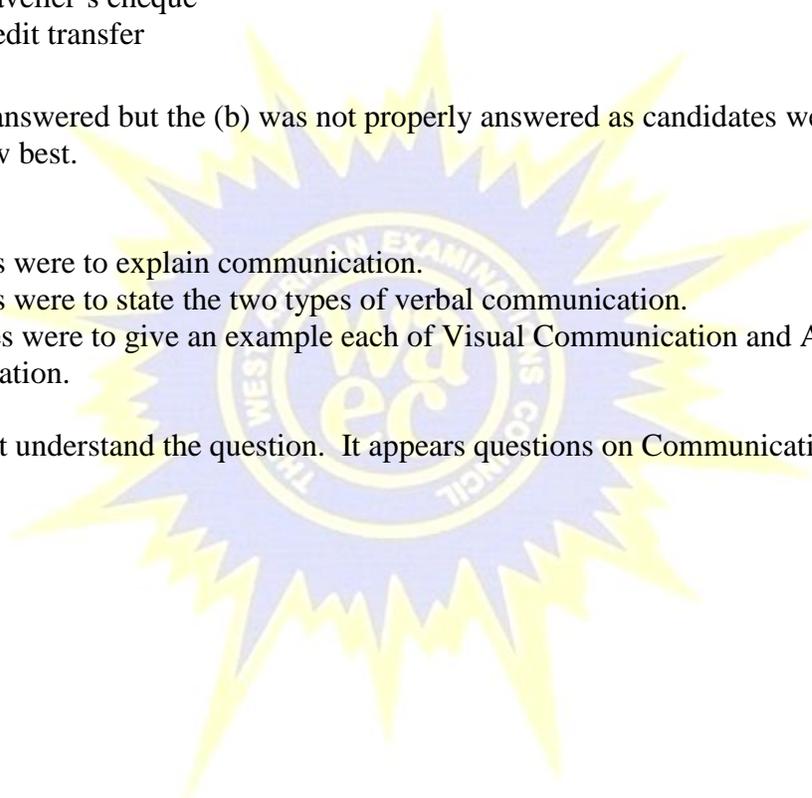
Question 7

7(a) Candidates were to explain communication.

7(b) Candidates were to state the two types of verbal communication.

7(c) Candidates were to give an example each of Visual Communication and Audio-visual communication.

Candidates did not understand the question. It appears questions on Communication are not well understood.



FINANCIAL ACCOUNTING 2

1. GENERAL COMMENTS

The standard of the paper is comparable to those of previous years. The level of difficulty of questions is maintained consistently as there was no significant changes. The results however point to a relatively better performance as against the preceding years.

2. A SUMMARY OF CANDIDATES' STRENGTHS

- * Precision and Conciseness
In answering most of the theory questions in section 'A', candidates' presentations were precise and compact.
The practice of writing down the questions in section 'A' before attempting them have greatly reduced.
- * Provision of correct headings and monetary denomination
For Section 'B' – Practice – a greater number of candidates produced their answers with appropriate headings to financial statements. The account prepared had the name of the business entity. Monetary denominations were also indicated.
- * Arrangement of work
Candidates who cancelled their work indicated the relevant pages where the new solutions could be found

3. A SUMMARY OF CANDIDATES' WEAKNESSES

(1) Non adherence to some requirements of the question

Some candidates did not adhere strictly to the instructions of the paper and in particular to some questions.

In section 'A' candidates were required to answer two questions out of four. There were, however, several cases/instances of candidates answering more than two questions. Additionally, specific requirement as to list, state, and explain were strictly not complied with. Time wasted in giving examples when not required by the questions as in Questions 2 a' and b.

In section 'b' Question 8, six ratios were to be calculated, yet computation of more than six was prevalent.

Some candidates did not begin each answer to a question on a fresh page or leave two lines between answers the sub-questions of the same question".

- * Wrote in the space provided below the number of the questions you have answered in the order in which you have written them".

(2) Inadequate coverage of subject matter

As with previous years, solutions to questions on company accounts and ratios portrayed inadequate preparation on those topics. The expression of the final figures/answers to the ratios showed lack of understanding of what the ratios stand for. For example.: Gross Profit percentage of 40%, rate of stock turnover of 5.4 times per annum and current ratio of 2.05:1 were incorrectly expressed in monetary terms as GH¢40, GH¢5.4 and GH¢2.05 respectively.

The preparation of accounts of not-for-profit making organisations, even though quite a popular topic, posed a problem. The preparation of the Subscription account and subsequently the figure to be taken into the Income and Expenditure account was particularly a difficult area for candidates. The few candidates who attempted the theory question on company accounts exhibited lack of understanding of that topic.

(3) Inability to properly classify items in the preparation of accounts

In the preparation of Manufacturing accounts, distinction between components of prime cost and factory overhead couldn't be discerned. This was evident in the mixing-up of items in the preparation of the Manufacturing accounts.

