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Video Transcription: Improving your Workings



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Hi, my name's Gizelle and I'm a lecturer at UCT. If you're watching this video as a student, I'm pretty sure you could improve your mark, in a test or an exam, if you paid more attention to how you present your answers. In this video, we are going to focus on how you can present your workings if you want to maximise the marks you get for your level of knowledge.

The test scenario or question will include the amounts that you will need to use to perform whatever tasks are required of you in the test. Generally, that will involve using more than one amount from the scenario to answer a required part, and it is your responsibility to make sure that the marker is able to determine exactly which amounts you have used as well as how you have used the amounts to arrive at your answers. Workings are the audit trail that link your answer to the information that the examiner gave you, and must be clearly presented if you want to get the marks for that calculation.

It is important to remember that the marker is looking for the thought process you used in order to get to the final answer you are presenting; clear workings make it easy for the marker to follow your thought process. The way to maximise the marks that you can get for your level of understanding is to understand how the marker does his job.

The marker starts by looking for the answer you have provided to the question asked, for example an income statement, or perhaps just a sales figure from the income statement or a line from the cash flow statement. Having found your answer, the marker will then trace back to how you have used the information in the question to get to that answer and this is where your workings come in.

Markers should be aiming to give you credit for every aspect that you have got correct – so in a five mark question, markers do not say, "Well, the answer is wrong so 0/5." If you have good workings and you have only made one error, you should get 4/5, but remember that the marker can only give you credit for the sections of the answer that you have got right if you have shown clear workings that are easy to find.

Let's look at some examples. Assume you are asked to calculate sales and you've used your calculator to calculate that the answer is R1 160. A common mistake students make is that, because they have used a calculator to get the answer, they do not provide any workings in the solution they complete in the exam or test. Even if you happen to get the correct answer, you will not get all your marks as the examiner is not absolutely clear how you got to your answer. Get into the habit of writing down your keystrokes on the calculator (which is really your thought process in solving the problem) as and when you do them – or leave your calculator at home and get adding!

Now that we've agreed that workings are important, let's look at how to present them, to score marks effectively. There are a number of different ways in which you can present your workings: you could present them in brackets next to the number that you have calculated, or you could present them separately, with a reference to the calculations. If you are using this approach, it is useful to include the total as part of the workings, as it makes it much easier for the marker to find the relevant calculation.



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The easier you make it for the marker to mark your paper, the more likely the marker will exercise any discretion in your favour, and the more likely you are to get marks for correct principles even where the answer may not be 100% correct.

In both of these approaches, as you have only shown numbers as part of your workings, you will have to use your judgement to decide whether the marker will be able to follow which actual amounts you have used in your calculations if you don't include any descriptions. If the question has a lot of information, or if, for example, R1 000 appears more than once in the scenario, it is safer to provide a description with the figure used.

Here's an example: this approach is safer as even if you use the wrong number, you may be rewarded for demonstrating that you understand the principles. A third approach that you could use is to do your workings in the form of a ledger or T-account. If you are using a ledger account as a working for a calculation, you do not need to be as careful with the detail you use in the account as you would be if the question was to prepare a ledger account. As an example, you wouldn't need to worry about dates. This is your own working to arrive at an answer, as opposed to the answer to a question.

If you use a ledger account to answer your question, it is important that you clearly identify what your answer is. Including an "=" sign in your workings makes it clear that you have calculated that number, but that is probably not sufficient. It is important that you actually answer the question, and then show how you calculated the amount by referring to the T-account as "workings 1", or you could highlight the amount in your ledger account and your answer with the same colour highlighter. However, this is only appropriate where the ledger account workings have been done very close to your answer – no marker is going to page through your workings to find a number highlighted in pink!

Another common mistake students make is to net two amounts off against each other by subtracting two amounts without providing workings. For example, the accounts receivable balance on the statement of financial position will be calculated as the gross amount of receivables less the allowance for doubtful debts. Your answer must make that calculation clear – linking the answer to the two components making up the answer.

