

**THE NATIONAL EXAMINATIONS COUNCIL OF TANZANIA**



**CANDIDATES' ITEM RESPONSE ANALYSIS  
REPORT FOR THE CERTIFICATE OF SECONDARY  
EDUCATION EXAMINATION (CSEE) 2019**

**062 BOOK KEEPING**

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## FOREWORD

The National Examinations Council of Tanzania is pleased to issue the 2019 Candidates' Item Response Analysis (CIRA) of the Certificate of Secondary Education Examination (CSEE) in Book Keeping subject. The analysis provides feedback to secondary school students, parents, teachers, policy makers and other education stakeholders on how the candidates responded to the examination questions. The Certificate of Secondary Education Examination (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 specifically the mode of education delivery in secondary schools in the Country. The candidates' responses to the examination questions indicate what the education system was able or unable to offer to the candidates in their four years of secondary education.

The examiners analysed the candidates' responses for each question and identified some factors which contributed to good or poor performances of some candidates. Each question is analysed and the responses are illustrated using sample answers that have been extracted from the candidates' scripts. The factors that contributed to candidates' poor performance include wrong interpretation of the requirements of the questions, lack of knowledge of concepts and practical skills on the topics examined and low level of English language proficiency.

However, the analysis further shows that the candidates who performed well adhered to the requirements of the questions, demonstrated adequate knowledge of the concepts examined and had relatively good English language proficiency. The candidates with average performance made minor mistakes in most of the questions.

The National Examinations Council of Tanzania presumes that the feedback provided in this report will enable stakeholders to identify appropriate measures to be taken in order to improve the candidates' performance in future examinations. The report provides recommendations that are expected to be useful to students and teachers in improving the teaching and learning process.

The National Examinations Council of Tanzania remains grateful to all those who participated in the preparation of this report.



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

## 1.0 INTRODUCTION

This report presents the candidates' Item Response Analysis in the Certificate of Secondary Education Examination (CSEE) in Book Keeping subject for the year 2019. The examination evaluated the knowledge and competences acquired by the candidates in their four years of secondary education. The examination adhered to the 2016 Syllabus and the 2019 Examination format. The paper consisted of nine (9) questions which were distributed in sections A, B and C. Section A consisted of 2 questions (1 and 2); question 1 had 15 marks while question 2 had 5 marks, making a total of 20 marks. Section B consisted of 4 questions each weighing 10 marks, making a total of 40 marks and Section C consisted of 3 questions of 20 marks each from which candidates were required to answer two questions, making a total of 40 marks.

A total of 13,379 candidates sat for Book Keeping examination in 2019. The results show that 7,038 candidates (53.06%) passed the examination. The candidates' performance in grades excluding candidates whose results are withheld is summarised in the following table:

Grade	A	B	C	D	F	Total
Number of candidates	67	266	2,296	4,409	6,227	13,265
Percentage of candidates	0.51	2	17.31	33.24	46.94	100

In comparison, the data shows that, in 2018, a total of 6,945 candidates (44.67%) passed the examination, while in 2019, 7,038 candidates (53.06%) passed the examination. This shows that the candidates' performance has increased in 2019 by 8.39 percent. The report provides the analysis of the candidates' performance in each question. It indicates the requirement of the question, the general performance and the analysis of candidates' responses to the question in which the strengths and weaknesses of the candidates in answering the questions are indicated. Samples of extracts of candidates' responses have been inserted to illustrate the presented cases. Furthermore, figures which summarize the performance in percentages have been included.

In this analysis, a question is graded as poorly performed, averagely performed or good performed if the number of candidates who scored 30 percent or above of the total marks of the question falls in the range of 0 – 29%, 30 – 64% and 65 – 100% respectively. The candidates' performance is summarized in the attached appendix, with green colour representing good performance, yellow colour

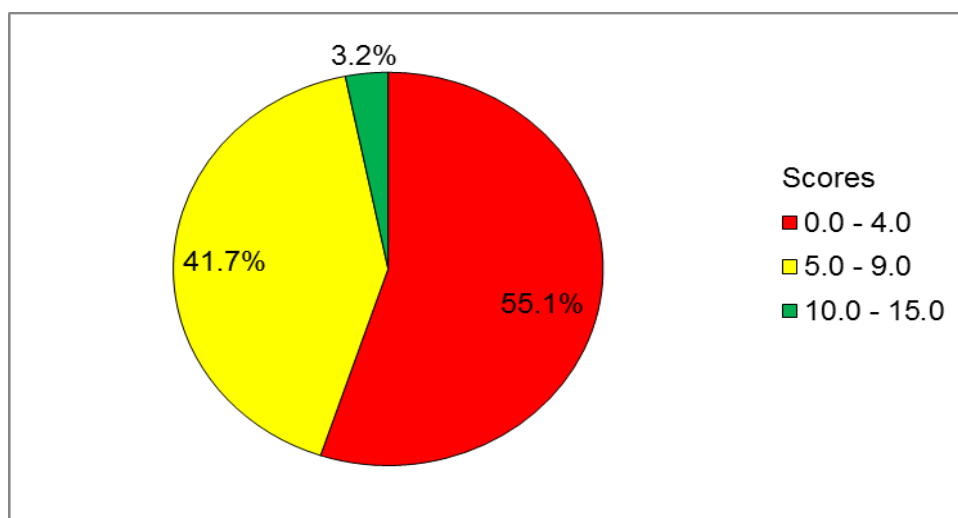
representing average performance and red colour representing weak performance. Likewise, the colours are also used in the charts and graphs to illustrate the candidates' performance in various questions.

## 2.0 ANALYSIS OF CANDIDATES' PERFORMANCE IN EACH QUESTION

### 2.1 Question 1: Multiple Choice

The question consisted of fifteen multiple choice items (i) to (xv) which were set from the following topics: *Correction of Errors, Adjustments, Accounting for Single Entry and Incomplete Records, Consignment Accounts, Elements of Auditing, Bank Reconciliation, Trial Balance, Accounting for Departmental Businesses and Government Accounting and Budgeting*. The candidates were required to choose the correct answer from among the given alternatives and write its letter beside the item number in the answer booklet provided.