4. SUGGESTED REMEDIES

- * Instructors should emphasize in their teaching the need for candidates to read the rubric carefully and to follow its instructions
Example:
“Attempt five (5) questions, two in section ‘A’ and three from section ‘B’.
The instructions should be followed exactly.
The examine cannot change instructions.
- * One rule in accounting practice examination that should always be observed is to show all workings. Marks are awarded for details workings. Valuable marks are lost when only the final figures are shown.
- * Students should be guided to understand the topics. In the computation of accounting ratios, the expression of final figures/answers should be emphasized. In addition to this is the classification of cost items and their treatment in the manufacturing account.
- * Instructors should endeavour to cover all the topics in the syllabus. Areas associated with inadequate coverage evident from candidates’ solutions such as company accounts and ratios should be given greater attention.
- * Teachers should explain the implications of requirements such as ‘state, list, explain and outline to students. They should be guided through assignments, group work etc. in order for teachers to discern the extent/degree of understanding of these requirements by their students.

Theory of Financial Accounting

Four questions were available to candidates to answer two:

Question 1

The question was on the **General Journal and its uses**. Majority of the candidates attempted the question. Performance was on the average. The question was in two parts. The first part required candidates to describe or explain a General Journal. Candidates were expected to state clearly that it is a book of original entry and used to record transactions that cannot be entered in any subsidiary book.

Most candidates who attempted the question could clearly state that it was a book of original entry but failed to add the type of records that find their way into this journal.

The second part tested candidates' ability to identify six uses of the General Journal. On the average most candidates could state about three points but failed to add some more. The most popular answers given were that it was used for: recording opening entries; correction of errors; and recording closing entries.

Surprisingly, candidates were unable to add other popular uses like: recording purchase and sale/disposal of fixed assets **on credit**; making adjustments to any of the entries in the ledger; making entries in respect of contra-transactions/set-off/transfers; writing off bad debts; recording sale of existing business; recording acquisition of new businesses; recording issue of shares; and for recording redemption of debentures.

Question 2

The question was on both **Control Accounts** and **Errors in Accounting**. It was in two parts. In fact, almost every candidate attempted this question and performance was above average.

The first part tested candidates' ability to differentiate between items found in the Sales Ledger Control Accounts from those found in the Purchases Ledger Control Accounts. It went on further to limit candidates to only the **credit side of the Sales Ledger Control Accounts** (i.e. items like: Balance b/f, Allowances to customers; Bills receivable; Discounts allowed; Bad debts written off; Returns inwards/Sales returns; Cash/cheques received from customers; Set offs/transfers; etc. etc.) and **debit side of Purchase Ledger Control Accounts** (i.e. items like: Balance b/f; Bills Payable; Discounts received; Cash/cheque paid to suppliers; Allowances from suppliers; Returns outwards/Purchases Returns; Set offs/transfers, etc. etc.)

The few candidates who had low marks here either carelessly listed items found at debit side of Sales Ledger Control instead of credit items, and also listed credit items found in the Purchases Ledger Control instead of the required debit items. Others also exchanged the information found in the Sales Ledger Control for those rather found in the Purchases Ledger Control Account.

Candidates should be cautioned to be very careful with seemingly easy question.

The second part tested candidates' ability to identify errors that did not throw the Trial balance totals into disagreement. Most candidates could rightly state errors like Error of omission; Error of commission; Error of principle; Error of original entry; complete reversal of entries; Error of transposition; Compensating error and Error of duplication.

Question 3

The question was on **Company Accounts**. This question was the least popular among the four. Performance was extremely low. The question was in two parts. The first part tested candidates' ability to differentiate between Public Companies and Private Companies. The few candidates who could make some marks here were able to state areas of difference in terms of transfer and subscription of shares and debentures, and then publication of accounts. Other areas of differences were in terms of quotation on the Stock Exchange and membership. It appears candidates are not aware that in Ghana one person could form a company. No candidate could state the membership correctly. In fact, it is one to fifty for private, and then one to infinity for public.

The second part of the question tested candidates' ability to recall the rights of an ordinary shareholder. This was also poorly done. Candidates were expected to state the rights in terms of: voting at shareholders meeting; sharing in the profits earned by the company; sharing in the surplus arising out of liquidation of the company; transfer of ownership of shares; receiving a copy of the annual report; attendance at Annual General meeting of the company; and to appoint a proxy to vote on one's behalf.

Question 4

The question was on **Depreciation of Fixed Assets**. It was in three parts. About half of the candidates attempted this question. Performance was average.

The first part tested candidates' ability to explain the concept of depreciation. Candidates simply wrote that it was the '*reduction in the value of an asset due to use*'. It must be noted that the term does not just apply to all assets but specifically the fixed tangible assets.

