

**THE NATIONAL EXAMINATIONS COUNCIL OF TANZANIA**



**CANDIDATES' ITEMS RESPONSE ANALYSIS  
REPORT FOR THE CERTIFICATE OF SECONDARY  
EDUCATION EXAMINATION (CSEE) 2017**

**062 BOOK KEEPING**

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## **FOREWORD**

The National Examinations Council of Tanzania is pleased to issue the Book keeping Candidates' Items Response Analysis (CIRA) report for Certificate of Secondary Education Examination (CSEE) 2017. The report is intended to provide feedback to students, teachers, parents, policy makers and the public in general on the performance of the candidates who sat for the examination in 2017.

The CSEE marks the end of four years of secondary education. It is a summative evaluation, which among other things shows the effectiveness of the education system in general and education delivery system in particular. Essentially, the candidates' responses to the examination questions is a strong indicator of what the education system was able or unable to offer to the candidates in their four years of secondary education.

This report highlights some factors that made candidates to score high, average or low marks in the examination. The analysis shows that a few candidates who scored high marks in the examination were able to adhere to the requirements of questions, they had adequate knowledge and comprehended the concepts related to various topics tested in the examination quite well. Other factors include adequate application of skills in the principle of double entry system, especially for recording financial transactions and ability to express themselves in the English Language.

The candidates who scored average marks in the examination, had adequate knowledge and comprehension skills but low proficiency in the English Language. In addition the candidates lacked knowledge on the application of the double entry system in recording financial transactions.

The reasons for poor scores include failure of the candidates to identify the tasks of questions, inadequate knowledge of concepts related to the tested topics, poor skills in the principle of double entry system and the low proficiency in the English Language.

This feedback will enable the educational stakeholders including educational administrators, school managers, teachers and students to identify proper measures for improving candidates' performance in future examinations administered by the Council.

The National Examinations Council of Tanzania will highly appreciate comments and suggestions from teachers, students and the public in general that can be useful for improving future candidates' items response analysis reports.

Finally, the Council would like to thank all examination officers, examiners and all others who participated in preparation of this report.

A handwritten signature in black ink, appearing to be 'C. E. Msonde', written in a cursive style.

Dr. Charles E. Msonde  
**EXECUTIVE SECRETARY**



## 1.0 INTRODUCTION

This report analyses the performance of the candidates who sat for Book keeping examination in the Certificate of Secondary Education Examination (CSEE) on 3<sup>rd</sup> November, 2017.

The paper consisted of Seven (7) questions categorized into three sections, namely: section A, B and C. Sections A and B consisted of two questions carrying ten (10) marks each. Section C consisted of three (3) questions carrying twenty (20) marks each. Candidates were required to answer all questions in both sections.

A total of 18,697 candidates sat for Book keeping Examination in 2017, of which, 40.82% passed, while 59.18% failed. These results indicate a decrease in the percentage of performance by 8.88% compared to the results of 2016, where, out of the 19,899 candidates who sat for the examination, 40.70% passed. The details of candidates' performance in the year 2017 based on clean data is provided in the table below:

**Details of Candidates' Performance in 2017 Examination**

Grade	A	B	C	D	F	Total
Number of Candidates	22	178	2,198	5,155	10,948	18,501
Percentage of Candidates	0.12	0.96	11.88	27.86	59.18	100

The pass mark for each question was 30 percent of the marks allocated. The candidates who scored from 65 to 100, 30 to 64 and 0 to 29 percent performed well, averagely and poorly respectively. The analysis of candidates' performance in each question is presented in the next section. Further, the candidates' performance in each topic is summarized in the appendix attached. In this analysis colours; green, yellow and red in charts and graphs represent good, average and weak performances respectively.

This report highlights strengths and weaknesses observed in the candidates' scripts. Extracts showing good and poor responses are used to illustrate the



candidates' performance in various questions to enable stakeholders to appreciate the reality of candidates' responses to the questions.

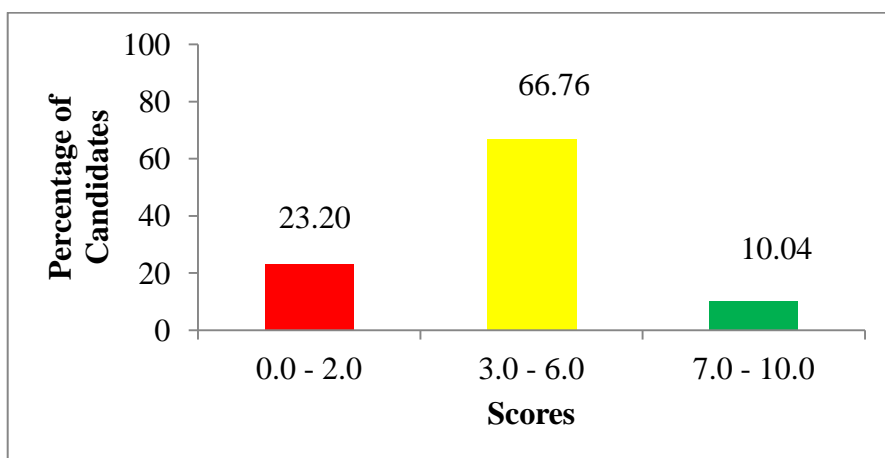
Therefore, this report is expected to be useful to teachers, candidates and other stakeholders in improving the teaching and learning of Book keeping.

## **2.0 ANALYSIS OF CANDIDATES' PERFORMANCE IN EACH QUESTION**

### **2.1 Question 1: Multiple Choice**

The question consisted of ten multiple choice items (i) to (x) which were set from the topics of *Government Accounting Terminologies, Bank Reconciliation Statements, Books of Prime Entry, Elementary Trading and Profit and Loss Accounts, Elementary Balance Sheet, Capital Expenditure and Revenue Expenditure, Accounts of Non Profit Making Organizations, Trial Balance and Correction of Errors*. The candidates were required to choose the correct answer from among the given five alternatives and write its letter beside the item number in answer booklet provided.

The question was attempted by 99.88 percent of the candidates, out of which, 23.02 percent scored from 0 to 2 marks, 66.76 percent scored from 3 to 6 marks, and 10.04 percent scored from 7 to 10 marks. The candidates' performance in the question was thus good, as 76.8 percent of the candidates scored 30 percent and above as shown in Figure 1.



**Figure 1:** The Candidates' Performance in Question 1.

The analysis of the candidates' responses to items of this question is as follows:

In item (i), the candidates were required to identify the meaning of a credit balance of Tshs 20,000 on the cash column of the cash book. The candidates with good knowledge of the uses of the cash book and the meaning of different balances in the ledger accounts were able to opt for *E, the business owner spend Tshs 20,000 more than he/she has received* which was the correct response. The candidates who opted for the distractors, had limited knowledge of the meaning of different balances in the ledger accounts. Most of these candidates opted for *A, the business owner has Tshs 20,000 cash in hand*. They were confused with the fact that the debit balance of the cash account in the cash book represents the amount of cash the business owner has at a particular date. However, they did not pay attention to the words *credit balance* in the question.

In item (ii), the candidates were required to identify the book of prime entry in which sales invoices are first entered. The candidates who opted for the correct response which was *D, sales journal* had sufficient knowledge of the concept of sales invoice and the uses of various books of prime entry. The candidates who opted for the distractors had limited knowledge of the concept of sales invoice and the uses of various books of prime entry. Many of the candidates who failed in the question, opted for *C, sales account*, likely because they were attracted by the existence of the word *sales*

in the question and in the distractor. However, they were unable to realize that sales account is a ledger account, not a book of prime entry.