The question was attempted by 13,373 (100%) candidates, out of which 7,364 (55.1%) scored from 0 to 4 marks, 3,349 (41.7%) scored from 5 to 9 marks, and 2,660 (3.2%) scored from 10 to 15 marks. The candidates' performance for the question was thus average, as 6,009 (44.9%) candidates scored 30 percent or above as shown in figure 1 below.



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

In item (i), the candidates were required to identify an account to which any decrease in value of an asset resulting from revaluation is debited when a new partner is admitted to a partnership business. The candidates who opted for the correct response 'D' *revaluation account* had sufficient knowledge of the procedures and accounting records which are required

when a new partner is admitted into a partnership business. The candidates, who opted for the distractors, which were 'A' *asset Account*, 'B' *cash account*, 'C' *trading account* and 'E' *partner's capital account*, lacked knowledge of the procedures and accounting records which are required when a new partner is admitted into a partnership business. Most of them opted for 'A' *asset account*. These candidates lacked knowledge of the fact that any decrease in the value of an asset is credited to the asset account to reduce the value of the asset in question which was recorded previously. Alternative 'A' therefore cannot be a correct response to an item which required the candidates to identify an account to which a decrease in the value of an asset is debited. However, a considerable minority of the candidates selected 'C' *trading account*. These candidates could not distinguish an asset account from the trading account; an asset account is a section in a ledger book used to record the increases and decreases of a particular asset while the trading account is a section of the income statement which is a nominal account used to determine the profit or loss made by the business for a given financial year. Nevertheless, some candidates selected other incorrect responses 'B' and 'E'. The selection of incorrect responses implies that the candidates lacked knowledge of the procedures and accounting records which are required when a new partner is admitted into a partnership business.

In item (ii), the candidates were required to identify the category of errors which affect only one account. The candidates who opted for the correct response 'A' *casting errors* had sufficient knowledge of the accounting errors which affect the agreement of the trial balance. The candidates who were not competent on the types of accounting errors which affect the agreement of the trial balance selected incorrect responses which were 'B' *errors of principle*, 'C' *Errors of omission*, 'D' *errors of original entry*, and 'E' *errors of commission*. These candidates lacked knowledge of the types of accounting errors which affect the agreement of the trial balance. Responses 'B' through 'E' represent accounting errors which do not affect the agreement of Trial Balance and their occurrence affect two accounts.

In item (iii), the candidates were required to identify a book of prime entry which is used to record the list of goods sold on credit from a given list of books of prime entry. The candidates who opted for the correct response which was 'C' *The sales day book* had adequate knowledge of the sub-division of the journal. However, some candidates selected incorrect responses which were 'A' *The sales returns day book*, 'B' *The purchases*



day book, 'D' *The purchases returns day book* and 'E' *The discount received book*. These candidates lacked knowledge of the sub-division of the journal and their uses. For example, the candidates who opted for 'B' *The purchases day book* could not distinguish the sales day book from the purchases day book and lacked knowledge of the fact that the sales day book is used to record credit sales while the purchases day book is used to record credit purchases.

Item (iv), required the candidates to identify accounting errors which are corrected through suspense account. The correct response was 'D' *posting a different figure to an account*. The candidates who chose this response had good knowledge of accounting errors which affect the agreement of the Trial Balance; their occurrence affect one account and thus are corrected through a suspense account. However, the candidates who selected incorrect responses lacked knowledge of this fact. These candidates failed to realise that all of the responses 'A', 'B', 'C' and 'E' represent accounting errors which do not affect the agreement of the Trial Balance and their occurrence affect two accounts; hence, they cannot be corrected through the suspense account.

In item (v), the candidates were required to identify a best description of the term "depreciation" from the given list of alternatives. The correct response was 'B' *value of a non-current asset consumed due to its use*. The candidates who opted for this response had sufficient knowledge of the meaning of terms used in the topic of Adjustments particularly depreciation of non-current assets. However, the candidates who failed in this item lacked knowledge of the meaning of terms used in depreciation of non-current assets. For example, the candidates who selected 'C' *gradual increase in value of a non-current asset due to its use* lacked knowledge of the subject matter. These candidates could not relate the topic to real life situation. Non-current assets never increases in value once are created or purchased with exception of land which normally appreciates in value with time. Moreover, the candidates who selected 'E' *amount incurred to repair the non-current assets* failed to realize that amounts incurred to repair the non-current assets are neither capitalised nor reduces the value of a non-current asset; they are period costs which are charged to income statement as operating expenses.

Item (vi) required the candidates to identify the amount of profit made by the business from the given alternatives. The candidates who performed

well in this item were able to identify and choose the correct response which was 'A' *TZS 19,100*. This response suggests that the candidates had sufficient knowledge of the procedures and formula used to compute the profit or loss made by the business for a given financial year under single entry and incomplete records system. On the other hand, the candidates who failed in this item had limited knowledge of the procedures and formula used to compute the profit or loss made by the business under single entry and incomplete records system. The majority of candidates used a wrong formula to manipulate the values of opening and closing capitals and the value of drawings for the year; the operation which resulted in computing a wrong amount of profit made by the business. The analysis of candidates' responses shows that a considerable minority of the candidates who failed in this item could not extract and assign correct data to the variables of the formula; hence, they computed wrong amounts of the profit or loss made by the business.

In item (vii), the candidates were required to identify the accounting entry for expenses incurred by a consignor in his books of accounts. The candidates who performed well in this item were able to identify the correct response which was 'C' *Debited to consignment account and credited to cash/bank account*. This response indicates that the candidates had adequate knowledge of the treatment of the consignor's expenses in his books of accounts. The candidates who selected other responses lacked knowledge of the treatment of consignor's expenses in the consignor's books of account.

