

Commentary on candidate evidence

The candidate evidence has achieved the following marks.

Candidate 1

Task 2

The candidate was awarded **10 marks** out of a possible 13 marks for this task. **0 marks** were awarded for the value view for inserting the correct text and data, and **10 marks** were awarded for the formula view.

The value view mark was not awarded because cell A30 should say 'from process 2'.

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

- Quantity of Material X (kg) formula mark (D7), because a value was used instead of a cell reference.
- Variable Overheads formula mark (D20), because values were used instead of cell references in the rest of the IF statement.

Candidate 2

Task 2

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

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

- Material X formula mark (D17), because the cells were added and should have been multiplied.
- Fixed Overhead formula mark (D19), because cell J16 was used instead of cell J18. Prime Cost should be the total cost of all materials and labour.
- Variable Overheads formula mark (D20), because this should have been an IF statement.
- Normal Loss formula mark (F21), because a value was used instead of a cell reference.
- Cash and Cash Equivalents formula mark (F31), because a value was used instead of a cell reference in the formula.

Candidate 3

Task 2

The candidate was awarded **5 marks** out of a possible 13 marks for this task. **0 marks** were awarded for the value view for inserting the correct text and data, and **5 marks** were awarded for the formula view.

The value view mark was not awarded because Abnormal Loss and Transfer to Process 3 (A23 and A24) has been dealt with in the incorrect order. Transfer to Process 3 must be entered first, with the quantity lifted from the question eg 1500 kg. Also line 32 is not completed, which is a crucial piece of information.

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

- Labour and Variable Overhead formula mark (D18 and D19), because a value was used instead of a cell reference in D18.
- Variable Overhead formula mark (D20), because an IF statement was not used.
- Normal Loss formula mark (F21), because a value was used instead of a cell reference.
- Closing Work-in-Progress CPU formula mark (I22), because no formula was inserted.
- Abnormal Loss formula mark (F23), because a value was used instead of a cell reference.

- All balance formulae, because the formula that should be shown here is J23/H23 and replicate. The candidate has inserted the CPU of £6 again which is incorrect.
- The Cash and Cash Equivalents mark cannot be awarded because it is omitted.

The Income Statement formula mark (row 31) was awarded consequentially as everything has been costed at the £6 selling price instead of working out the cost of the Abnormal Loss.