You must make it easy for the examiner to find your workings – particularly as your questions get increasingly more complicated with more complex workings. If you have a number of pages of workings, you need to start by making sure that the examiner knows what page to look for and then, where to find the workings on that page.

Let's say you are asked to prepare an income statement. You need to remember that the marker will start marking by looking at your income statement and then looking for your workings in order to determine what to award you for the question. Make sure the workings are easy to find. Make sure you number each individual working and make sure that there is a corresponding number in the question. There is no need to do your workings in the same order as you prepare the income statement. Do the workings in the order that is easiest for you and then indicate the number on your income statement.



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An error that students often make is to start numbering the workings (as represented on the question) from 1 at the start of the answer. For example, in the income statement, sales is shown as “workings 1” and other expenses as “workings 7”. This is fine if you have actually done your workings in that order, in other words, if you have calculated sales first. But these workings would be extremely confusing for a marker if your workings were done in the same order as we initially did the question. We can see that the marker will have to spend time finding “workings 1” halfway down the list of workings.

Remember that markers are human, and generally marking late at night with tight deadlines – if you want them on your side, make it easy for them.

Some other useful tips:

- Note also that descriptions are not given for obvious items. Look at the cost of sales figure in workings 2. Your marker will know that cost of sales is opening inventory plus purchases less closing inventory. Unless something else is involved, the workings as indicated is sufficient.
- Not all line items (even if they are calculations) will need workings. As an example: Gross profit is sales less cost of sales. Including the line item ‘gross profit’ makes it clear that the amount is a total as opposed to a number that is being separately calculated. No further workings are required, provided you have made it clear that sales should be added and cost of sales should be subtracted. Using brackets here for debits or expenses and none for credits or income makes that distinction sufficiently clear.
- If an amount is given to you in the question, no workings are required. From the Income Statement it looks as if this question said, “assume tax expense of R1 300.” Look at the calculation of the interest expense or finance cost in “workings 6” – the workings include the amount of the loan, the interest rate and the appropriate proportion of the year. Inclusion of the % sign makes it clear which part of the calculation is the interest rate.
- In some cases, you may need calculations within calculations – see the calculation of other income, which includes a profit on sale of the machine. If you calculated that amount somewhere else in the question, you need to provide a reference within that working as to where that amount has been calculated. Where possible, try not to make this a treasure hunt for the marker. You can make it easier for the marker by limiting the amount of places that he or she has to look for your answer.

Marks are awarded for answering questions, not for providing random workings. This question asked for an income statement – if you think you are going to have time problems, draw up a rough structure of the income statement as you start the question and then slot in your answers as you complete that calculation. If you are really struggling for time, do what workings you can and make it clear how they would be included in your response. You will lose some marks for not answering the question, but you should get something.



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- If a question asks for something like an income statement, you are expected to complete the statement by adding or subtracting the relevant amounts you have calculated to get to a profit figure. If you make a mistake in the sales figure and realise this once you have completed the income statement, it is probably not worth recalculating all your totals. Correct the sales figure and leave your gross profit, and profit before and after tax, as they were. As long as your correction is done sufficiently tidily that the marker can follow how you calculated your total, they are unlikely to penalise you.
- The best way to learn how to provide good workings is to mark someone else's work – you will soon see what a difference clear workings can make. Remember to think from the marker's perspective when answering a question, which means that the marker will start with the answer to the question, but look at the workings to understand how you got to the answers that you have used.
- Marks are awarded for getting principles correct even if the answer is not correct – so show your thought process – this is what workings are. It is your responsibility to show how you calculated your answer, and every number that is not taken directly from the question paper or is clearly a total or subtotal, needs a calculation.
- Make sure you clearly reference both the workings and where the number is used in your answer.

Next time you attempt to answer a question, remember these guidelines and apply them. They will help you score a higher mark. Good luck!