Item (viii) required the candidates to identify the circumstances under which an auditor can issue a qualified audit opinion. The correct response was 'A' *when the auditor concludes that all aspects of the financial statements are fine with exception of the matter to which the qualification relates*. The candidates who selected the correct response had good knowledge of the types of audit opinions that the auditor can issue based on the evidence gathered from the accounting records and the financial statements of the client organisation and the circumstances under which each audit opinion can be issued. The candidates who selected incorrect responses had not mastered the types of audit opinions that the auditor can issue and the circumstances under which each audit opinion can be issued.

In item (ix), the candidates were required to identify the balance as per bank statement from the given alternatives. The candidates who performed

well in this item were able to identify the correct response which was 'D' *TZS 5,500*. This response implies that the candidates had sufficient knowledge of the procedures used to determine the balance as per bank statement. They added direct deposits to the opening cash balance and subtracted from it bank charges and uncredited cheque to arrive at the balance as per bank statement. The candidates who failed in this item lacked knowledge of the procedures used to determine the balance as per bank statement. These candidates did not know the items which increase the opening cash balance and those which decrease it; hence, they could not know what should be added to and subtracted from it.

Item (x) required the candidates to identify what would result if a sale made to Ramima TZS 57,000 is wrongly debited to Ramima's account as TZS 75, 000. The candidates who performed well in this item were able to identify the correct response which was 'C' *debit column of the Trial Balance will exceed credit column by TZS 18,000*. This response suggests that the candidates had sufficient knowledge of the effects of accounting errors on account balances and the impact of these balances on the agreement of the trial balance. However, the candidates who failed in this item lacked knowledge of the effects of accounting errors on account balances and the impact of the account balances on the agreement of the trial balance. For example, those who selected 'A' *debit column of the Trial Balance will exceed credit column by TZS 75,000* lacked knowledge of the fact that Ramima's account would only be overstated by the difference between TZS 75,000 and 57,000 (TZS 18,000); hence, the same amount of TZS 18,000 would be reflected on the debit column of the trial balance. This is because Ramima is a debtor and all debtors account balances are listed on the debit column of the trial balance.

Item (xi) required the candidates to identify the amount of stock reserve on a closing stock of TZS 6,000 in department B if goods are transferred from department A to department B at a price which includes a profit of 25% on cost from the given alternatives. The correct response was 'A' *TZS 1,200*. The candidates who chose this response had good knowledge of using margin and mark up percentages on selling price and cost price of goods to determine the profit loaded on the given price. However, the candidates who selected incorrect responses lacked knowledge of this fact. These candidates lacked knowledge of using the given mark-up percentage of 25% on cost to determine the amount of stock reserve on the closing stock of TZS 6,000.

Item (xii) required the candidates to identify the reason why government accounting is important for a country like Tanzania from the given alternatives. The correct response was 'B' *has the largest volume of monetary transactions*. The candidates who chose this response had good knowledge of the purpose of government accounting. These candidates knew that the government of Tanzania spends huge amounts of Tanzanian Shillings in financing the operations of the government including payment of salaries to its employees, purchase of stationeries, procurement of medicines, hospital equipment and financing long term development projects like SGR and roads construction; hence, it needs government accounting for proper budgeting and control of government expenditures. The candidates who selected incorrect responses lacked knowledge of this fact.

Item (xiii) required the candidates to identify a ledger in which the suppliers' personal accounts are kept. The correct response was 'E' *purchases ledger*. The candidates who chose this response had good knowledge of the sub-division of the ledger and their uses. However, the candidates who selected incorrect responses lacked knowledge of the different types of ledger books and their contents. For example, the candidates who selected 'A' *sales ledger* could not distinguish the purchases ledger from the sales ledger. Likewise, these candidates did not know that the sales ledger is used for recording goods sold on credit where as the purchases ledger is used to record credit purchases. Moreover, the candidates who selected 'B' *private ledger* could not differentiate between purchases ledger and the private ledger.

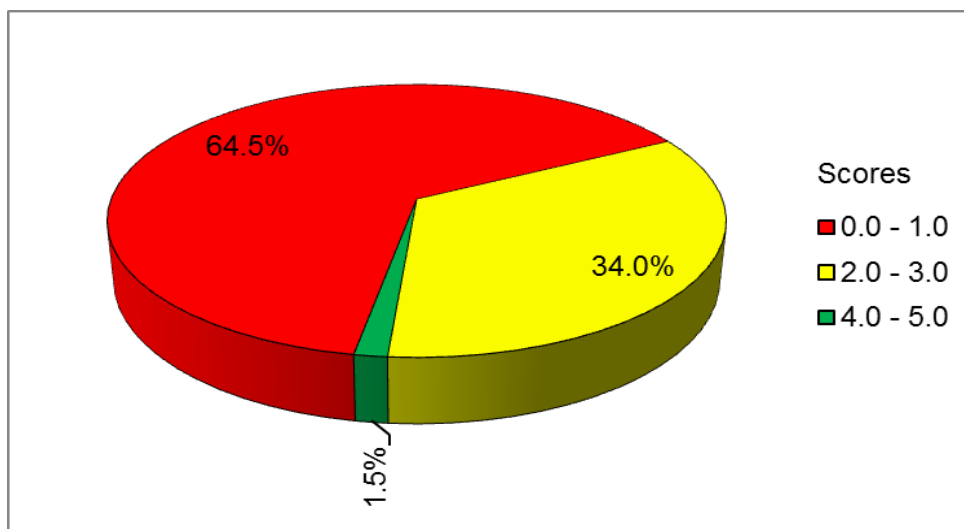
Item (xiv) required the candidates to identify the excess of which a credit balance in the income and expenditure account indicates. The correct response was 'A' *income over expenditure*. The candidates who chose this response had good knowledge of the meaning of terms used in the topic of Accounts of Non Profit Making Organizations; particularly in the preparation of the Statement of Income and Expenditure. However, the candidates who selected incorrect responses lacked knowledge of what the credit balance in the income and expenditure account indicates and the meaning of the terms used in the topic of Accounts of Non Profit Making Organizations including deficit of income over expenditure and surplus of income over expenditure.