In item (iii), the candidates were required to identify an authority letter issued by the accounting officer or his depute covering the authority for specific expenditure. The correct response was *B, warrant of funds*. The candidates who selected the correct response had adequate knowledge of government accounting terminologies. The candidates who selected other responses had limited knowledge of government accounting terminologies. Most of such candidates selected *D, reallocation warrant*. They seemingly confused warrant of funds with reallocation warrant. Reallocation warrant is an authority letter issued by the minister for finance through the accountant general to transfer approved fund from one expenditure vote to another expenditure vote or any new programme of expenditure.

In item (v), the candidates were required to identify an item which should be treated as current assets in the preparation of statement of financial position. The correct response was *C, Accrued revenue*. The candidates who chose this response had sufficient knowledge of the elements of Financial Statements, particularly, Statement of Financial position. The candidates who failed in this item opted for *A, Unearned revenue*, the most. The motivation for their choice is likely a misconception of Unearned revenue and accrued revenue. Unearned revenue refers to revenue received in advance of the period to which it relates which implies an obligation to the business and is treated as a current liability in the statement of financial position. On the other hand Accrued revenue is revenue earned but not yet received at the end of the financial year which implies the right of the business to receive and is treated as a current asset in the statement of financial position.

In item (vi), the candidates were required to identify a column of trial balance in which the balance of provision for depreciation account is shown. The correct response was *C, shown as a credit item*. The candidates who opted for this response had sufficient knowledge of the preparation of trial balance. Those who opted for

distractors had limited knowledge of the nature balance of the provision for depreciation account and the preparation of the trial balance.

In item (vii), the candidates were required to identify a financial statement to which the balance in the bad debts account will be transferred when the financial statements are prepared. The candidates who had sufficient knowledge of the preparation of financial statements identified the correct response which was *B, profit and loss* account. Many of the candidates who failed in this item opted for *D, provision for doubtful debts account* likely because they were attracted by the word *debts* in the stem of the question. The candidates thus had inadequate knowledge of distinguishing bad debts from other elements of financial statements which are treated in the trading account and the balance sheet.

In item (viii), the candidates were required to identify the amount of opening accumulated fund of Y club. The correct response was *B, Tshs 14,000/=*. The candidates who opted for this response had sufficient knowledge of the topic of Accounts of Non-Profit Making Organizations. They were able to accurately apply the relevant formula in computing the amount of opening accumulated fund. The candidates who failed to identify the correct response lacked knowledge of the concept of accumulated fund and the appropriate formula used to compute the amount of accumulated fund.

Item (ix) required the candidates to identify the term given to a cheque which is not accepted for payment by the bank due to insufficient fund in the drawer's bank account. The candidates who opted for the correct response *A, dishonoured cheque*, had sufficient knowledge of the factors which causes the bank to reject a cheque. The candidates who failed to identify the correct response lacked knowledge of the causes for cheque rejection.

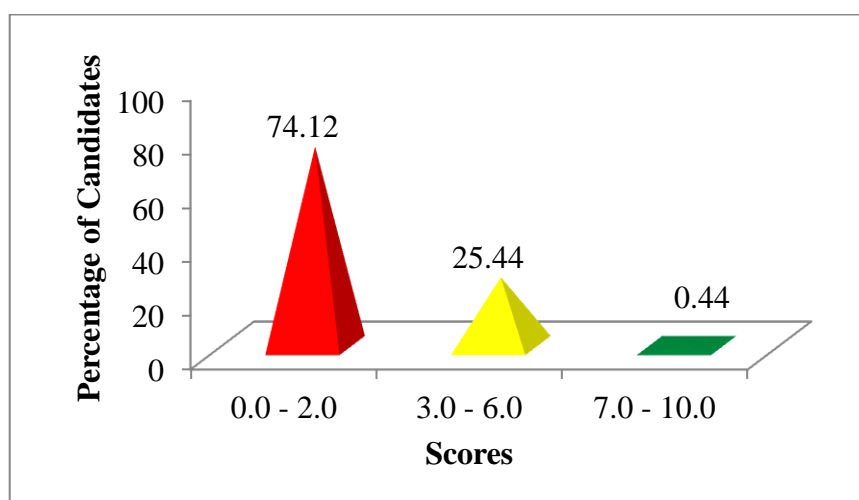
In item (x), the candidates were required to identify the effect of Tshs 50,000 being added to purchases instead of being added to non-current asset. The candidates who were competent enough in the topic of correction of accounting errors particularly on the effects of errors on reported profits, were able to identify the correct response

which was *E*, both gross and net profit would be understated. The majority of the candidates who failed in this item opted for *C*, *Net profit would not be affected*. The source of the mistake was that, the amount of Tshs 50,000 is added to purchases account which has no direct relation with net profit. They failed to realize that the same affects the gross profit from the trading account which is extended to the profit and loss account thereby affecting the net profit. For the same reason, others opted for *D*, *Gross profit would be affected*. These responses indicate that the candidates had limited knowledge of the effects of errors on reported profits.

## 2.2 Question 2: Matching items

The question consisted of ten matching items (i) to (x) which were set from the topic of *Elementary Balance Sheet*. The candidates were required to match the items in **column A** with the responses in **column B** by writing the letter of the correct response beside the item number in the answer provided booklet.

The question was attempted by 99.73 percent of the candidates, out of which, 74.12 percent scored from 0 to 2.5 marks, 24.4 percent scored from 3 to 6 marks, and 1.48 percent scored from 7 to 10 marks. The candidates' performance in this question was poor as only 25.88 percent of the candidates scored 30 percent and above as shown in Figure 2.



**Figure 2:** The candidates' Performance in Question 2.

The analysis of the candidates' responses to items of this question is presented below.

Item (i) required the candidates to select an option from list B which matches with the net worth of the business to the owner of the business. The correct response was *H, Capital* and was selected by the candidates who had adequate knowledge of the concept of capital and its relationship with total assets, total liabilities and capital. Most of the candidates who failed to identify the correct response selected *K, Capital owned*, probably because they were attracted by the word *owned*, as it closely related to the phrase '*to the owner of the business*' in the question. A few of the candidates opted for other incorrect responses. This indicates their limited knowledge of the concept of capital and the meaning of the term net worth.

In item (ii), the candidates were required to select a term from list B which matches with a property purchased in order to be retained in the business. The correct response was *E, fixed assets*. The candidates who identified the correct response had adequate knowledge of the meaning and the classification of business assets. The candidates who failed in this item lacked knowledge of the meaning and classification of business assets.

In item (iii), the candidates were required to identify a term which matches with assets which can be converted into cash within a relatively short period. The correct response *C, current asset* was selected by the candidates who had sufficient knowledge of the classification of business assets. Most of the candidates who failed to match the item with the correct response matched it with *I, Liquid capital*. A significant minority of the candidates matched it with other incorrect responses. Those who selected *I*, confused likely liquid capital with liquid assets which refers to current assets which can be converted into cash within a short period without a significant loss of value. They did not realize that liquid assets excludes stock and prepayments from the list of current assets. Their choice of *I* and other incorrect responses is an indication that the candidates were not competent enough in the meaning and classification of business assets.

In item (iv), the candidates were required to select an option from list B which matches with the sum of all current assets. The correct response was A, *floating capital*. The candidates who identified the correct response were competent enough in different forms of capital. The majority of the candidates who matched the item with incorrect responses selected D, *Working capital* which refers to the difference between the sum of current assets and current liabilities. Such candidates did not carefully read the question to realize that it was about the sum of all current assets, not about the difference between current assets and current liabilities.

Item (v) required the candidates to select a term from list B which matches with the difference between total current assets and stock. The correct response was I, *Liquid capital*. The candidates who opted for this correct response were knowledgeable of the different forms of capital and the relationship between capital, current assets and liquid assets. Most of the candidates who failed in this item selected G, *Working capital ratio* which refers to the ratio of working capital over current liabilities. A few of the candidates selected other incorrect responses. This implies that they lacked knowledge of different forms of capital. Furthermore, the candidates were not competent enough in the relationship between capital, current assets, liquid assets and stock.