The second part required candidates to state some causes of depreciation. Some candidates just wrote **physical causes/factors** and then **economic causes/factors** without stating the actual causes. Expected responses included the examples of these physical and economic causes like: Wear and tear due to usage; passage of time/ effluxion of time; depletion/exhaustion of the asset; inadequacy as a result of expansion in the productive capacity of an asset/superfluity; obsolescence, and then erosion, rust, rot and decay.

The third part required candidates to explain Straight line method, Reducing balance method and Revaluation Method of depreciation.

For the Straight line method, most candidates rightly stated that it provided an equal amount to be charged each year. Candidates however, failed to add that the amount is fixed because a fixed percentage is always charged on the **cost** (less estimated residual value, where possible). Some went on to support it with the formula:

$$\frac{\text{Cost} - \text{Estimated Residual Value}}{\text{Years of useful life}}$$

For the Reducing balance method even though candidates rightly stated that the amount of depreciation reduces each year, they failed to add that it is as a result of a fixed percentage being charged on the **net book value** of the fixed asset at the end of the period. Some candidates added the formula but that was wrong because the formula does not produce the amount of depreciation but rather the rate.

For the Revaluation method, few candidates could explain it correctly that the method requires the value of the asset to be ascertained at the beginning of the period and revalued at the end of the period; and that it is the difference between the two amounts which is charged as depreciation.

Practice of Financial Accounting

This portion of the paper requires candidates to attempt three out of nine questions.

Question 5

The question was on **Preparation of Bank Reconciliation Statement**. It was the most popular in this section of the paper and performance was above average.

The question tested candidates ability to prepare a Revised Cash book from a list of items or errors that were either in a firm's Cash book and not in Bank Statement or vice versa; and go on to reconcile this revised cash book balance with the balance in the Bank Statement.

Candidates did well by placing items correctly at where they belong. For instance, Subscriptions, Bank charges and Standing orders were recorded at the credit of the Revised Cash book while dividend was at the debit. Few candidates however could not rightly debit the understated opening debit balance of cash. In the Bank Reconciliation Statement, most candidates rightly added unrepresented cheques to the favourable revised cash book balance, and went on to less the uncredited cheques to arrive at the expected Bank statement balance of Le 6,670.

Question 6

This was on popular question and candidate's performance was average. The question was on the topic '**Accounts of Not for Profit** making organizations' and tested candidates' ability to prepare final accounts of a Club, The main test was candidates' ability to make adjustments related to Subscriptions and determine Accumulated Fund.

Candidates were expected to start by preparing a 'Statement of Affairs' to determine **Accumulated Fund**, make adjustments related to **owing's and prepayments** in the Subscriptions Account, and continue to prepare the Income and Expenditure Accounts of the Club.

Most candidates could prepare the Statement of Affairs by identifying the assets of the club in the required period and deducting the liabilities from them to arrive at the expected Accumulated Fund **₦10,500**. The main problem with most candidates was that they wrongly classified the Subscriptions owed as a liability instead of asset.

It must be emphasized that teachers ought to make candidates understand that it is only expense owed which is a liability while expense prepaid is an asset. Income owed is an asset but income prepaid is a liability.

Many candidates could not prepare the Subscriptions Account correctly. This was due to the fact that amounts owed were treated as liabilities while amounts prepaid were treated as assets instead of vice versa. The Subscriptions Account should have been presented as follows:

Subscriptions Account for the year ended

₡		₡	
Balance b/f (Owings)	1,200	Receipts and Payments a/c 7,500	
Income and Expenditure a/c	6,100		
Balance c/d (Prepayment)	2,300	Balance c/d (Owings)	2,100
	<hr/>		
	9,600	9,600	<hr/>
	<hr/>		
Balance b/d (Owings)	2,100	Balance b/d (Prepayment)	2,300
	<hr/>		<hr/>

On the average, candidates were able to prepare the Income and Expenditure Accounts correctly except a few who in using the horizontal method, interchanged the position of *Expenditure* (which is usually at the debit) for *Income* (which is usually at credit), and vice versa.

Question 7

The question was on **final accounts of a simple sole proprietorship**. Specifically, it tested candidates' ability to prepare simple final accounts making adjustments for owing's, prepayments and provisions for doubtful debts.

Majority of the candidates attempted this question with above average performance. Most candidates had little problem with the treatment of owing's and prepayments. The main problem areas were the *Debenture interest owed* and the *decrease in provision for doubtful debts*. Many candidates had no knowledge about the treatment of debentures. 9% Debentures means the loan capital attracts an interest of 9% on the amount of loan.

Candidates were expected to calculate 9% of ₦100,000 to arrive at ₦9,000. This ₦9,000 is to be treated as an expense in the Profit and Loss Account and again shown as a current liability in the Balance Sheet. The 9% Debentures of ₦100,000 still remains as a long term liability in the Balance Sheet. It is not affected by the amount of interest owed on it. Many candidates charged the ₦9,000 against the loan capital thereby reducing it wrongly to ₦91,000 in the Balance Sheet.