Item (xv) required the candidates to identify a method which uses the reduced value to compute the depreciation of a non-current asset. The correct response was 'C' *Diminishing balance method*. The candidates who chose this response had good knowledge of the different methods used to calculate the amount of annual depreciation of non-current assets. However, the candidates who were not able to identify the correct response selected other responses. Their choices of incorrect responses indicate that the candidates lacked knowledge of the different methods which are used to calculate the amounts of annual depreciation of non-current assets.

## 2.2 Question 2: Matching Items

The question consisted of five matching items (i) to (v) which were set from the topic of Elementary financial Statements. The candidates were required to match the descriptions of the different types of capital in column A with their corresponding names in column B by writing the letter of the correct response beside the item number in the answer booklet provided.

The question was attempted by 13,360 (99.9%) candidates, out of which 8,616 (64.5%) scored from 0 to 1 mark, 4,547 (34%) scored from 2 to 3 marks, and 197 (1.5%) scored from 4 to 5 marks. The candidates' performance for this question was average as 4,744 (35.5%) candidates scored 30 percent or above. Figure 2 summarizes the performance for question two.



**Figure 2:** Distribution of the Candidates' Performance in Question 2

In item (i), the candidates were required to identify the name for the excess of current assets over the current liabilities of a business from the list of responses in column B. The candidates who had adequate knowledge of the different forms of capital were able to identify the correct response which was 'F', *Net working capital*. The candidates who matched the item with other responses in column B lacked knowledge of the various forms of capital. For example, a considerable number of the candidates who failed in this item selected 'C', *Current capital*. They were attracted by the word 'current' in the stem of the item and in the distracter. This implies that these candidates lacked knowledge of the fact that the difference between current assets and current liabilities of a business is the working capital of the business. Nevertheless, some candidates matched the item with other responses such as 'D', *capital owned*. These candidates could not differentiate net working capital from capital owned. Capital owned refers to the amount of money or resources invested in business by the proprietor; thus response 'D' was not a correct response to the question which required the candidates to identify the name of the excess of current assets over the current liabilities of a business.

In item (ii), the candidates were required to identify the name for non-current assets plus current assets. The correct response was 'E', *gross capital employed*. The candidates who were able to identify the correct response had sufficient knowledge of the various forms of capital. The candidates who matched the item with other responses lacked knowledge of the different forms of capital. For example, majority of the candidates who failed in this item selected 'A', *Asset capital*. This response indicates that the candidates lacked knowledge of the fact that the sum of non-current assets and current assets before subtracting the current liabilities of a business is the gross capital employed of the business. Further analysis of candidates' responses shows that a considerable minority of the candidates selected 'B', *Gross working capital*. These candidates could not distinguish gross working capital from gross capital employed. Gross working capital refers to the current assets of a business before subtracting current liabilities while gross capital employed refers to total assets before subtracting current liabilities of a business.

In item (iii), the candidates were required to identify the name for total assets of the business less current liabilities. The correct response was 'G' *Net capital employed*, and it was selected by the candidates who had sufficient knowledge of the different forms of capital. However, some

candidates matched the item with other responses in column 'B', this indicates that they lacked knowledge of the various forms of capital. The candidates who matched the item with other responses in column B were not knowledgeable of the various forms of capital. For example, the candidates who selected 'F' *Net working capital* could not differentiate Net working capital from Net capital employed.

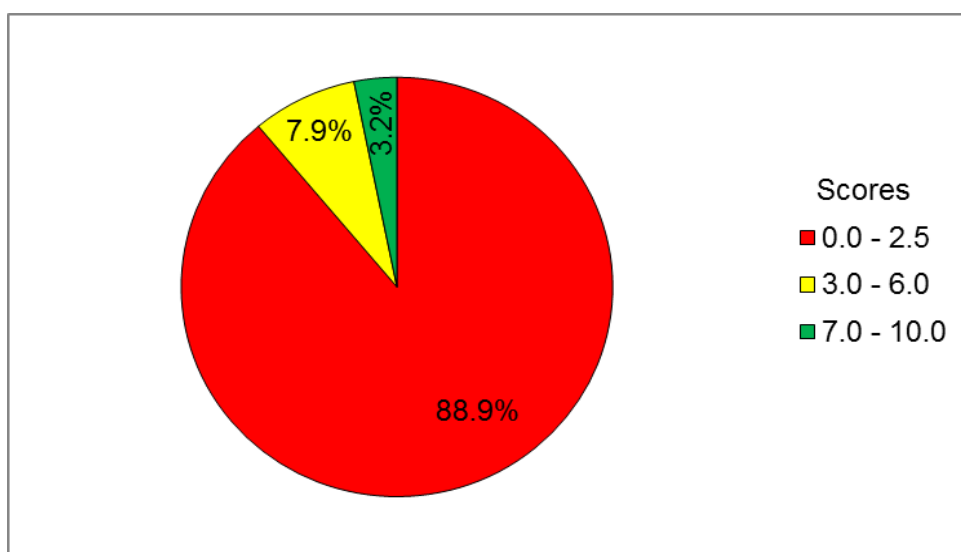
Item (iv) required the candidates to identify a name for total current assets. The correct response was 'B' *Gross working capital*. The candidates who had adequate knowledge of the various forms of capital were able to identify the correct response. The candidates who matched the item with other responses listed in column 'B' had limited knowledge of the forms of capital. For example, the candidates who selected 'D' *Capital owned* lacked knowledge of the difference between gross working capital and capital owned.

Item (v) required the candidates to identify a name for the amount of money invested in business by the owner. The correct response was 'D' *Capital owned*. The candidates who opted for the correct response had sufficient knowledge of the various forms of capital. However, the candidates who failed in this item matched it with incorrect responses. This implies that the candidates lacked knowledge of the different forms of capital. For example, some candidates selected 'B' *Gross working capital*. This response suggests that the candidates failed to distinguish *Gross working capital* from capital owned.

### **2.3 Question 3: Introduction to Book Keeping**

The question required the candidates to briefly explain the following concepts; Business entity, Money measurement, Accruals, Going concern and Dual aspect.