Item (vi) required the candidates to select an option which matches with the current assets less stock over current liabilities. The correct response J, *Liquid capital ratio*, was selected by the candidates with adequate knowledge of the concepts of current assets, stock, liquid assets, current liabilities and their relationship. The candidates who failed to identify the correct response, a large number of them selected G, *Working capital ratio*. They likely confused liquid capital ratio with working capital ratio. However, Liquid capital ratio is a quotient of liquid assets (current assets less stock) over current liabilities, whilst, working capital ratio is a quotient of total current assets over current liabilities. A few of them matched the item with other incorrect responses. The selection of incorrect responses is an indication that the candidates had limited knowledge of the concepts of current assets, stock, liquid assets, current liabilities and their relationship.

The candidates were required in item (vii) to select an option which matches with the total value of assets less total debtors. The correct response M, *Capital receipts* was selected by the strong candidates.

The majority of the weak candidates opted for *L, Capital employed*. These candidates were not careful in reading the question. They likely confused the statement '*total value of assets less total debtors*' with the statement '*total value of assets less total current liabilities*'. However, capital receipts refers to the former, While capital employed refers to the later. The minority of the weak candidates matched the item with other incorrect responses.

In item (viii), the candidates were required to select an option which matches with the amount of money used for a day to day running of business. The correct response was *D, Working capital*. The candidates who identified the correct response had adequate knowledge of different forms of capital, their uses and comprehended the relationship between current assets, current liabilities and working capital well. Many of the candidates who failed in this item opted for *H, Capital*. The source of the mistake was the fact that the capital of a business is used for running affairs of the business. However, they failed to realize that part of it is invested in non-current assets and other long term investments. Others matched the item with other incorrect responses. These responses indicate their limited knowledge of different forms of capital and their uses.

Item (ix) required the candidates to select an option which matches with the total current assets over total current liabilities. The correct response *G, working capital ratio* was selected by the candidates who had adequate knowledge of the meaning and the relationship between current assets and current liabilities. Most of the candidates who failed in this item selected *D, Working capital*. These candidates did not likely read the item carefully. They thus confused the statement '*total current assets over total current liabilities*' with the statement '*total current assets less total current liabilities*'. They did not realize that working capital ratio is the quotient of total current assets to total current liabilities whilst working capital is the difference between total current assets and total current liabilities. A few of the candidates matched the item with other incorrect responses. The responses indicate that they lacked knowledge of the item.

In item (x), the candidates were required to select a response which matches with the debts which must be paid promptly, preferably within one year. The correct response was *F, Current liabilities*. A large number of candidates identified this response likely because they had adequate knowledge of the meaning and the classification

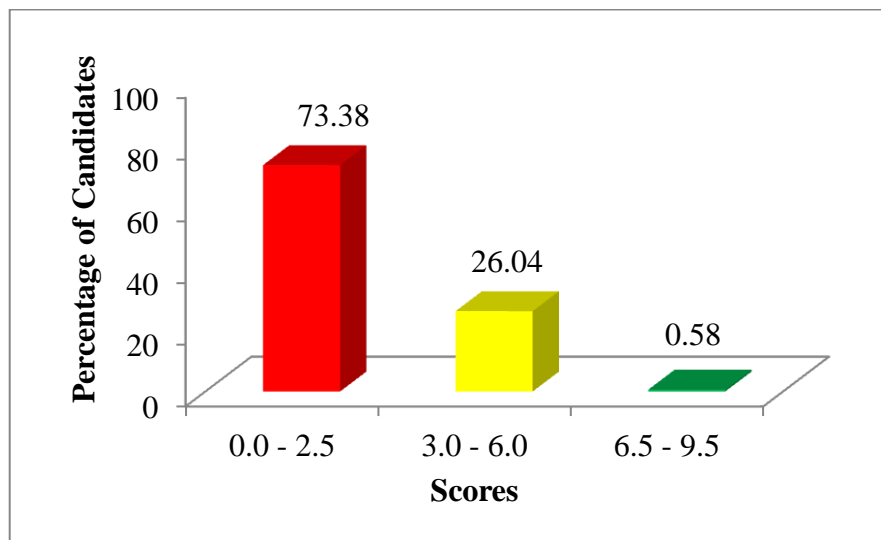


of business debts. The minority of the candidates lacked knowledge on the item and therefore, selected incorrect responses.

### 2.3 Question 3: Books of Prime Entry and Correction of Errors

The question had two parts (a) and (b). In part (a), the candidates were required to state five advantages of using books of original entry while in part (b) the candidates were required to explain briefly five types of errors which do not affect the agreement of the trial balance.

The question was attempted by 97.24 percent of the candidates, out of which, 73.38 percent scored from 0 to 2.5 marks, 26.04 percent scored from 3 to 6 marks, and 0.58 percent scored from 6.5 to 9.5 marks. No candidate scored all the 10 marks. The candidates' performance in this question was therefore weak, as only 26.62 percent of the candidates scored 30 percent and above. Figure 3 illustrates.



**Figure 3:** The candidates' Performance in Question 3

The candidates who scored from 0 to 2.5 marks (73.38%) could not state the five advantages of using books of original entry and to explain briefly the five types of errors which do not affect the agreement of the trial balance. In part (a), some of the candidates

mentioned advantages of a trial balance, others listed the uses of the books of original entry instead of stating the advantages of using the books of original entry. Further analysis shows that some of the candidates gave the objectives of studying book keeping instead of stating the advantages of using books of original entry while others wrote that the books of original entries are used to show the profits and losses of a business and to correct simple mistakes. Furthermore, some of the candidates left this part of the question unattempted. In part (b), Most of the candidates listed some or all of the five types of errors which do not affect the agreement of the trial balance without giving explanation on them. A significant minority of the candidates left this part of the question unattempted. These poor responses to the question indicates that the candidates lacked knowledge of the advantages of using books of original entry and had limited comprehension of the types of errors which do not affect the agreement of the trial balance. It also shows inability of the candidates to express themselves in the English Language. A sample of the candidates poor responses is presented by Extract 3.1.

3	<p>i) Books of original entry help in recording the payments made by money or cheque and receipts.</p> <p>ii) They are used in recording sales returns or return of sold goods.</p> <p>iii) They are used in recording the purchases returns of a business.</p> <p>iv) They are used in recording other expenses of the business such as drawings.</p> <p>v) They are used to record the goods sold and brought on credit.</p>	
6	<p>i) <u>(Undercasting/understating) Errors</u> These errors occur when the actual figure (amount) is recorded in less quantity e.g. sales of 5000 were recorded as 500.</p> <p>ii) <u>Overcasting errors</u> These errors occur when the actual amount is recorded in large sums e.g. purchases of 720 were recorded as 520.</p> <p>iii) <u>Single posting errors</u> These errors occur when an item is recorded in only one account only.</p> <p>iv) <u>Errors of reversal (Reversing error) / Reverse entries of figures</u> It occurs when a transaction/entry of a figure (money) is reversed in its figures e.g. 150 recorded as 215.</p>	

**Extract 3.1:** A sample of incorrect response from one of the candidates.

Most of the candidates who scored from 3 to 6 marks (26.04%) stated correctly one, two, or three of the advantages of using books of original entry in part (a) and listed all the five types of errors not affecting the agreement of the trial balance in part (b). Others skipped part (a) of the question but mentioned all the five types of errors which do not affect the agreement of the trial balance. Further they provided correct explanations to one or two of them. Furthermore, some of the candidates skipped part (a) of the question but identified three, four or all of the five types of errors which do not affect the agreement of the trial balance and provided a clear brief explanation on them. This average performance shows that the candidates had satisfactory knowledge of the advantages of using

books of original entry and to express themselves in the English Language.