It must also be noted that an increase in provisions for doubtful debts increases expenses thereby decreasing profits. A decrease however, increases income thereby increasing profits. However, the total provisions calculated for the current year was to be deducted from the amount of debtors in the Balance Sheet.

Question 8

The question was on **Interpretation of Accounts**. Less than half of the candidates attempted this question with an average performance. Most of the candidates who attempted the question had no problem with the popular ratios like the Gross Profit Percentage; Net Profit Percentage; Return on Capital Employed; Current Ratio; Acid Test Ratio; Rate of Stock Turnover; and calculation of Working Capital.

It appears candidates were not familiar with the determination of Shareholder's Fund and Liquid assets. Candidates were expected to use the available information. In using the available information, the two could be determined as follows:

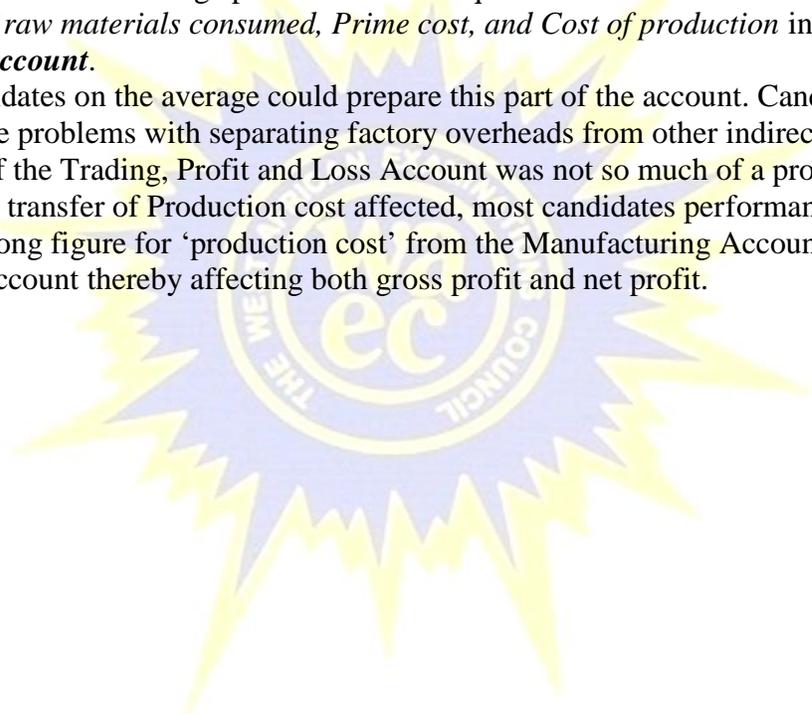
$$\begin{aligned}\text{Shareholders fund} &= \text{Stated Capital} + \text{Retained earnings} \\ &= \text{GH}\text{\textasciicircum}100,000 + \text{GH}\text{\textasciicircum}10,000 + \text{GH}\text{\textasciicircum}24,000 + \text{GH}\text{\textasciicircum}8,000 \\ &= \underline{\underline{\text{GH}\text{\textasciicircum}142,000}}\end{aligned}$$

$$\begin{aligned}\text{Liquid Assets} &= \text{Current Assets} - (\text{Debtors} + \text{Stocks}) \\ &= \text{GH}\text{\textasciicircum}82,000 - (\text{GH}\text{\textasciicircum}39,000 + \text{GH}\text{\textasciicircum}36,000) = \text{GH}\text{\textasciicircum}7,000\end{aligned}$$

Question 9

The question was on **Manufacturing Accounts**. About 50% to 60% of the candidates attempted this question with an above average performance. The question tested candidates' ability to determine *Cost of raw materials consumed, Prime cost, and Cost of production* in the **Manufacturing Account**.

Many of the candidates on the average could prepare this part of the account. Candidates however, still have problems with separating factory overheads from other indirect costs. The preparation of the Trading, Profit and Loss Account was not so much of a problem. The determination and transfer of Production cost affected, most candidates performance since they transferred the wrong figure for 'production cost' from the Manufacturing Account into the Profit and Loss Account thereby affecting both gross profit and net profit.



PRINCIPLES OF COST ACCOUNTING

GENERAL COMMENTS

All questions were of the required standard and was comparable to those of previous years' examinations. All the questions were within the limits of the WAEC examination syllabus and was designed to test candidates understanding of the relevant topics. 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 average range.

As with earlier years, there were some popular questions and well answered by many candidates while some questions were not that popular with candidates and were poorly answered by candidates who attempted it.

The graph of candidates' performance would show a normal distribution with the bulk of candidates in the average range.

A SUMMARY OF CANDIDATES STRENGTHS

- Good and orderly presentation of answers especially in the practice questions.
- Candidates answered the questions directly and did not indulge long introductions for which they earned no marks.
- Some candidates showed good understanding of certain questions and were able to apply practical situations to answer 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 marks were earned.
- Some candidates also showed in-depth knowledge of topics especially in the essay type questions.
- Many candidates also attempted the required number of questions for the paper which is very encouraging.

