

# Principal Examiner Feedback

## November 2009

IGCSE

### IGCSE Accounting (4305) Paper 01

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## **Examiners' Report Accounting IGCSE 4305 Paper 01**

### **Introduction**

Overall the standard of scripts for this sitting were of variable with several candidates scoring high marks but a significant number performing badly in all tasks. 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. There is still some difficulties with questions which require a prose answer and centres are advised to provide candidates with practice of this type of question if they are to ensure that their candidates score highly in future examinations.

### **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 did show some improvement on previous examinations, however there are still issues with narratives in ledger accounts. Candidates need to have the correct narratives and the correct amount on the correct side in order to achieve the available mark. The most common error still remains the inability to calculate Vat on cash sales and the treatment of the opening entries.

### **Question 3**

Overall this question was badly answered by the majority of candidates with many struggling to deal correctly with both the journal entries and the preparation of the ledger accounts for bad debts and provision for doubtful debts. As with other questions the narrative sections were poorly attempted with several candidates scoring no marks for their efforts. The final part of the question was designed to allow candidates an opportunity to demonstrate their knowledge of partnerships and the accounting requirements of a partnership. Generally candidates were able to state the advantages and disadvantages of forming a partnership but struggled to explain the changes which would take place in the accounting system to accommodate this change.

### **Question 4**

As in previous sittings 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. The responses to part (b) were also badly answered but there were one or two candidates, who were better prepared and were able to understand the requirements of the task and consequently achieved a good score in this part of the question.

### **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**

This question required candidates to define and give examples of several accounting definitions. Overall weaker candidates scored badly in this question, although, as in previous questions, well prepared candidates did produce some excellent answers and were rewarded accordingly.

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