The question was attempted by 10,608 (79.3%) candidates, out of which, 9,433 (88.9%) scored from 0 to 2.5 marks, 839 (7.9%) scored from 3 to 6 marks, and 336 (3.2%) scored from 6.5 to 9 marks. The candidates' performance for this question was therefore weak, as only 1,175 (11.1%) candidates scored 30 percent or above as shown in Figure 3.



**Figure 3:** Candidates' Performance in Question 3

The candidates who scored from 0 to 2.5 marks 9,433 (88.9%), failed to explain the given accounting concepts. For example, some candidates wrote that “Money measurement are money which used to measure the business”. It was also noted that some candidates explained that “Business entity is the book which does not show the subsidiary book”. Nevertheless, there were candidates who wrote that “accruals is the money or value which are spent into the business while other candidates left the question unattempted. Additionally, there were candidates who explained that “dual aspect is the amount of money invested in business by the owner”. These poor responses suggest that the candidates lacked knowledge of the meaning of the basic accounting concepts and principles and could not fluently express themselves in English language. Extract 3.1 is a sample of a poor response from a candidate who explained the given accounting concepts with meaningless phrases.



	SECTION - B "
3.	Business entity. This is the entity which was formed in the work of trading, for goods and selling goods and this statement was the very important in the business man.
	b) Money measurement: This is the measurement which was used in a money and this statement of the account for the accountancy.
	c) Accruals This was the system in the bookkeeping in which to explain the root in the account and this statement was very well in the work or the calculation in a account.
	d) Going concern. This was the story to consist in the work of long narrative which was very well in.

**Extract 3.1:** A sample of poor response from a candidate

Most candidates who scored from 3 to 6 marks 839 (7.9%) were able to interpret the requirement of the question. They wrote relevant explanations to two or three of the given accounting concepts. However, their explanations included some misspelled words, incomplete sentences or omissions of some words; hence they scored averagely from 3 to 6 marks. These responses imply that the candidates had satisfactory knowledge of meaning of the basic accounting concepts and principles.

On the other hand, the candidates who scored from 7 to 10 marks 336 (3.2%) provided clear explanations to three or all of the given accounting concepts. For example, one candidate wrote "Going concern is an accounting principle which stresses that the financial statements are prepared on the assumption that the business will continue to operate for a foreseeable future. It implies that the business entity has neither the intention nor the necessity to liquidate its operations". These excellent responses to the question suggest that the candidates had adequate knowledge of the basic accounting concepts and principles. Extract 3.2 is a sample of a good response from a candidate who provided relevant and clear explanations on the given accounting concepts.

### 3. a) Business entity

This is an accounting or book-keeping principle which states that the business is a separate legal entity from those of its owners. That is private transaction of the owner do not concern the business and they should not be taken into account when preparing final accounts.

### b) Money measurement.

This is an accounting or book-keeping principle which states that all transactions of the business should be recorded in monetary terms. Eg. Dr: Sale 10,000/- CR: Mvia 10,000/-

### c) Accruals

This is an accounting or book-keeping principle which states that all income of the business should be taken into account even if it has not yet been received. It includes entries like unpaid income or unreceivable income.

### d) Going concern.

This is an accounting or book-keeping principle which states that accounts are prepared on the assumption and understanding that they will continue in future. It assumes that the business is not on the verge of collapsing.

e) Dual concept
- It is an accounting or book-keeping principle which states that <sup>every</sup> transactions should be recorded twice. That is every debit entry must have it's corresponding credit entry.

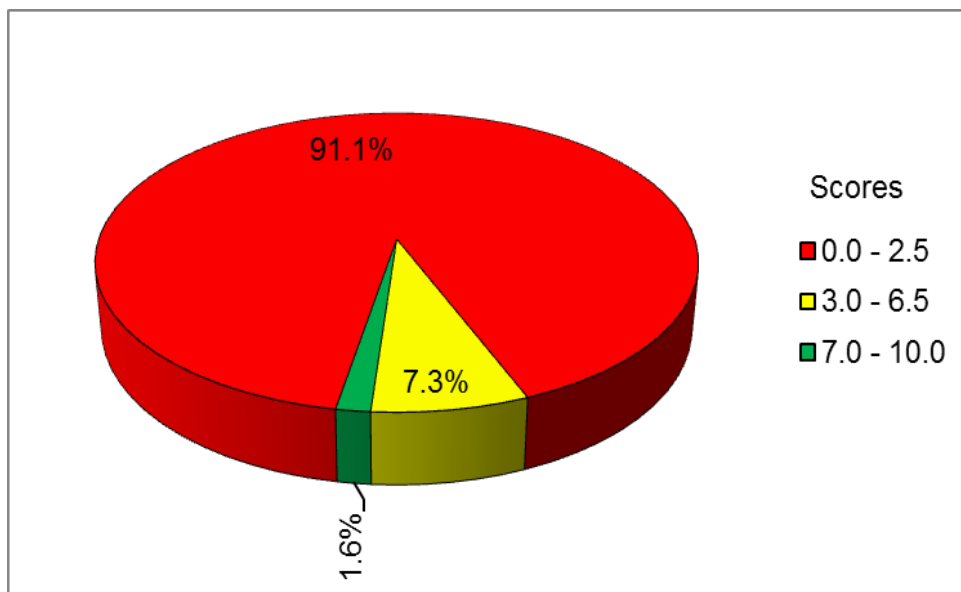
**Extract 3.2:** A sample of good response from a candidate

## 2.4

### Question 4: Accounting for Joint Businesses

In this question the candidates were required to explain briefly five provisions of the Partnership Act that would govern the operations of the Partnership where there is no written partnership agreement.

The question was attempted by 10,009 (74.8%) candidates, out of which, 9,117 (91.1%) scored from 0 to 2.5 marks, 733 (7.3%) scored from 3 to 6.5 marks and 159 (1.6%) scored from 7 to 10 marks. The candidates' performance for the question was weak, as only 892 (8.9%) candidates scored 30 percent or above. Figure 4 illustrates the candidates' performance for question 4.