A SUMMARY OF CANDIDATES' WEAKNESSES

The following weaknesses were observed among candidates;

- Many candidates did not prepare adequately for the examination. This was evident from the lack of knowledge of the various topics. It was clear from some of the answers provided that candidates were guessing.
- Lack of good examination planning. Many candidates did not take their time to read and select the questions they could answer well before starting the paper as evident in the several attempts and cancellations before attempting new questions.
- The poor command of the English Language also prevented some candidates from earning maximum marks especially in the essay type questions as candidates could not express the points well enough.

- Lack of understanding of questions. Some candidates did not take their time to read and understand the exact requirements of the question before attempting to answer it and this resulted, in many cases, in complete deviation from the responses required.
- Some candidates did not attempt the required number of questions or did not follow the rubrics and ended up answering more than the required number from the different sections leading to the cancellation of some answers from some sections.

SUGGESTED REMEDY

- Candidates are advised to prepare adequately for the examination. Poor preparation for the examination results in candidates providing poor answers to questions even where they understand the questions.
- Candidates are also advised to read the instructions for the paper carefully and ensure that they fully understand the requirements before the commence
- Candidates are also advised not to rush to answer questions but to carefully read through all the questions and select the ones that they are best prepared for.
- For theory questions, candidates are advised to give examples to support answers even if the question does not require them since examples clear and doubts about the candidates' intentions.
- Candidates are also advised to attempt the required number of questions and if possible not to waste too much time on any one question especially if all the questions carry equal marks.
- Candidates are also advised to write their answers in clear and simple language to avoid any ambiguity.
- Candidates are also advised to show all workings leading to final answers because marks are mostly awarded for workings.

DETAILED COMMENTS

Question 1

This was an essay type question on cost classification. Candidates were required to explain cost classification, state three bases of cost classification and outline five reasons for cost classification by enterprises.

Candidates were expected to explain cost classification as the arranging or grouping cost according to their common characteristics or similarities.

The bases of cost classification expected included function, behaviour or variability, nature, controllability, normality and time.

The reasons for classification includes cost accumulation, cost ascertainment and analysis, product costing, planning and decision making, pricing, and profit planning.

Marks were awarded for clear explanation of the various items required in the question.

The question was very popular with candidates and the performance was quite good. Many candidates were able to define cost classification very well to earn the maximum points.

The bases of classification was also very well stated by many candidates. And the very poor ones were able to give at least one correct one. Some candidate however repeated some basis like nature and elements both of which means the same.

The reasons for classification was however not very well explained. Majority of candidates included points which amounted to an explanation of cost classification rather than reasons for cost classification. Points like, to know if cost was fixed or variable or to know whether cost was controllable or not are not reasons for classification. Candidates therefore lost marks for that section of the question. Some candidates also explained the various cost classifications instead of giving reasons for cost classification.

Question 2

This question was an essay question on accounting for labour. The first part of the question required candidates to state three costs associated with labour turnover.

The second part required candidates to state the circumstances under which it would be suitable to use different methods of labour remuneration including piecework, overtime, time rate and bonus schemes. Candidates were expected to state the costs associated with labour turnover to include preventive cost, cost of interviews and screening applicants, cost of benefits paid to leavers, training cost, wastage and damages caused by learners and low productivity due to slowness of new employees.

For the second part, candidates were expected to give the circumstances for the various methods as follows;

- | | |
|--------------|---|
| Piecework | Where output is measurable, where there is the need to increase production and where workers have control over the speed of production. |
| Overtime | where there is the need for extra production, where there is shortage of a particular type of labour and where the normal time is not sufficient to meet demand. |
| Time rate | where output or services cannot be measured, where the quality of work is of importance and where workers do not have control over the speed of production. |
| Bonus scheme | where there is the need to save production time, where workers had control over the speed of production and where there was the need to speed up production time. |

Candidates were also awarded marks for points such as 'where management and labour unions agreed on any of the methods of labour remuneration.

A good number of candidates attempted this question and the performance was just average.

Many candidates were able to state the cost of labour turnover correctly. A lot of candidates however gave the causes of labour turnover like marriage, poor working conditions, poor salaries instead of cost of labour turnover and such candidates lost marks.

Candidates showed good understanding for the second part of the question and most answers were stated in the correct tone. While a good number of candidates gave correct answers for the various methods, others mostly inter-changed the circumstances or provided only one instead of two circumstances for each of the methods.

Answers like where labour unions insist on the use were considered incomplete and therefore not accepted. A lot of candidates also rather explained the methods of labour remuneration instead of the circumstances under which they will be used and such candidates scored no marks.

Question 3

This was also a theory question on accounting for materials. Candidates were required to state five consequences of understocking, in the first part of the question and describe different forms of stock including raw materials, consumables, component parts, work in progress and finished goods for the second part of the question.