A few of the candidates (0.58%) were able to score from 65 to 95 percent in the question. This performance reflects the candidates' adequate knowledge of the advantages of using books of prime entry, their good comprehension of different types of errors which do not affect the agreement of the trial balance and their ability to express themselves in the English Language. Extract 3.2 illustrates a good response.

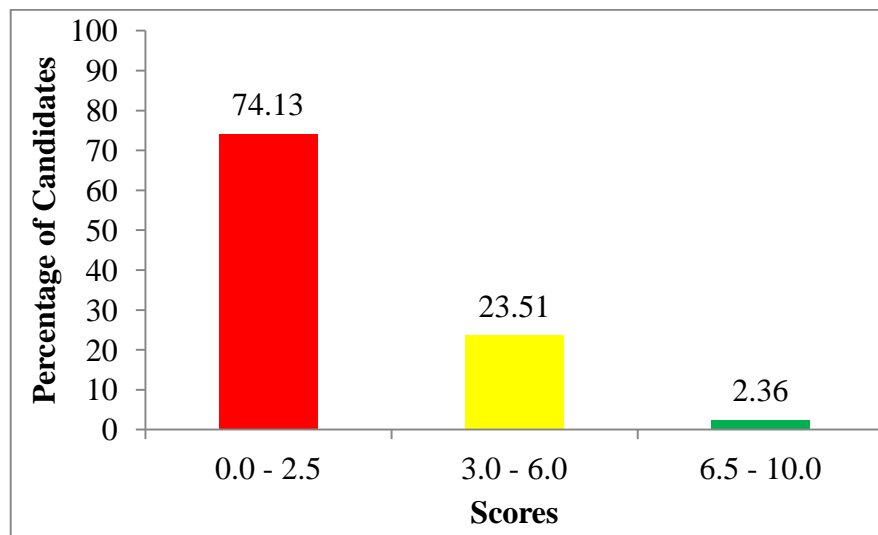
3. (a)	i. Are used to record transactions which can't be recorded in other books.
	ii. It helps to deal with credit transactions.
	iii. It is used to classify an account according to its nature.
	iv. It is useful in order to avoid errors.
	v. It is useful before transferring transactions to other ledgers.
(b)	i. Error of Omission
	Is a type of error where by the transaction is completely omitted from the books of prime entry.
	ii. Error of Commission
	Is a type of error where by a transaction is recorded in the wrong personal account. Example: Instead of recording in Mwanapata Account you record in Mwanpaka Account.
	iii. Error of Principle.
	Is a type of error whereby a transaction is recorded in a different account but of the same nature. Example: Motor van account and motor van expenditure account.
	iv. Error of complete reversal.
	Is a type of error whereby different account with no relation cancel each other an amount is posted to a wrong side of an account.
	v. Error of compensating.
	Is a type of error whereby different account with no relation cancel each other.

**Extract 3.2:** Sample from a candidate who correctly answered the question.

## 2.4 Question 4: General Adjustments and Bank Reconciliation Statements

The question had two parts (a) and (b). In part (a), the candidates were required to find out the amount to be transferred to profit or loss account by using rent received account. Part (b) required the candidates to briefly explain five benefits of the bank reconciliation statements.

The question was attempted by 88.16 percent of the candidates, out of which, 74.13 percent scored from 0 to 2.5 marks, 23.51 percent scored from 3 to 6 marks, and 2.36 percent scored from 6.5 to 10 marks. The candidates' performance in the question was poor, as only 25.87 percent of the candidates score 30 percent and above. Figure 4 illustrates the candidates' performance in question 4.



**Figure 4:** *The candidates' Performance in Question 4*

The candidates who performed poorly (74.13%) in this question failed to prepare the rent received account to find out the amount of rent received to be transferred to the profit or loss account and failed to explain the benefits of the bank reconciliation statements. In part (a), most of the candidates opened the rent received account but reversed all the entries in it. Others prepared the rent payable account instead of the rent received account. The analysis further shows that some of the candidates successfully prepared the rent received account with one or two correct entries. However, they entered most

of the transactions on the wrong side of the account and some left this part of the question unattempted. In part (b), most of the candidates failed to identify the benefits of the bank reconciliation statements. Some of the candidates listed items that normally appears on the bank statements such as standing orders, unpresented cheque, uncredited cheque, bank charges and dishonoured cheque as benefits of bank reconciliation statements. Others stated that the bank reconciliation statements are used to calculate the items that normally appears on the bank statements. Furthermore, some of the candidates listed uses of the trial balance as benefits of the bank reconciliation statements while others left part (b) un attempted. These poor responses to the question reflects the candidates' poor knowledge of the benefits of the bank reconciliation statements and the nature balance of revenue accounts. Additionally, it indicates the candidates' poor application of the principle of double entry system in recording transactions of revenue and other income. Extract 4:1 shows a sample of a poor response from one of the candidates.

40/	Rent received account	
	Accrued at beginning b/d 120000	Advance at month end 420000
	Cash 9870000	Profit and loss % 9320000
	Advance at beginning 9/1 320000	Accrued at the end 9/1 550000
	10340000	10340000
	Balance b/d 320000	Balance b/d 550000
by -	It helps to eliminate any difference between the bank statement balance and the cash book balance.	
	- It helps to detect if there are any fraud in the business.	
	- It helps to provide the true amount of cash owned by the business in the bank.	
	- It helps to solve conflicts between the cash book holder and the bank statement holder if there are any.	
	- It helps to detect any unforeseen error which caused the difference.	
	- It helps the bank statement holder to know about the cheque which are not credited to the bank statement and the cash book holder to know about the cheque which are not credited or presented at the cash book but to the bank.	

*Extract 4.1: A sample of incorrect response from one of the candidates.*

Most of the candidates who scored from 3 to 6 marks (23.51%) were able to prepare the rent received account accurately but skipped part (b) of the question. Others made some incorrect entries in the rent received account but listed one or two of the benefits of the bank reconciliation statements in part (b), although did not give their explanations. These satisfactory responses to the question reflected their average performance.

Most of the candidates who scored from 6.5 to 10 marks, correctly prepared the rent received account and identified three, four or all of the five benefits of the bank reconciliation statements. Others (0.01%) accurately computed the amount of rent received to be

transferred to the profit or loss account and provided a clear explanation of the required benefits of the bank reconciliation statements and thus scored all the 10 marks.

These good responses to the question is an indication that the candidates had adequate knowledge and comprehended the benefits of the bank reconciliation statements well. Further, it reflects the candidates' ability to apply the principle of double entry system in recording transactions of revenue and incomes and to express themselves in the English Language. Extract 4.2 shows a good response from one of the candidates.



