

Commentary on candidate evidence

The candidate evidence has achieved the following marks for each task of this course assessment component.

Candidate 1

Task 1

The candidate was awarded **9 marks** out of a possible 13 marks for this task. **8 marks** were awarded for the value view, and **1 mark** was awarded for the formula view.

The candidate was not awarded the following marks in the value view:

- 3 March balance entry – the value balance has not been added together to show the actual value of the good. This is only penalised once in the inventory, so marks were awarded for other dates where the value isn't totalled.
- 7 March issues entry – the wrong CPU figure was used for Returns to Supplier. The final figure is now consequentially correct, so the final mark was awarded.

The candidate was not awarded the following marks in the formula view:

- Receipts mark – a value is entered instead of a cell reference in D17.
- Issues mark – a figure is entered instead of a cell reference in F21.

Task 2

The candidate was awarded **8 marks** out of a possible 13 marks for this task. **7 marks** were awarded for the value view, and **1 mark** was awarded for the formula view.

The candidate was not awarded the following marks in the value view:

- Total Hours Worked, B25, the figure is incorrect.
- Basic Labour Cost, C31, is incorrect.
- Total Time Allowed, B33, is incorrect.
- Basic Labour Cost, C43, is incorrect.

Due to these errors, the other figures are consequentially correct.

The candidate was not awarded the following mark in the formula view:

- Total Time Allowed, C33, as a value is entered instead of a cell reference.

Task 3

The candidate was awarded **8 marks** out of a possible 11 marks for this task. **6 marks** were awarded for the value view, and **2 marks** were awarded for the formula view.

The candidate was not awarded the following marks in the value view:

- Heat and Light row – the basis of apportionment is incorrect.
- Re-apportionment of Service – one of the marks is not awarded because a figure is incorrectly included in the service department, H19.

Due to these errors, the other figures are consequentially correct.

The candidate was not awarded the following mark in the formula view:

- Re-apportionment of Service row as a figure is entered instead of a cell reference in B19 and D19.

Task 4

The candidate was awarded **7 marks** out of a possible 13 marks for this task. **7 marks** were awarded for the value view, and **0 marks** were awarded for the formula view.

The candidate is not awarded the following marks in the value view:

- Onions – 4th March, B19. The figure is incorrect.
- Onions – 6th March, B20. The figure is incorrect.
- Baking Department in Overheads, B33. The figure is incorrect.

Due to these errors, the other figures are consequentially correct.

The candidate was not awarded the following marks in the formula view:

- F1, because B20 formula is truncated.
- F2, because a figure is entered instead of a cell reference in B34 and C35.
- F3, because many of the formula are missing for this mark, showing what is added and deducted.

Candidate 2

Task 1

The candidate was awarded **8 marks** out of a possible 13 marks for this task. **7 marks** were awarded for the value view and **1 mark** was awarded for the formula view.

The candidate was not awarded the following marks in the value view:

- 3 March balance entry – there is only one CPU value shown, and there should be 2 values.
- 4 March balance entry – the value balance is incorrect. This is a linked mark with 8 March.
- 7 March issues entry – this is incorrectly inserted into the receipts column.

Due to these errors, the other figures are consequentially correct.

The candidate was not awarded the following marks in the formula view:

- Issues mark – a value is entered instead of a cell reference in F26.
- Balance mark – a figure is entered instead of a cell reference in I26.

Task 2

The candidate was awarded **8 marks** out of a possible 13 marks for this task. **7 marks** were awarded for the value view and **1 mark** was awarded for the formula view.

The candidate was not awarded the following marks in the value view:

- Total Hours Worked, B25, the figure is incorrect.
- Total Hours Worked, B34, is incorrect.
- Total Labour Cost (Baking), D38, is incorrect as figures are deducted instead of added.
- Overtime Cost, C44, is incorrect.

Due to these errors, the other figures are consequentially correct.

The candidate was not awarded the following mark in the formula view:

- Basic Labour Cost, C43, as a figure is entered instead of a cell reference.

Task 3

The candidate was awarded **6 marks** out of a possible 11 marks for this task. **4 marks** were awarded for the value view and **2 marks** were awarded for the formula view.

The candidate was not awarded the following marks in the value view:

- Indirect Materials row – the figures are incorrect.
- Heat and Light row – the figures in each of the Production Departments are incorrect.
- Re-apportionment of Service – one of the marks is not awarded because the rate, D19, is incorrect.
- Total Production Overheads – a figure is incorrectly included in the Service Department, H20.

Due to these errors, the other figures are consequentially correct.

The candidate was not awarded the following mark in the formula view:

- Indirect Materials row as a figure is entered instead of a cell reference in all of the Production Departments formulae, also a 0 as a figure has been entered in H19.

Task 4

The candidate was awarded **6 marks** out of a possible 13 marks for this task. **5 marks** were awarded for the value view, and **1 mark** was awarded for the formula view.

The candidate was not awarded the following marks in the value view:

- Onions – 6th March, B20. The figure is incorrect.
- Baking Department, B27. The figure is incorrect.
- Packaging Department, B34. Only gains 1 of the 2 marks because the final figure is incorrect.
- VAT, C37. This is in the wrong order.
- Subtotal figure. One of the subtotal figures has been omitted.

Onions – 6th March, B20, is consequentially correct because a figure from another sheet has been used. Due to these errors, the other figures are consequentially correct.

The candidate was not awarded the following marks in the formula view:

- F1, because a figure is entered instead of a cell reference in B19.
- F3, because a figure is entered instead of a cell reference in VAT, C37.