Candidates were expected to give the consequences of understocking to include, low productivity, loss of sales and profit, loss of customers and goodwill, panic buying and expensive special orders, idle time and underutilization of machines.

The forms of stock were expected to be explained as follows;

Raw materials- natural resources or other items inputs which are processed into finished goods and easily identified with the finished product.

Consumables- materials used in production but which do not become part of the finished product but are essential to the operations of plant and equipment.

Component parts- completed products which are acquired to complete the production of the main products. They become part of the product and can be seen as part of the main product.

Work in Progress- partially completed products which need further processing to become finished products

Finished goods- completed units of production which are held in the warehouse ready for sale.

This was a very popular question with candidates and the performance of candidates was quite good. Most candidates who attempted this question were able to give at least three consequences of understocking. Some candidates gave practical situations like collapse of business and dismissal of management which could be indirect consequences of understocking and such points were all accepted and awarded the required marks, A few candidates however rather included the consequences of overstocking like capital locked up obsolescence and deterioration.

The description of raw materials, work in progress and finished goods was well answered by even the poor candidates. However consumables and component parts were very poorly described by many candidates. Many candidates described consumables as goods that are produced for or consumed by consumers and component parts as consumables.

Though the question did not require candidates to provide examples of any of the forms of stock, the use of correct examples especially for consumables and component parts enhanced the answers and were accepted for the award of marks where the descriptions were not very clear.

Question 4

This was a question on budgetary control. For the first part of the question, candidates were required to explain- budget committee, budget manual and budget centre..

Candidates were required to state six duties of the budget officer in the second part of the question.

Candidates were expected to explain the various terms as follows

Budget committee – a group of people tasked to oversee the preparation and administration of the budget.

Budget manual – a document containing instructions for the preparation of the budget and the responsibilities of the people engaged in the preparation of the budget.

Budget centre – the section of the budget set up for the preparation and control of the budget.

The duties of the budget officer was expected to include the following points;

Issuing instructions to the various departments, receiving and checking budget estimates, preparing a timetable for the preparation of the budget, coordinating the various departments in the submission of their estimates, suggesting possible revision of estimates, discussing challenges with managers, submitting estimates to budget committee monitoring performance and comparing with budget with actuals.

This question was not very popular with candidates but those who attempted it did very well.

The description of budget committee budget centre and budget manual were very well described by most of those who attempted the question except that a few candidates described the budget manual as a document containing the names of those responsible for the preparation of the budget.

Others could not describe the budget manual as a document.

Candidates put out a lot of different duties as those of the budget officer and most of these were accepted if they had a relation to the duties of a budget officer.

Points like the budget officer determining the remuneration of workers or the welfare of workers were however not awarded any marks.

Question 5.

This was a practice question on marginal costing. Candidates were provided with information on the projected cost for production levels of 1000units and 2000units and were required to prepare a statement to show the cost of producing 1600units.

Candidates were expected to use relation between the change in quantity produced and the change cost the determine variable cost per unit in terms of direct materials, direct labour production overheads and administration overhead. The fixed cost element of production overhead and administration overhead will be determined when the variable cost is determined.

The same method is used to determine the selling price for the product.

Candidates were expected to show the workings as follows:

Selling price = $\frac{\text{change in revenue}}{\text{change in production}}$	= Le350, 000 = 350 x 1,600 =	Le	560,000
Direct Materials = $\frac{\text{change in cost}}{\text{change in production}}$	= <u>Le 25,000</u> = 25 x 1,600 =	Le	40,000
Direct labour = $\frac{\text{change in cost}}{\text{change in production}}$	= <u>Le 60,000</u> = 60 x 1,600 =	Le	96,000
Variable production Ovh = $\frac{\text{change in cost}}{\text{change in production}}$	= <u>Le 15,000</u> = 15 x 1,600 =	Le	24,000
Variable admin Ovh = $\frac{\text{change in cost}}{\text{change in production}}$	= <u>Le 30,000</u> = 30 x 1,600 =	Le	48,000
Total variable cost			<u>Le208,000</u>
Contribution			Le352,000
Less Fixed cost	- Production		30,000
	Admin and distribution		40,000
Profit			<u>Le 282,000</u>

Marks were awarded for the workings leading to the final answers.

Very few candidates attempted this question and the performance of candidates was very poor. Many of those who attempted the question apparently did not understand the requirements of the question. Most candidates just repeated the question and provided the projections for 1000units and 2000units as provided in the question and scored no marks at all for the question. A few candidates were able to compute the selling price and the variable cost for direct materials and direct labour. Fewer candidates were able to compute the variable cost for the overheads but were not able to compute the fixed cost elements for these costs.

Question 6

This was a standard costing question involving the computation of simple materials and labour variances from information provided. The information provided included the quantity of materials bought and the quantity of materials introduced into production.

Candidates were expected to use the quantity purchase to compute actual price and the quantity introduced into production as the actual quantity.