4(c) b1		Rent received %				c1	
Date	Details	%	Amount	Date	Details	%	Amount
2015				2015			
1 Jan	Accrued %		420,000	1 Jan	Prepaid %		550,000
31 Dec	Profit and loss		1020,000	31 Dec	Cash		9,300,000
31 Dec	Prepaid %		120,000	31 Dec	Accrued %		320,000
			1020,000				10,470,000
2016				2016			
1 Jan	Accrued %		320,000	1 Jan	Prepaid %		120,000
4(b) ✓ H correct answer							
Through a bank reconciliation statement an account holder is able to correct different errors which cause discrepancies							
ii/ It prevent fraud							
Due to Bank reconciliation statement the account holder prevent fraud among the bank employees							
iii/ It maintain proper bank statement balance							
Through bank reconciliation statement the cash book and the bank statement or brought to agreement							
iv/ It promote proper accounting system							
Through bank reconciliation statement account are properly recorded, analyzed and accounts accounted for.							
v/ It helps to check the accuracy of the account holder account - Through Bank reconciliation statement account holder check the authenticity accuracy							

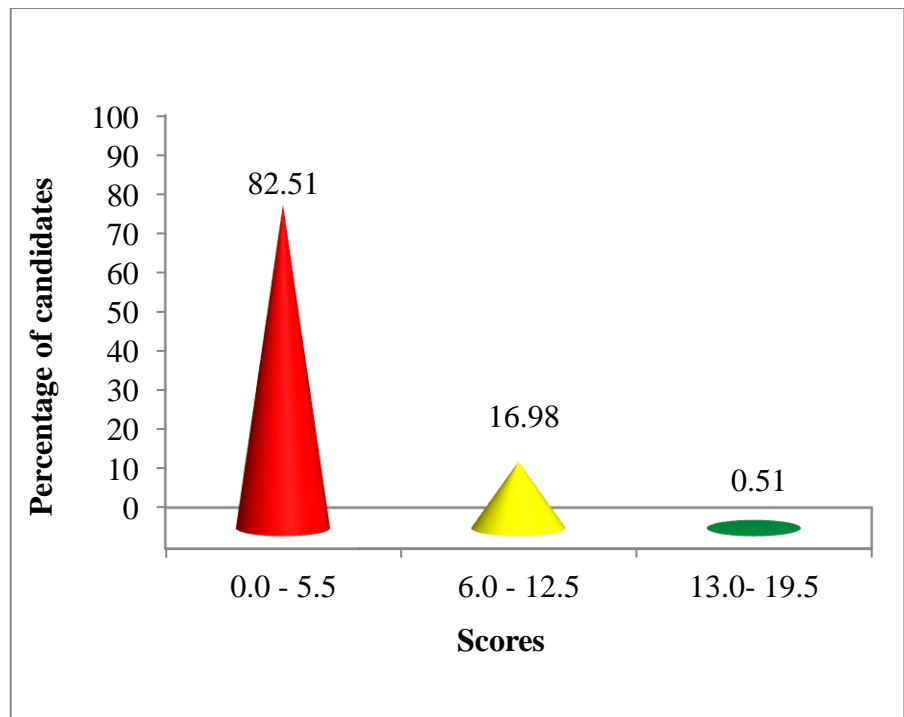
Extract 4.2: A correct response from one of the candidates.

## 2.5 Question 5: Books of Prime Entry

The candidates were required to find out the amount of capital at 1<sup>st</sup> January, 2015 by using the journal proper, open debtors and creditors accounts and to prepare the cash and bank accounts.

The question was attempted by 89.82 percent of the candidates, out of which, 82.51 percent scored from 0 to 5.5 marks, 16.98 percent scored from 6 to 12.5 marks, and 0.51 percent scored from 13 to 19.5 marks. The candidates' performance in the question was poor, that is

only 17.49 percent of the candidates scored 30 percent and above. Figure 5 illustrates the candidates' performance in question 5.



**Figure 5:** *The candidates' Performance in Question 5.*

The candidates who scored from 0 to 5.5 marks failed to prepare the Journal, debtors and creditors accounts and the cash and bank accounts accurately. The analysis shows that some of the candidates opened the journal but failed to sort out the accounts into assets and liabilities. As a result, they entered most of the items into the wrong column of the Journal. Others prepared the balance sheet instead of the journal. Moreover, some of the candidates prepared the sales and creditors ledger control accounts instead of the debtors and creditors accounts. Others prepared the combined debtors and creditors account mixing the information relating to debtors and creditors in one account.

It was also observed that some of the candidates reversed most of the entries in the accounts while others did not prepare the debtors and creditors accounts. Moreover, it was observed that some of the candidates prepared the combined cash and bank account recording

DATE		DETAIL		AMOUNT		DATE		DETAIL		AMOUNT	
				CASH	BANK	CASH	BANK			CASH	BANK
2015				SHS	SHS	2015				SHS	SHS
2/1	Cash				200000	2/1	Purchases			250000	
12/	Sales			100000		4/1	Office stationery			36000	
16/1	Returns			39000		7/1	R. Nundu			98000	
23/1	Sales			1,200,000	500,000	4/1	Salaries			80000	
28/1	Drawing				370,000	13/1	J. Mataka			600,000	
31/1	Balance	9/1		341,000		20/1	Office equipment			145,000	
						27/1	Pete/Brother			130,000	
						29/1	Rent			160,000	
						29/1	Salaries			180,000	
						31/1	Balance	9/1		479,000	
				1721,000	5570,000					1721,000	5570,000
	Balance	9/1		479,000			Balance	9/1		341,000	

20

The candidates who scored from 6 to 12.5 marks (16.98%) correctly opened the Journal and recorded a reasonable number of the items. They also prepared the debtors and creditors accounts and recorded some transactions correctly. Others skipped the Journal but recorded most of the transactions in the debtors and creditors accounts correctly. None the less, they failed to perform the cash and bank accounts well. Furthermore, some of the candidates opened the cash and bank accounts and entered most of the transaction correctly but failed to perform the journal and the debtors and creditors accounts well. Owing to these weaknesses they performed averagely in the question.

The candidates who scored from 65 to 97.5 percent of the 20 marks in this question, adhered to the requirement of the question. These correctly prepared the Journal to find out capital at 1<sup>st</sup> January 2015, prepared the debtors and creditors accounts and the cash and bank accounts. Their scores varied from 13 to 19.5 marks depending on the level of errors and omissions each committed in the recording and posting of the transactions into the Journal, creditors, debtors and the cash and bank accounts. Their good performance is an indication that they had sufficient knowledge and skills in recording financial business transactions in the books of prime entry and posting them to their respective accounts in the sales and purchases ledgers. Extract 5.2 shows a sample of a correct response from one of the candidates.

5a.

JOURNAL

Date	Details	Dr	Cr.
01/01/15	Cash at bank.	1400 000	
	Stock	4000 000	
	Debtors; o W. Kamau	1500 000	
	o R. Nundu.	96 0000	
	Office equipment.	42 0000	
	Motor van.	3200 000	
	Creditors; o J. Polo.		1300 000
	o S. Matoke		850 000
	Capital.		9330 000
		11480 000	11480 000

5b) Sales ledger; (Debtors accounts)

DR				W. KAMAU ACCOUNT				CR
Date	Details	F	Amount	Date	Details	F	Amount	
11/1/15	Balance	b/d	960 000	31/12/15	Balance	c/d	2360 000	
12/01/15	Sales.		1400 000					
			2360 000				2360 000	
01/02/15	Balance	b/d	2360 000					

CR				R. NUNDU ACCOUNT				CR
Date	Details	F	Amount	Date	Details	F	Amount	
11/1/15	Balance	b/d	960 000	11/01/15	Bank.		940 000	
11/1/15	Discount allowed.		20 000	31/01/15	Balance	c/d	400 000	
			980 000				980 000	
11/02/15	Balance	b/d	400 000					

DR		W. KAMAU ACCOUNT						CR	
Date	Details.	F	Amount	Date	Details.	F	Amount		
11/1/15	Balance	b/d	1500000	31/1/15	Balance	b/d	2900000		
12/1/15	Sales		1400000						
			2900000				2900000		
1/2/2015	Balance	b/d	2900000						
Purchases ledger (creditors accounts)									
DR		J. POLO AM ACCOUNT						CR	
Date	Details.	F	Amount	Date	Details.	F	Amount		
16/1/15	Purchases		30000	11/1/15	Balance	b/d	1300000		
31/1/15	Balance	b/d	1520000	21/1/15	Purchases		250000		
			1550000				1550000		
				1/2/15	Balance	b/d	1520000		
PATEL BROTHERS ACCOUNT									
DR		PATEL BROTHERS ACCOUNT						CR	
Date	Details.	F	Amount	Date	Details.	F	Amount		
27/1/15	Cash		130000	20/1/15	Office equipment		1450000		
31/1/15	Balance	b/d	15000				145000		
			145000	1/2/15	Balance	b/d	15000		
S. MAJORE ACCOUNT									
DR		S. MAJORE ACCOUNT						CR	
Date	Details.	F	Amount	Date	Details.	F	Amount		
20/1/15	Bank		600000	1/1/15	Balance	b/d	850000		
31/1/15	Balance	b/d	250000				850000		
			850000	1/2/15	Balance	b/d	250000		