**Figure 4:** Candidates' Performance in Question 4

The analysis of candidates' responses shows that candidates who performed poorly in this question 9,117 (91.1%) failed to interpret the demands of the question. The analysis shows that many candidates supplied information which was not required by the question. For example, some candidates explained the contents of a written partnership deed instead of the provisions of the Partnership Act that would govern the operations of a partnership where there is no written partnership agreement. This response indicates that the candidates lacked knowledge of the provisions of the Partnership Act that would govern the operations of partnership businesses in the absence of a written partnership agreement. It also implies that the candidates could not differentiate the provisions of the Partnership Act from the contents of a written Partnership Agreement. It was also noted that some candidates in this category produced a list of items such as interest on capital, share of profits, share capital, Balance c/d and balance b/d instead of the provisions of the Partnership Act that would govern the operations of a partnership where there is no written partnership agreement. This response suggests that the candidates lacked knowledge of the provisions of the Partnership Act that would govern the operations of a partnership where there is no written Partnership Agreement. Moreover, there were candidates in this group who defined the term "partnership" and explained the purposes of forming a partnership business instead of the provisions of the Partnership Act that would govern the operations of a partnership where there is no written partnership agreement. This response is indicative of the candidates' ignorance of the provisions of the Partnership Act. Nevertheless, a considerable minority of the candidates in this group did not attempt the question. This response is evidence of the candidates' lack of knowledge of the provisions of the Partnership Act that would govern the operations of a partnership where there is no written partnership agreement. Extract 4.1 is a sample of a poor response from a candidate who scored zero mark in question 4.

Q1	Explain the provision of a Partnership.
	i) Low wages
	ii) Low capital
	iii) Low Marketing
	iv) Low transport and communication
	v) Decrease of Money economy.

**Extract 4.1:** A Sample of Poor Response from a Candidate

The candidates, who had average performance in this question 733 (7.3%), were able to provide relevant explanations on two or three of the provisions of the Partnership Act that would govern the operations of a partnership business where there is no written Partnership Agreement. Further analysis of candidates' responses shows that some candidates in this category could not score good marks because of omissions or misspellings of some words; their scores ranged from 3 to 6 marks. These responses indicate that the candidates had satisfactory knowledge of the provisions of the Partnership Act that would govern the operations of a partnership business where there is no written Partnership Agreement.

The candidates who performed well in this question were 159 (1.6%) only but were able to provide relevant and clear explanations on four or all of the five provisions of the Partnership Act that would govern the operations of a partnership business where there is no written Partnership Agreement. The candidates in this category demonstrated high level of competence and writing skills in English language by producing well spelled words and minimum level of omissions of words in their sentences. These responses suggest that the candidates had good knowledge of the provisions of the Partnership Act. Extract 4.2 is a sample of a good response from a candidate who scored all the 10 marks allotted to the question.

4. i) Profit and losses will be shared equally. If there is no partnership agreement partners will share all profits and losses equally without having profit and losses ratios.

ii) No salaries is to be allowed by partners. If there is no agreement in partnership, partners they are not allowed to be paid salaries due to various work performed by partners.

iii) No interest on drawings is to be allowed on partners drawings. In partnership if there is no agreement partners are not given interests on drawings with drawings drawn by partners.

iv) No interest on capital is to be allowed. If there's no agreement partners are not allowed to receive capital interest of the partners.

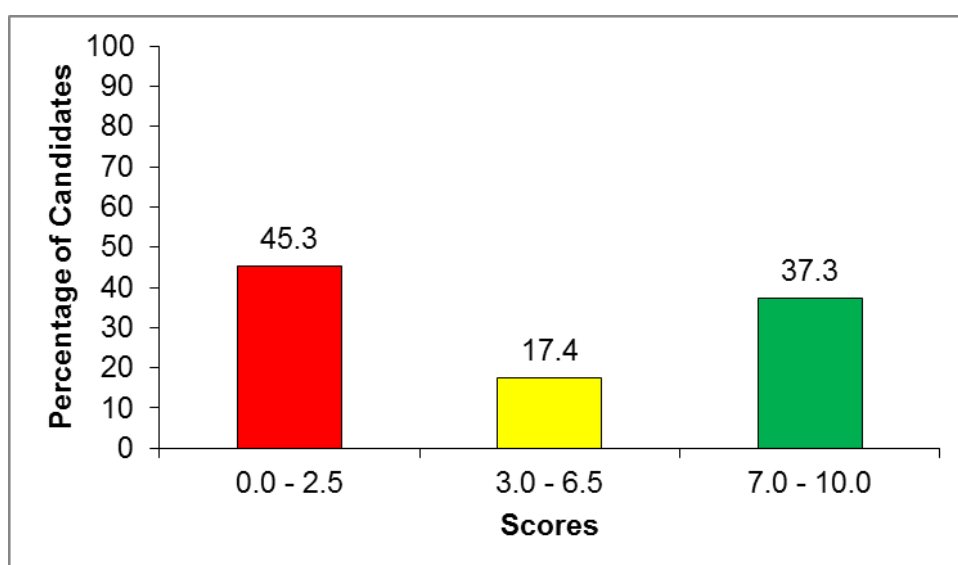
v) If partners put or invest money in excess of his or her capital he/she will be entitled to 5% interest on such advance.

**Extract 4.2:** A Sample of Good Response from a Candidate

## 2.5 Question 5: Books of Prime Entry

The candidates were required to use the principle of double entry to post the entries from the cash book to their respective ledger accounts and balance off the accounts at 31<sup>st</sup> August 2016.

The question was attempted by 12,544 (93.8%) candidates, out of which, 5,684 (45.3%) scored from 0 to 2.5 marks, 2,183 (17.4%) scored from 3 to 6.5 marks, and 4,677 (37.3%) scored from 7 to 10 marks. The candidates' performance for the question was average, since 6,860 (54.7%) candidates scored 30 percent or above. Figure 5 illustrates the candidates' performance for question 5.