Candidates were expected to compute the variances as follows;

Materials price variance = AQ(SP-AP)	= N37,000(60-62)	=	N 74,000 A
Materials usage variance = SP(SQ-AQ)	= N60(37,500-37,000)	=	N30,000 F
Materials cost variance = MPV + MUV	= N74,000 A -N30,000F	=	N44,000 A
Labour rate variance = AH(SR-AR)	= N27,100(50-47)	=	N81,300 F
Labour efficiency variance = SR(SH-AH)	= 50(27,000-27,100)	=	N5,000 A

Marks were awarded for the formulas, the substitution and the final answer for all the variances. The final answer was to be qualified as either favourable (F) or adverse (A) and this figure attracted no marks if the wrong or no qualification was given.

A good number of candidates attempted this question but the performance was not as good as expected.

Most candidates were able to state the formulae for all five variances correctly. However many used the quantity of goods purchased of 39,500kgs as the actual quantity used instead of the actual quantity introduced into production of 37,000kg and since this figure was to be used for the materials variances, many candidates got all the computations for the three material variances wrong. Candidates who used the correct figure of 37,000kg as actual materials used were able to score maximum marks for the question. The very poor candidates were not even able to state the formula correctly.

Question 7

This was a practice question on costing methods involving the preparation of process accounts. Candidates were required to prepare three process accounts with only normal losses and no abnormal loss or gain. The overheads for the period of Gh¢ 24,000 was expected to be apportioned among the three processes on the basis of direct expenses.

The process accounts were to be prepared as follows:

PROCESS A ACCOUNT

	Units	Amount		Units	Amount Gh¢
Materials	1,000 15	15,000			
Labour		20,000			
Expenses		5,000			
Overheads		<u>12,000</u>	transfer to process B	1,000 52	<u>52,000</u>
	<u>1,000</u>	<u>52,000</u>		<u>1,000</u>	<u>52,000</u>

PROCESS B ACCOUNT

	Units	amount		units	amount GH¢
process A	1,000 52	52,000			
Materials		12,000	Normal loss	200 10	2,000
Labour		15,000			
Expenses		3,000			
Overheads		<u>7,200</u>	transfer to process c	800 109	<u>87,200</u>
<u>1,000</u>	<u>89,200</u>			<u>1,000</u>	<u>89,200</u>

PROCESS C ACCOUNT

	Units	amount		units	amount GH¢
Process B	800 109	87,200			
Materials		8,000	Normal loss	100	
Labour		10,000			
Expenses		2,000			
Overheads		<u>4,800</u>	transfer to fin goods	700 160	<u>112,000</u>
<u>800</u>	<u>89,200</u>			<u>800</u>	<u>112,000</u>

Marks were awarded for the balances transferred from a previous process if it the same as the balance transferred on the basis of costing principles.

This was a very popular question for candidates and the performance by candidates was generally very good. Many candidates were able to prepare all the three process accounts correctly and score maximum marks for the question. Many of the candidates who lost marks were not able to apportion the overhead cost among the three processes and ended up repeating the total overhead cost for the three processes. Others could not make correct entries for Normal loss especially for process 2 or transfer the closing balance of one process to the next process.

Question 8

This question was on materials control and specifically on the preparation of stock ledgers using weighted Average and Last In First Out methods of valuing issues to production and also to prepare profit statement using the two methods.

Information provided included purchases and sales of stock at different costs and prices at different dates and candidates were expected to use the cost of purchases at the different dates to determine the cost of sales using the two different methods. The sales revenue for the two methods was the same.

Candidates performed creditably in this question especially using the last in first out method. Candidates used different methods of presenting the ledger all of which were accepted for the award of marks.

The preparation of the ledger using weighted average was however not very good. Many candidates were not able to compute the weighted average price of issue at the different dates. Many candidates also misunderstood the value of the opening of stock of D54,000 for 4,500 units of stock to be the unit cost of the opening balance. This rendered the balances column of the ledger completely wrong.

Some candidate also computed the cost of sales and repeated it as the sales revenue for the profit statement and ended up getting a zero profit for both methods.

Question 9

This question was on cost accounts.

Candidates were required to prepare cost accounts from information provide. The information provided was mainly on materials and some of the required accounts required were extracts involving materials.

Candidates were expected to enter the transactions in the various accounts and balance them and also prepare an extract of the costing profit and loss accounts.

