

Examiners' Report/ Principal Examiner Feedback

Summer 2010

IGCSE

IGCSE Accounting (4305) Paper 02

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PE Report on Examination Paper 4305/02

General Comments

The number of entries for this additional component of IGCSE Accounting was much reduced in comparison to previous sittings.

However the overall the standard of scripts submitted was excellent with many candidates achieving a Distinction grade due to completing all tasks correctly and producing the required reports.

Candidates experienced few problems in dealing with the requested amendments to the original data and subsequently, the majority of candidates were able to process sales, purchases and returns correctly. The processing of payments received and made were also completed to good standard, however weaker candidates failed to deal correctly with cash discount. Candidates should also be reminded that when processing invoices and credit notes they should always check that the VAT figure calculated by the program matches the figure stated on the invoice and if there is a discrepancy they should always change the figure to match.

The main areas of improvement that centres need to be aware of is in the use of correct narratives when processing sales and purchases and the need to ensure that candidates produce the correct reports as indicated on the paper.

Grade Boundaries - June 2010

Statistics

Grade	A*	A	B	C	D	E	F	G
Grade Boundaries	87	74	61	49	43	38	33	28

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