**Figure 5:** Candidates' Performance in Question 5

The analysis of candidates' responses to this question revealed that the candidates who scored from 0 to 2.5 marks 5,684 (45.3%) did not adhere to the requirement of the question. For example, some candidates listed uses of the principle of double entry instead of applying the principle of double entry to post the given entries to their respective ledger accounts. This response indicates that the candidates failed to interpret the requirement of the question. Additionally, there were candidates who prepared a trial balance instead of posting the given entries to their respective ledger accounts. This response implies that the candidates lacked knowledge of distinguishing the ledger accounts from the trial balance. Furthermore, some candidates prepared a petty cash book instead of the ledger accounts. This means that the candidates could not

differentiate petty cash book from ledger accounts. Moreover, some candidates reversed the entries in the ledger accounts. This response indicates that the candidates were not competent in applying the principle of double entry in recording financial business transactions. Likewise, it was noticed that, some candidates could not open all of the required accounts. They omitted most of the required accounts and could not post all of the given entries to their respective ledger accounts. Nevertheless, some candidates in this category prepared a balance sheet instead of posting the given entries to their respective ledger accounts. The analysis also revealed some candidates who posted amounts of the given entries without narrations and a considerable proportion of the candidates could not attempt the question. These responses to the question suggest that the candidates had not mastered the application of the principle of double entry in recording the financial transactions. Extract 5.1 is a sample of a poor response from a candidate who listed uses of the principle of double entry instead of posting the given entries to their respective ledger accounts.

5 i)	double entry is used in the process of invoice.
ii)	double entry is used to recording the transaction twice
iii)	double entry used to recording amount
iv)	double entry is used to know the bank and cash in the process of recording amount
v)	double entry is used in good recording
v)	double entry it is arithmetic used to recording good

**Extract 5.1:** A Sample of Poor Response from a Candidate



On the other hand, the candidates with average performance in this question 2,183 (17.4%) adhered to the requirements of the question. They opened the ledger accounts and successfully made accurate postings of some entries from the cash book to the ledger accounts. However, their entries contained wrong amounts, wrong narrations and some reversed entries. It was further noticed that, some candidates could not post all of the given entries and posted some entries to the wrong side of the ledger accounts. Despite the errors and omissions that crippled their work, their average performance suggests that the candidates had satisfactory knowledge of the application of the principle of double entry in recording the financial transactions.

The candidates who performed well in this question 4,677 (37.3%) were able to post the entries from the cash book to their respective ledger accounts. These candidates skillfully applied the principle of double entry to post the given entries from the cash book to the appropriate sides of their respective ledger accounts. However, some errors and omissions were noted in the candidates' responses whereby some could not post all of the given entries, posted some entries to the wrong sides of the ledger accounts and others omitted one or two of the required accounts. Given the errors and omissions committed by each of the candidates, their scores ranged from 7 to 10 marks out of the 10 allotted marks. These responses to the question suggest that the candidates had adequate skills and knowledge of the application of the principle of double entry in recording financial transactions. Extract 5.2 is a sample of a good response from a candidate who made accurate postings of the entries from the cash book to their respective ledger accounts.

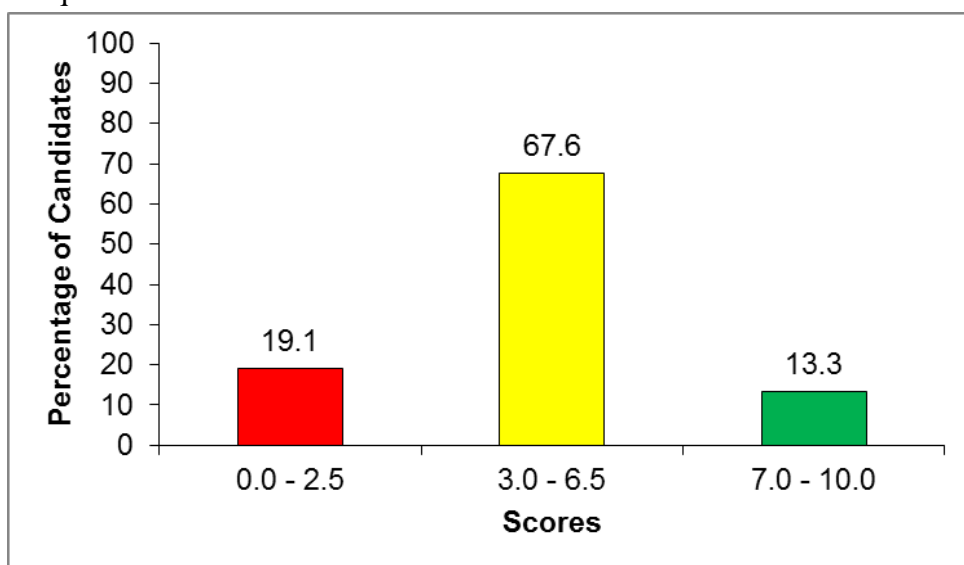
[illegible]



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

The candidates were required to prepare the Club's Statement of Affairs, determine the Club's accumulated fund on 31<sup>st</sup> December 2018, and the Statement showing the computation of surplus or deficit of income over expenditure of the Club for the year 2018.

The question was attempted by 11,403 (85.2%) candidates, out of which, 2,181 (19.1%) scored from 0 to 2.5 marks, 7,711 (67.6%) scored from 3 to 6.5 marks, and 1,511 (13.3%) scored from 7 to 10 marks. The candidates' performance for the question was good since 9,222. (80.9%) candidates scored 30 per cent or above. Figure 6 presents the candidates' performance for question 6.



