

# Examiners' Report Summer 2009

GCSE

## IGCSE Accounting (4305)

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## Contents

1.	4305 Examiners' Report	5
2.	Statistics	7



## 4305 Examiners' Report

### General Comments

Overall there was a noticeable improvement in the standard of scripts with clear evidence of centres and candidates being better prepared for the requirements of the examination. However there are still some candidates who are struggling with some of the examination tasks of a more complex nature and consequently did not achieve a satisfactory standard. The standard of presentation is still an issue and centres need to address this and ensure that candidates are made aware of the necessity to be clear in their answers and to provide a higher standard of legibility, especially in the preparation of ledger accounts and final accounts.

### **Question 1**

As in previous years this question provided an opportunity for all candidates to demonstrate their knowledge of the syllabus with several candidates achieving full marks. Weaker candidates did find the more complex items difficult to answer correctly.

### **Question 2**

The quality of responses in this question was variable but in most cases the candidates did make a reasonable attempt at completing the day books and ledger accounts. The most common errors were not providing appropriate narratives and listing individual transactions in the accounts where they should have entered the totals from the day books. Many candidates were unable to deal correctly with the posting of the discounts from the cash book.

### **Question 3**

Overall the preparation of the journal entries was poor, with many candidates failing to include an appropriate narrative. Few students were able to deal with the adjustments for the electricity and rates bills. The profit and loss account was prepared reasonably well by most students but part (c) was answered poorly with many candidates clearly having little understanding of the concept under discussion.

### **Question 4**

Although there were few candidates who were able to answer part (a) fully, most gained a reasonable mark. The main items causing confusion were the purchase ledger set off and the dishonoured cheque. There were no common errors in parts (b) and (c) but overall the responses to these parts were very disappointing with many candidates either not understanding the nature of the sales ledger control account or where it fits in to the accounting system.

### **Question 5**

The responses to this question were generally of a good standard with a significant number of candidates scoring full or nearly full marks. Only the poorly prepared candidates failed to achieve a high score. It was pleasing to note that candidates were able to produce statements in the vertical format.

### **Question 6**

As in previous years the majority of candidates were able to state the formula correctly but fewer were able to produce a full and relevant evaluation of the resultant ratios. Several candidates did not express the current ratio correctly. However, the standard of performance in this question did show signs of an improving trend which is to be encouraged.

## Statistics

Grade	A*	A	B	C	D	E	F	G
Grade Boundaries	79	67	55	43	37	32	27	22

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