The cost accounts were expected to be prepared as follows

STORES LEDGER CONTROL ACCOUNT

	GH¢		GH¢
Balance b/d	50,000	work in progress	110,000
Cost ledger control account	120,000	cost ledger control account	3,000
Cost ledger control account	8,000	prod ovh control account	25,000
Work in progress account	4,000	materials stock adj account	1,000
Prod oveh control account	<u>3,500</u>	balance c/d	<u>46,500</u>
	<u>185,500</u>		<u>185,500</u>
Balance b/d	46,500		

Work in Progress Account

	GH¢		GH¢
Stores ledger control account	110,000	Stores ledger control acc	4,000
	<u> </u>	balance c/d	<u>106,000</u>
	<u>110,000</u>		<u>110,000</u>
Balance b/d	106,000		

Cost Ledger Control Account

	GH¢		GH¢
Stores ledger control account	3,000	Stores ledger control acc	120,000
Costing P and L account	22,500	Sores ledger control account	8,000
Balance c/d	<u>102,500</u>		
	<u>128,000</u>		
		Balance b/d	<u>128,000</u>
			102,500

Production Overhead Control Account

	GH¢		GH¢
Stores ledger control account	25,000	Stores ledger control acc	3,500
		Costing P and L account	<u>21,500</u>
	<u>25,000</u>		<u>25,000</u>

Materials Stock Adjustment Account

	GH¢		GH¢
Stores ledger control account	<u>1,000</u>	Costing P and L account	<u>1,000</u>
	<u>1,000</u>		<u>1,000</u>

Costing Profit and loss Account

	GH¢		GH¢
Materials Stock Adj account	1,000	Cost ledger control acc	22,500
Prod Oveh Control account	<u>21,500</u>		
	<u>22,500</u>		<u>22,500</u>

Marks were awarded for all the entries including all the balances carried down but excluding the totals for all the accounts.

Only a few candidates attempted this question and the performance was poor. Candidates mixed up the entries in most of the accounts especially the stores ledger control accounts. The errors made by candidates did not follow any particular pattern and most solutions were characterized by series of wrong entries resulting in candidates who attempted this question scoring very low marks.

TYPEWRITING

GENERAL COMMENTS

The Standard of the May/June 2016 Typewriting paper compared favourably with that of previous years.

A SUMMARY OF CANDIDATES' STRENGTHS

- carried out most of the instructions
- used correct paper sizes
- most completed all tasks

A SUMMARY OF CANDIDATES' WEAKNESSES

- (i) Failure to follow instructions;
- (ii) Mastery of the keyboard;
- (iii) Overtyping;
- (iv) Poor erasing;
- (v) Failure to correct errors;
- (vi) Inability to arrange of figures correctly units under units and tens under tens etc.;
- (vii) Omission of date in the letter and memo;
- (viii) Inconsistent line spacing;
- (ix) Poor indentation of paragraphs;
- (x) Omission of punctuation;
- (xi) Omission of lines;
- (xii) General Poor Display;
- (xiii) Lack of Speed.

SUGGESTED REMEDIES

Candidates should work seriously on the keyboard to reduce typographical errors and gain speed.

Candidates should be given a lot of exercises to prepare them well for examination.

Candidates should; be taught the proper use of the eraser;

Candidates should ensure that they carry all necessary things that they will need to the examination room – e.g. ruler, ball point pen, eraser etc.

Their machines should be very well serviced before the day of the examination.

DETAILED COMMENTS

TASK 1 - SPEED AND ACCURACY

Majority of the candidates did not complete the speed and accuracy test due to lack of speed.

Some managed to complete getting the speed of 40 words per minute but failed the accuracy. Work contained many errors.

TASK 2 - LETTER AND ENVELOPE

Candidates were instructed to type the letter on A4 plain paper or headed paper; and to take a carbon copy.

The following were the errors identified:

- mixed style – centred heading over blocked paragraphs with compliment close to the right;
- Poor paragraphing;
- no clear line space between paragraphs and listed items;
- over typing and typographical errors;
- work typed in 1½ line spacing instead of single line spacing;
- naira sign poorly rendered;
- poor line-end division of words.

TASK 3 - MANUSCRIPT

Candidates were instructed to type on plain A4 paper and to use double line spacing.

The following were the errors identified:

- omission of lines;
- heading not properly centred as instructed;
- a lot of typographical errors and overtyping;
- poor word division especially one syllable words.

TASK 4 - MEMORANDUM

Candidates were instructed to type on plain A4 paper or Memo Form.

The following were the errors identified:

- the word Memorandum was left out by those who used plain A4 paper;
- poor paragraphing;
- ballon instruction typed as continuous matter instead of as a paragraph;
- poor word division;
- omission of words;
- spelling mistakes.

TASK 5 - ITINERARY

Candidates were instructed to type on plain A4 paper.

The following were the errors identified:-

- time portion not properly aligned e.g. 9.30 – 10.00
- punctuation omitted in a.m., p.m.;
- Poor placement of work on the page – right margin wider than left margin;
- Typographical errors.

TASK 6 - TABULAR

Candidates were instructed to type on plain A4 paper and to rule as shown.

The following errors were identified:

- the heading (Address) typed in double line spacing instead of single line spacing;
- poor ruling – vertical lines overlapping;
- poor arrangement of amounts – No alignment;
- omission of Naira sign;
- alphabetical rearrangement not carried out by some candidates.