50. dr		CASH ACCOUNT.						cr	
Date	Details	F	Amount	Date	Details	F	Amount		
21/1/15	Bank		200000	4/1/15	Office stationery		360000		
23/1/15	Sales		1250000	14/1/15	Salaries		80000		
				27/1/15	Patel brother		130000		
					rs.				
				29/1/15	Rent		160000		
				31/1/15	Balance	£/d	2844000		
			3250000				3250000		
1/2/15	Balance	£/d	2844000						

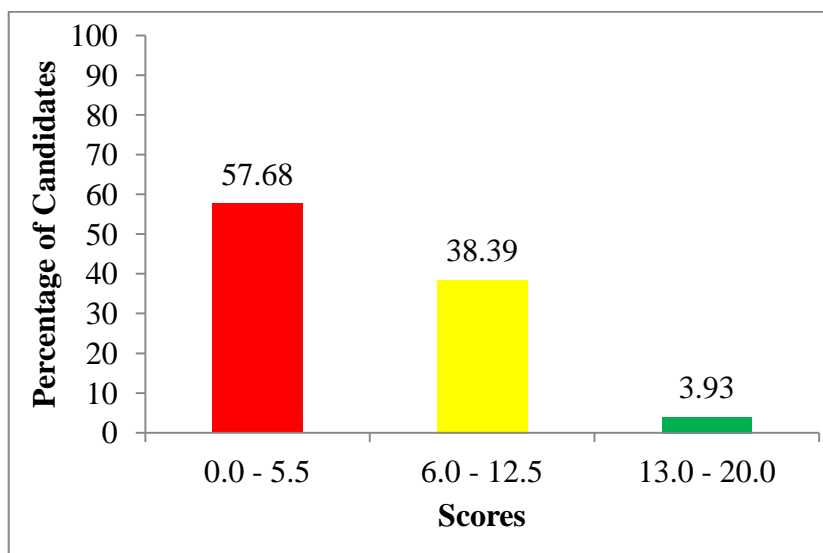
dr		BANK ACCOUNT.						cr	
Date	Details	F	Amount	Date	Details	F	Amount		
1/1/15	Balance	£/d	1400000	2/1/15	Cash		200000		
7/1/15	R. Nundo.		940000	7/1/15	Discount allowed		20000		
23/1/15	Sales		5000000	15/1/15	S. Matote		600000		
				28/1/15	Drawings		370000		
				29/1/15	Salaries		1800000		
				31/1/15	Balance	£/d	4350000		
			7340000				7340000		
1/2/15	Balance	£/d	4350000						

**Extract 5.2:** A sample of an accurate response from one of the candidates.

## 2.6 Question 6: Accounts of Non-Profit Making Organizations

The candidates were required to prepare the statement of affairs as at 1<sup>st</sup> January, 2015, bar trading account for the year ending 31<sup>st</sup> December, 2015 and the income and expenditure account for the year ended 31<sup>st</sup> December, 2015.

The question was attempted by 82.00 percent of the candidates, out of which, 57.68 percent scored from 0 to 5.5 marks, 38.39 percent scored from 6 to 12.5 marks, and 3.93 percent scored from 13 to 20 marks. The candidates' performance in the question was average (for 42.32 percent of the candidates were able to score 30 percent and above). Figure 6 presents the candidates' performance in question 6.



**Figure 6:** *The Candidates' Performance in Question 6.*

The candidates who performed well (3.93%), prepared the Statement of affairs as at 1<sup>st</sup> January 2015, bar trading and the income and expenditure accounts for the year ending 31<sup>st</sup> December, 2015. They responded well to the requirements of the question by preparing the statement of affairs and recorded most of the assets and liabilities correctly. Some of the candidates made significant errors in the statement of affairs but did well in the bar trading and in the income and expenditure accounts. The performance indicates that the



candidates had adequate knowledge and enough skills in the preparation of the accounts of non-profit making organizations. A sample of such a good response is shown by Extract 6:1

6.1)	CHITUHUMA CHARITABLE CLUB.				
	STATEMENT OF AFFAIRS				
	As AT 31 <sup>st</sup> DECEMBER 2015				
	LIABILITIES	Amount	Amount	ASSETS	Amount
		Tsh	Tsh		Tsh
	Capital (accumulated fund)		550,170	FIXED ASSETS	
				Premises	450,000
				Club Furniture	87,500
	CURRENT LIABILITIES			Sports equipment	45,000
	Refreshment Creditors	19,440			562,500
	Sports subscriptions in advance	1,800		CURRENT ASSETS	
	Repairs to sports club	5,400		Refreshment stock	13,000
	Wages owing	2,400		Bar debtors	9,000
	Bank overdraft	25,500	54,900	Insurance prepaid	720
				Subscriptions owing	40,000
				Cash in hand	15,100
				Bank	25,500
			630,130		66,130
					630,130

6 ii)

**CHITWOMIA CHARITABLE CLUB.**  
**BAR TRADING**

**AC FOR THE YEAR ENDED ON 31<sup>st</sup> DECEMBER 2016**

Details	Amount		Details	Amount	
	Tsh	Tsh		Tsh	Tsh
Opening stock		12,500	Salvage		119,512
Purchases		79,270	Gross loss		10,710
Cost of goods available for sale		92,770	(flow of bar)		
Less: closing stock		8,711			
Cost of sales		83,935			
Add: wages		106,321			
		190,260			190,260

CHITWOMIA CHARITABLE CLUB.

6 iii)

**INCOME AND EXPENDITURE ACCOUNT**

**AC FOR THE YEAR ENDED 31<sup>st</sup> DEC 2016**

EXPENDITURE		INCOME	
Tsh	Tsh	Tsh	Tsh
Cost of bar trading	10,710	Subscription	228,320
Repairs of sports eq.	22,330	Appreciation	12,606
Insurance	18,136	Sports equipment	30,215
Wages depreciation			
premises	90,200		
club furniture	6,750		
Stationery and printing	7,762		
Telephone and postage	7,470		
General expenses	15,755		
Advertising	8,820		
	367,905		367,905

The candidates who scored average marks (38.39%), prepared the statement of affairs as at 1<sup>st</sup> January, 2015, the bar trading and the income and expenditure accounts. However, their errors and omissions in the answers barred them from scoring high marks in the question.

identify items to be recorded in it. They included items of revenue and expenses in the statement of affairs. The analysis further shows that some of the candidates opened the bar trading account but failed to sort out items to be recorded in it. Others were not able to compute the amounts of the items to be recorded in the bar trading account (they recorded wrong amounts). They also opened the income and expenditure account but failed to identify items of income and expenditure. They included assets and liabilities in the income and expenditure account. Others recorded wrong amounts of income and expenditure. Furthermore, a significant minority of the candidates reversed the entries into the bar trading and the income and expenditure accounts. These poor responses to the question indicate poor knowledge and skills in preparing accounts of non-profit making organizations among the candidates. Extract 6.2 shows a poor response from one of the candidates.

