

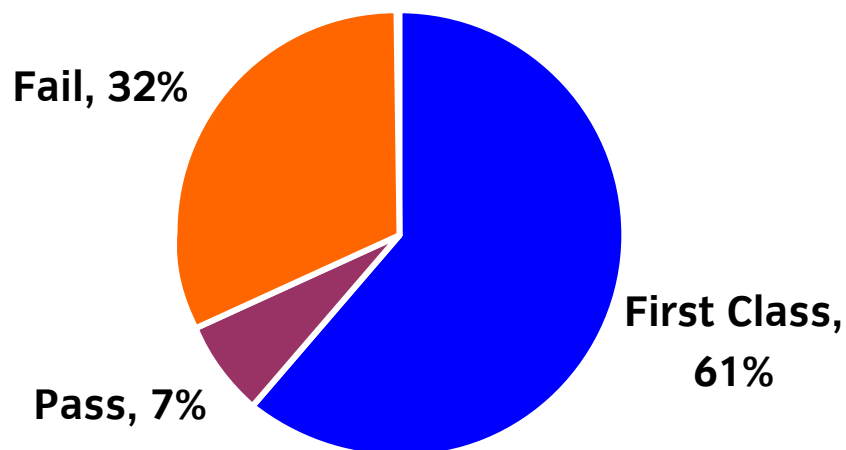
# 8989-01 Computerised Accounts Level 1

## General Observations

The examinations sat in this period were the first under the revised syllabus. The principal objective of the revision was to make all three levels of the qualification more relevant to the needs of learners. In order to achieve this objective, certain topics that were previously examined at Level 2, are now examined at Level 1.

The initial set up data is now provided for specialist tutors in the form of a downloadable file and as a result, it is pleasing to note that there are far fewer instances of incorrect initial data causing problems for candidates.

As a result of the revision to the syllabus, although the overall standard of candidates' work remained high, there was a slight fall in the number of candidates passing the examination during this transition.



## Areas of good performance

The overall standard of work produced by candidates remained high. There was evidence that candidates are taking more care with data entry and subsequent checking. This resulted in fewer word and number errors. The vast majority of candidates are producing the correct printouts and only a small minority are failing to complete the batch totals.

## Areas for development

- Each examination paper will require one foreign address to be input. If using Sage software, candidates must not enter the country in the specified country box as this will not be printed on the address report. Candidates should be advised to enter the country in the postcode field at the bottom line of the address box.
- Candidates should take care when entering the date of transactions. Software will generally default to the set program date – this must be overwritten with the required date of the transaction.
- Care must be taken when processing capital introduced. Although this may be processed using the nominal journal, this relies on the candidate having sufficient double entry knowledge and a safer option is to process capital introduced as a bank / cash receipt. Candidates should be reminded that capital introduced is always free of tax.

## **Recommendations**

Candidates should be reminded that the batch totals should be completed before entering the data onto the system. In this way, candidates can check their totals with the on screen totals to identify any input errors before saving.

## **Tips**

- Tutors should emphasise the importance to candidates of printing draft reports and checking their work thoroughly before submission.
- Remind candidates that there is no necessity to enter data into the “Details” box – entries will not be marked.
- Tutors should make it clear to candidates that the overriding rule should always be “type exactly what you see”. For example, if the address ends with the abbreviated “Rd”, entering “Road” will constitute an error.
- As a final check, candidates should be reminded that the balance on the capital account should always be a credit balance and the balance on the cash account should always be a debit balance.

## **Additional comments**

Specialist tutors are reminded that it is important to print and return a copy of the initial data input to City & Guilds together with the candidates’ examination papers.

Candidates should be made aware that although most payments to suppliers and receipts from customers will relate to specific invoices, it is possible that they may be required to process a payment or receipt on account (i.e. a part payment / receipt). If this is the case, then it clearly cannot be allocated against specific invoices. The automatic allocation function on the software will ensure that the payment or receipt is correctly dealt with as a payment on account.

Centres should be aware that the content and style of the Level 1 examination paper will be consistent throughout, but the order and wording of questions may change.