

Prepare

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|------|-----------------------------------|-----------|
| (i)  | Sales ledger control account.     | (6 marks) |
| (ii) | Purchases ledger control account. | (4 marks) |

In this question, the candidates were required to prepare control accounts. The question was poorly done because of the following weaknesses.

#### **Weaknesses**

- a) Transposing of control accounts.
- b) Mixing of sales and purchases ledger items.
- c) Incorrect treatment of dishonored cheques and charges on overdue accounts.

Teachers should prepare students adequately on control accounts in reference to other related topics like incomplete records and precise requirement and importance of balances.

#### **29.4 CONCLUSIONS AND ADVICE TO TEACHERS**

Candidates' weaknesses this time round are no different from what they have been in the past. They include, by and large poor preparation leading to lack of mastery of the subject. Candidates fall somewhat into two groups. First is a well performing group from centres that consistently do well and secondly, a poorly performing group from centres that consistently perform poorly. It is this last group who have serious problems with the subject. We advise that they read criticisms and advice given in earlier reports because they are still relevant. Nevertheless, teachers must ensure that all areas of the syllabus are adequately taught and accompanied with much practice.