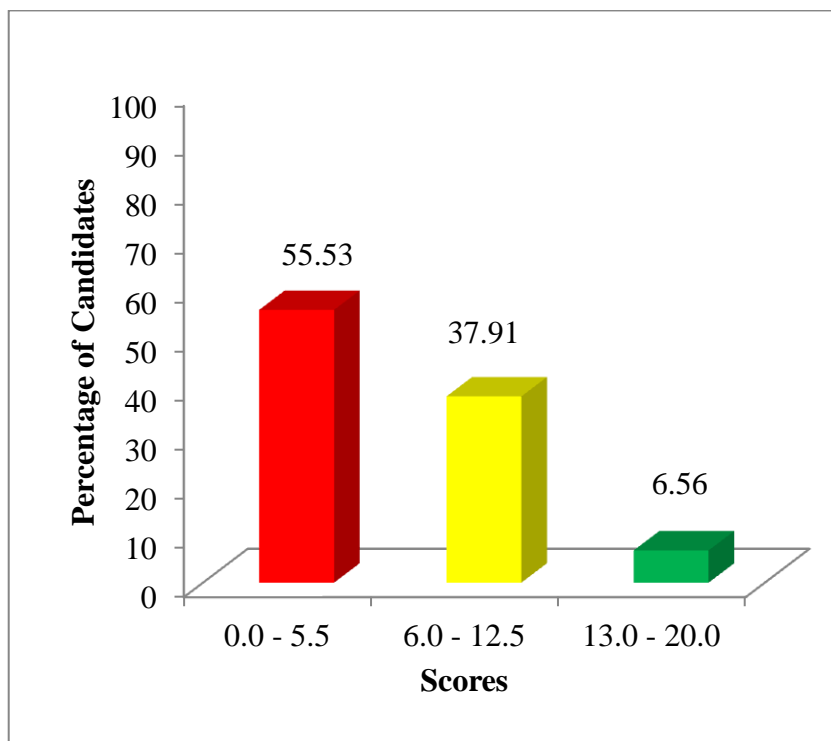
SUBSCRIPTION OUTSTANDING					
DR		CR			
Balance	5/d	4050	Balance	5/d	1,800
Prepaid		360	Premises		450,000
premises		360,000	Prepaid		720
		<u>364,910</u>			<u>452,520</u>
INCOME AND EXPENDITURE ACCOUNT					
DR		CR			
Balance	5/d	1,030	Balance	5/d	3150 <del>1050</del>
Premises		450 000	Prepaid		720 <del>360</del>
Prepaid		720	Premises.		360,000
		<u>451,800</u>			<u>363,870</u>
BAR TRADING ACCOUNT					
DR		CR			
Cash In hand		21,600	Balance	5/d	24,030
Sports equipment		27,000	Bar and restaurant		177,300
wages		105,660	receipt		
Stationery and prin		77,625	Subscription		225,000
ting					
Electricity		10,395			
General expenses		15,750			
Advertising		8,820			
Repaid to sport equip		33,750			
ment					

Extract 6.2: A sample of an incorrect response from one of the candidates.

## 2.7 Question 7: Depreciation and Disposal of Fixed Assets and Control Accounts

The question had two parts (a) and (b). In part (a), the candidates were required to prepare the motor van, provision for depreciation on motor van and disposal of motor van accounts. In part (b), the candidates were required to prepare sales and purchase ledger control accounts.

The question was attempted by 92.79 percent of the candidates, out of which, 55.53 percent scored from 0 to 5.5 marks, 37.91 percent scored from 6 to 12.5 marks, and 6.56 percent scored from 13 to 20 marks. The candidates' performance in the question was therefore average. (since 44.47 percent of the candidates were able to score 30 percent and above). Figure 7 illustrates the candidates' performance in question 7.



**Figure 7:** The Candidates' Performance in Question 7.

The candidates who scored from 13 to 20 marks (6.56%), adhered to the requirement of the question. They prepared the

motor van, provision for depreciation on motor van, disposal of motor van and the control accounts. Some of them accurately computed the values of the motor van, depreciation of motor van and made appropriate entries in the relevant accounts. Further, they opened the sales and purchases ledger control accounts, sorted the transactions relating to customers accounts and those relating to suppliers accounts and made appropriate entries in the control accounts. Others computed wrong amounts of depreciation on the motor van and thus lost some marks in the provision for depreciation on motor van account. None the less, they scored good marks in the motor van, disposal of motor van and on the control accounts. The analysis further shows that some of the candidates reversed some of the entries in the control accounts, but managed to score good marks in the motor van, provision for depreciation on motor van and on the disposal of motor van accounts. The good performance indicates that the candidates had adequate knowledge of the methods of calculating depreciation of fixed assets, the methods of recording depreciation and were skilled enough in the preparation of the sales and the purchases ledger control accounts. Extract 7.1 shows a good response from one of the candidates.

7	re	motor van account	ce
		1/1/2014 (aank) 1.500.000	31/12/2014 Balansrekening 1.500.000
		1/1/2015 Balansrekening 1.500.000	31/12/2015 Balansrekening 1.500.000
		1/1/2016 Balansrekening 1.500.000	31/12/2016 Disposaal 1.500.000
	Dr	Provisie voor Depreciatie 4%	ce
		31/12/2014 Balansrekening 4% 300.000	31/12/2014 Profit and loss 300.000
		31/12/2015 Balansrekening 4% 600.000	31/12/2015 Balansrekening 4% 300.000
			31/12/2015 Profit and loss 300.000
		600.000	600.000
		31/12/2016 Disposaal 900.000	31/12/2016 Balansrekening 4% 600.000
			31/12/2016 Profit and loss 300.000
		900.000	900.000
	Dr	Disposaal account	ce
		Motor van 1.500.000	Provisie voor Depreciatie 900.000
		Profit en disposaal 100.000	Bank 1.000.000
		1.900.000	1.900.000

7		6) DEBIT LEDGER (CONTROL ACCOUNT) CR	
Sales on credit	9,548,000	Balance b/d	78,000
Balance f/d	89,000	Return inwards	245,000
		Bank	7,243,000
		Cash	104,000
		Bad debts	8,000
		Discount allowed	6,000
		Sett off to purchases	254,000
		Balance f/d	1,637,000
	9,637,000		9,637,000
Balance b/d	1,637,000	Balance b/d	89,000

DR		PURCHASES LEDGER (CONTROL ACCOUNT) CR	
Return outwards	349,000	Balance f/d	86,000
Bank	6,940,000	Purchases on credit	8,473,000
Cash	90,000	Balance f/d	90,000
Discount received	76,000		
Sett off from sales	254,000		
Balance f/d	1,013,000		
	8,650,000		8,650,000
Balance b/d	90,000	Balance b/d	1,013,000

The candidates who performed moderately (37.91%), adhered to the requirement of the question by preparing the required accounts. Most of them calculated wrong amounts of depreciation on motor van and lost most of the marks in the provision for depreciation on motor van account. However, they were able to score sufficient marks in the motor van, disposal of motor van and in the control accounts. Others reversed and omitted some entries in the control accounts but still scored substantial marks. Their performance was therefore average.



question unattempted. Other candidates calculated wrong amounts of depreciation on the motor van while others reversed the entries in the motor van, provision for depreciation on motor van and the disposal of motor van accounts. Further analysis shows that some of the candidates entered the cost of the asset into the provision for depreciation on motor van account while others entered the scrap value of the asset into the disposal of motor van account. Furthermore, it was observed that some of the candidates used the scrap value of the asset as amount of depreciation in the provision for depreciation on motor van account. In part (b), just like in part (a), some of the candidates skipped the question. Others prepared the sales and purchases day books instead of the sales and purchases control accounts. Majority of the candidates failed to identify the balances and transactions to be entered into the sales ledger control account and those to be entered into the purchases ledger control account. They thus entered transactions relating to suppliers into the sales ledger control account and some transactions relating to customers into the purchases ledger control account. In addition, a large number of the candidates reversed most of the entries in the sales and purchases ledger control accounts. These poor responses to the question indicate the candidates' lack of knowledge of the methods for calculating and recording depreciation of fixed assets and for recording disposals of fixed assets. Further, the poor performance indicates the candidates' inability to distinguish between transactions relating to customers accounts and those relating to suppliers accounts. Extract 7.2 is a sample of a poor response from one of the candidates.

