



**General Certificate of Education**

**Applied Business 8611/8613**

**BS16      Financial Accounting for  
Managers**

**Report on the Examination**

*2008 examination - June series*

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## General comments

It was pleasing to observe many centres getting to grips with the particular challenges set by the GCE Applied Business A2 portfolio units. Candidates from these centres had:

- set realistic problems to solve that were neither too complex nor too simplistic (Requirement A)
- carried out sufficient primary and secondary research to analyse the nature of the problem (Requirement C)
- developed practical solutions that addressed key parts of the problem (Requirements B and D).

As stated in last year's report, where candidates and centres struggled, it was nearly always the case that one or more of the above conditions were missing. In particular, when a mechanical approach was adopted which encouraged candidates to trawl through each unit's specification rather than selectively applying concepts to the problem at hand, the evidence was descriptive and failed to demonstrate the candidate's ability to solve realistic problems.

Finally, a few words on the use of group work. It is entirely in the spirit of the GCE Applied Business to use group work as it encourages the development of key skills and helps reduce the burden of research. It is also a key component of Unit 14 (Managing Change). However, the following rules must be observed when assessing candidates' portfolios:

- each candidate must complete their own unique portfolio of evidence
- assessment decisions must be based on evidence produced solely by the candidate.

Unfortunately, albeit in a limited number of cases, some assessors were awarding marks using evidence which could not be attributed to a particular candidate. This left moderators in an intolerable position where they could not validate candidate evidence and could not support assessor decisions.

## Assessment issues

The quality of annotation improved and many more centres were using assessor feedback sheets to indicate where candidates had achieved the highest mark band within each assessment objective.

Where annotation was effective, assessors accurately indicated the Assessment Objectives and mark bands against key candidate evidence. This greatly assisted the moderation process and enabled moderators to provide focused feedback to centres.

Unfortunately, it is still the case that a significant proportion of centres are failing to annotate their candidates' portfolios and/or are misinterpreting the qualities required by the mark bands. It is of the utmost importance that assessors annotate candidate evidence by indicating both the assessment objective and the mark band next to key pieces of evidence e.g. AO3/MB2. It is also obviously important that the mark band standards, across the four assessment objectives, be understood by the team of assessors within a centre. Further guidance can be found on pages 22 to 27 of the Teachers' Guide, which can be downloaded from the AQA website.

The following comments on individual A2 units identify successful and less successful approaches to each unit by candidates.

## **BS16 - Managing Resources**

As with all A2 units, candidates performed well when the contexts were small-scale and local, eg managing resources within a local restaurant. Where contexts were national and large-scale (for example, BMW), then candidates' portfolios were inevitably generic, confused and lacking in the qualities expected at A2 level.

Once an appropriate context was selected, successful candidates carried out a focused investigation into the importance of planning, managing and improving the efficiency of production. They focused on an aspect of each of these three areas and provided realistic and sensible ways in which the competitiveness of the business could be improved.

Less successful candidates offered a catalogue of case studies. Critical path analysis was often shoehorned into the portfolio for good measure. By the end of each portfolio, it was often difficult for the moderator to remember which business was being investigated and what improvements were being proposed.

As with Units 9 and 13, centres should encourage candidates to focus on realistic and relevant proposals and spend less time regurgitating theory. Given this, and a focus on small-scale contexts, it is highly likely that the quality of Unit 16 portfolios will improve.

## **Mark Ranges and Award of Grades**

Grade boundaries and cumulative percentage grades are available on the [Results statistics](#) page of the AQA Website.