

Examiners' Report November 2007

IGCSE

IGCSE Accounting (4305)

Edexcel is one of the leading examining and awarding bodies in the UK and throughout the world. We provide a wide range of qualifications including academic, vocational, occupational and specific programmes for employers.

Through a network of UK and overseas offices, Edexcel's centres receive the support they need to help them deliver their education and training programmes to learners.

For further information please call our Customer Services on + 44 1204 770 696, or visit our website at www.edexcel-international.org .

Summer 2007

All the material in this publication is copyright

© Edexcel Ltd 2007

Contents

- | | | |
|----|--------------------------------|---|
| 1. | 4305 Paper 1 Examiners' Report | 4 |
| 2. | Statistics | 6 |

4305 IGCSE Accounting

Paper 1

Examiners' Report November 2007

General Comments

There was a relatively small number of entries with a number of weak scripts. Overall, presentation was weak and several candidates were unable to demonstrate basic knowledge of double entry bookkeeping. There were alternative approaches to some questions in this question paper from previous series. Candidates and teachers should use past question papers as a guide to future question papers, but candidates also need to be aware that future papers, although still following the current specification, may differ in approach and format from the current series.

Question 1

The multiple choice questions again proved to be a good indicator of overall performance in this paper. While candidates were able to accurately answer straightforward tasks such as parts (a), (b) and (c) the responses to tasks such as parts (f) and (j), which required a calculation, were generally weaker.

Question 2

This was a different approach to this style of question with candidates being required to demonstrate their knowledge of the postings of the purchases book, purchases returns book and cash book. In spite of previous Examiner's Reports highlighting weak narratives in ledger accounts candidates are still losing valuable marks. Many candidates are still unclear as to the purpose of the total creditors account. In the final part of the question most candidates were unable to explain fully the double entry required for the creation of a provision for doubtful debts, or the link to the prudence concept.

Question 3

There were several good attempts at the preparation of the appropriation account, but some candidates need to improve their presentation. Several candidates were able to correctly prepare the current account and balance sheet extract. However, many candidates were confused as to the requirements of a balance sheet for a partnership and provided an adapted version of that for a sole trader.

Question 4

Overall the responses to this question were pleasing. Candidates were well prepared for the nature of this task and completed the Manufacturing Account and Trading Account correctly. Weaker candidates, however, failed to label items correctly and experienced difficulties in producing a well structured trading account.

Question 5

In spite of this type of question being asked previously a large number of candidates still struggled to provide coherent and accurate ratio calculations. As in other tasks where a written response was required the standard of the analysis was weak.

Question 6

Although candidates should have been well prepared for this type of question, the responses were in the main disappointing with most candidates being unable to explain fully the treatment of the donation in the sports club's books. Candidates need to be able to answer questions of this type as well as those which are largely computational in nature.

4305 Statistics

Paper 1

Grade	Max Marks	A*	A	B	C	D	E	F	G
Grade boundaries	100	81	69	57	45	38	32	26	20

Further copies of this publication are available from
Edexcel UK Regional Offices at www.edexcel.org.uk/sfc/feschools/regional/
or International Regional Offices at www.edexcel-international.org/sfc/academic/regional/

For more information on Edexcel qualifications, please visit www.edexcel-international.org/quals
Alternatively, you can contact Customer Services at www.edexcel.org.uk/ask or on + 44 1204 770 696

Edexcel Limited. Registered in England and Wales no.4496750
Registered Office: One90 High Holborn, London, WC1V 7BH