7(a) DR MOTOR VAN ACCOUNT. CR			
2014	SHS	2014	SHS
1/1 Cash	1,800,000	31/12 Balance	1,800,000
	<u>1,800,000</u>		<u>1,800,000</u>
31/12 Balance	1,800,000	Provision for depreciation	
Cash	300,000	Balance	2,100,000
	<u>2,100,000</u>		<u>2,100,000</u>
Balance	2,100,000	31/12	
	<u>2,100,000</u>	2016 Disposal	1,000,000
		Balance	1,100,000
			<u>2,100,000</u>
Balance	2,100,000		
DR PROVISION FOR DEPRECIATION ON MOTOR VAN A/C. CR			
2014	SHS	2014	SHS
31/12 Motor van	1,800,000	Balance	1,800,000
	<u>1,800,000</u>		<u>1,800,000</u>
Balance	1,800,000	2015	
2015		Balance	3,900,000
Motor van	2,100,000		<u>3,900,000</u>
	<u>3,900,000</u>		
30 Balance	3,900,000	Balance	4,900,000
2016 Disposal	1,000,000		<u>4,900,000</u>
	<u>4,900,000</u>		
DR DISPOSAL OF MOTOR VAN ACCOUNT. CR			
2016	SHS	2016	SHS
31/12 Motor van	1,000,000	31/12 Balance	
		Provision for depreciation	1,000,000
			<u>1,000,000</u>

7(b) DR SALES LEDGER ACCOUNT ENDED 2015 CR			
2015	SHR	2015	SHR
Balance	17,568,000	1/1 Cash	356,000
		Credit	78,000
		Credit	9,548,000
		Return inward	245,000
		Cheque	7,242,000
		Cash received	104,000
		Bad-debts	8,000
		Discount received	76,000
			17,657,000
		less: Credit balance	89,000
	17,568,000		17,568,000

DR PURCHASES LEDGER ACCOUNT ENDED 2015 CR			
2015	SHR	2015	SHR
1/1 Cash	429,440	Balance	16,596,440
Credit	86,000		
Credit	8,472,000		
Return outward	349,000		
Cheque paid	6,940,000		
Cash paid	94,000		
Discount allowed	69,000		
Credit purchase	2,541,000		
	16,688,440		
less: debit balance	92,000		
	16,596,440		16,596,440

Extract 7.2: A sample of a wrong response from one of the candidates.

### 3.0 ANALYSIS OF THE CANDIDATES' PERFORMANCE IN EACH TOPIC

The analysis of the candidates' performance in 062 Book Keeping subject in the Certificate of Secondary Education Examination (CSEE) 2017 indicates average overall performance. The candidates' best performance was in the multiple choice question number 1, which was set from the topics of *Books of Prime Entry*, *Government Accounting Terminologies*, *Capital Expenditure and Revenue Expenditure*, *Elementary Balance Sheet*,

*Trial Balance, Elementary Trading and Profit and Loss Accounts, Accounts of Non-Profit Making Organizations, Bank Reconciliation Statements and Correction of Errors.* The percentage of the candidates who scored 30 percent and above in this question was 76.8.

The average performance was in question number 7, which was set from the topics of *Depreciation and Disposal of Fixed Assets* and *Control Accounts*. The percentage of candidates who scored 30 percent and above in these topics was 44.47. Another topic in which the candidates had average performance was question number 6, *Accounts of Non-Profit Making Organizations*, in which, 42.32 percent of the candidates scored 30 percent and above.

The analysis also shows that the candidates had weak performance in some topics. The percentage of the candidates who scored 30 percent and above is indicated after the name of each topic; Books of Prime Entry and Correction of Errors (26.62%), Elementary Balance Sheet (25.88%), General Adjustments and Bank Reconciliation Statements (25.87%) and Books of Prime Entry (17.49%).

The reasons for poor performance in the topics include the candidates' inadequate knowledge of various concepts related to the topics. They lacked an ability to apply the principle of double entry system in recording and posting financial transactions. Other causes of weak performance include the candidates' lack of knowledge of the methods of calculating and recording depreciation on fixed assets and of the benefits of bank reconciliation statements. Additionally, some of the candidates lacked knowledge of advantages of using books of original entry and inability to express themselves in the English Language.

## CONCLUSION

The analysis of the Candidates' Items Response for the Certificate of Secondary Education Examination (CSEE) 2017 in the Book keeping subject shows an overall average performance of the candidates in the topics tested. As indicated, 40.82 percent of the candidates passed the examination.

The candidates' best performance was in the multiple choice question number 1 (the percentage of candidates who scored 30 percent and above in this question was 76.8). The good performance of the candidates in this question is attributed to the candidates' ability to understand the requirement of the question, adequate knowledge of the candidates of various concepts related to the topics tested in the question and ability to follow instructions given in the question.

Further, the candidates had an average performance in questions 6 and 7, set from the topics of *Accounts of Non-Profit Making Organizations* and *Depreciation and Disposal of Fixed Assets* and *Control Accounts*.

Questions 2, 3, 4, and 5 were poorly performed (the percentage of the candidates who scored 30 percent and above of the marks allotted to each question was less than 30% as shown in the appendix). The causes of such poor performances of the candidates include the lack of knowledge of some of the concepts related to the topics tested in the questions, limited application of the double entry system in recording the financial transactions, limited knowledge of the advantages of using Books of Prime Entry, lack of knowledge of the benefits of Bank Reconciliation Statements and the candidates' inability to express themselves in the English Language.

#### **4.0 RECOMMENDATIONS**

The following are recommended in order to improve the performance of the candidates in future examinations in the Book keeping subject:

- (a) Teachers should guide students on the proper meaning, description and application of the various concepts and technical terms used in the topics with poor performance.
- (b) Teachers should teach and guide students on the proper meaning and application of the Principle of Double Entry System in recording financial transactions. They should give them adequate practice questions, check their accuracy in recording the transactions, give them feedback and help them to make corrections of their mistakes.
- (c) Teachers should teach students examination techniques. They should teach students on the best approach to an examination paper, the importance of understanding the task of an examination question and the means to identify the task of the question.
- (d) Students should create a habit of reading intensively to ensure a thorough coverage of all the sub topics in the poorly performed topics and do a lot of practice to improve on their understanding and mastery of the topics.
- (e) Parents and guardians should support students to access important study materials such as subject syllabus, text, reference and exercise books.
- (f) Teachers should set their monthly test, terminal, annual and mock examinations in accordance with the national examinations format, mark the students' scripts using marking schemes prepared on the same standards as those of national examinations. This will help the students to gather experience in doing examinations before sitting for national examinations.

**The Summery of the Candidates' Performance in each Topic**

S/ N	TOPICS	CSEE 2017		
		Number of Questions	Percentage of candidates who scored 30% and above	Remarks
1	Books of Prime Entry, Government Accounting Terminologies, Capital Expenditure and Revenue Expenditure, Elementary Balance Sheet, Trial Balance, Elementary Trading and Profit and Loss Accounts, Accounts of Non-Profit Making Organizations, Bank Reconciliation Statements and Correction of Errors.	1	76.8	Good
2	Depreciation and Disposal of Fixed Assets and Control Accounts	1	44.47	Average
3	Accounts of Non-Profit Making Organizations	1	42.32	Average
4	Books of Prime Entry and Correction of Errors	1	26.62	Weak
5	Elementary Balance Sheet	1	25.88	Weak
6	General Adjustments and Bank Reconciliation Statements	1	25.87	Weak
7	Books of Prime Entry	1	17.49	Weak