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

The candidates who scored from 7 to 10 marks 1,511 (13.3%) adhered to the requirements of the question by preparing the Club's Statement of Affairs, determined the Club's accumulated fund at 31<sup>st</sup> December 2018 and prepared the statement showing the computation of surplus or deficit of income over expenditure of the Club for the year 2018. The majority of candidates in this category made minor mistakes especially in the Club's Statement of Affairs but did well in the Statement showing the computation of surplus or deficit of income over expenditure. For example, some candidates omitted some items of assets and liabilities in the statement of affairs; which led to computation of wrong amount of the club's accumulated fund. Nevertheless, a few candidates in this category prepared the Club's Statement of Affairs, made a correct analysis of the assets and liabilities, computed accurate amount of the club's accumulated

fund and accurately prepared the statement showing the computation of surplus or deficit of income over expenditure of the Club for the year 2018. These responses to the question indicate that the candidates had sufficient knowledge and skills necessary for the preparation of accounts of non-profit making organisations. Extract 6:1 is a sample of a good response from a candidate who accurately prepared the club's statement of affairs to determine the club's accumulated fund at 31<sup>st</sup> December 2018.

6.	(1)	THE DOWNTOWN SPORTS CLUB			
		STATEMENT OF AFFAIRS AS AT 31 <sup>st</sup> DECEMBER 2018			
		LIABILITIES	AMOUNT	ASSETS	AMOUNT
		Accumulated fund	1,197,500	Fixed Assets	
		(Capital)		Motor Van	250 000
				Fixtures	80 000
		Long-term liabilities		Buildings	125 000
				Equipment	50 000
		Loan from bank	100,000		
				Current Assets	
		Short-term liabilities		Stock	190 000
				Debtors	310 000
		Creditors	90 000	Bank	375 000
		Owing: Salaries	9 500	Cash	15 000
		Prepaid Income	4 000	Prepaid Insurance	6 000
			1,401,000		1,401,000

**Extract 6.1:** A Sample of Good Response from a Candidate.

The majority of candidates who scored from 3 to 6.5 marks 7,711 (67.6%) prepared the Club's Statement of Affairs, determined the Club's accumulated fund at 31<sup>st</sup> December 2018 and prepared the Statement showing the computation of surplus or deficit of income over expenditure of the Club for the year 2018. However, their analysis of the assets and liabilities in the statement of affairs contained some errors and omissions; hence they computed wrong amounts of the club's accumulated fund. Also, it was noted that some candidates did not prepare the statement showing the computation of surplus or deficit of income over expenditure of the Club. Despite these mistakes in their responses, they performed averagely and this indicates that they had satisfactory knowledge of the preparation of accounts of non-profit making organisations.

The candidates who scored from 0 to 2.5 marks were 2,181 (19.1%) could not prepare the Club's Statement of Affairs, determine the Club's accumulated fund at 31<sup>st</sup> December 2018 and the Statement showing the computation of surplus or deficit of income over expenditure of the Club for the year 2018. The analysis of candidates' responses to the question shows that a considerable proportion of the candidates did not attempt the question. This means that the candidates failed to interpret the demands of the question or lacked knowledge of the subject matter. Moreover, some candidates opened the club's statement of affairs but could not analyse the assets and liabilities; hence, they presented a mixture of assets, liabilities, revenues and expenses in the statement of affairs. This response suggests that the candidates had limited analytical skills. Furthermore, some candidates in this category prepared a balance sheet instead of the statement of affairs. This implies that the candidates lacked knowledge of distinguishing the balance sheet from the statement of affairs. Also, it was observed that some candidates prepared a trading, profit and loss account instead of the statement of affairs. This response is evidence of the candidates' lack of knowledge of the difference between the trading, profit and loss account and the statement of affairs. These responses to the question indicate that the candidates had not mastered the preparation of accounts of non-profit making organisations. Extracts 6.2 is a sample of a poor response from a candidate who prepared a receipts and payments account instead of the club's statement of affairs and statement showing the computation of surplus or deficit of income over expenditure of the club for the year 2018.

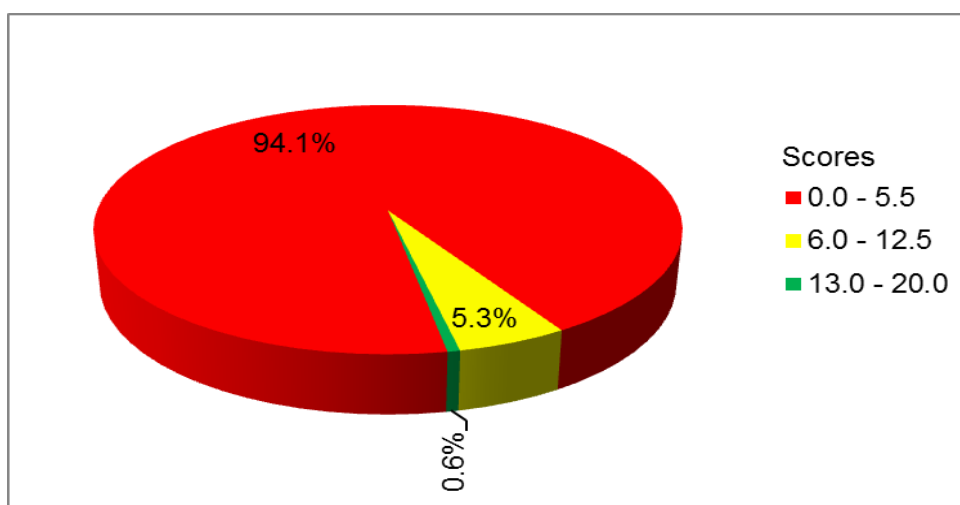
6	DR	RECEIPT AND PAYMENT ACCOUNT				CR
	D \$/No	RECEIPT	Amount	\$/No	PAYMENT	AMOUNT
		Balance b/d	250,000		fixtures	80,000
		stock	190,000		Creditors	90,000
		Debtors	310,000		Owing liabilities	9,000
		Bank	375,000		Prepaid Insurance	6,000
		loan	100,000		Buildings	125,000
					Equipment	50,000
					Prepaid income	9,000
						94,6000
			1220000			1200000
			940000			

**Extract 6.2:** A Sample of Poor Response from a Candidate

## 2.7 Question 7: Principle of Double Entry

The question required the candidates to open the Bank Account, Cash Account, Discounts Allowed Account, Discounts received Account, Bad Debts Account, the customers' Accounts in the sales ledger and the suppliers' Accounts in the purchases ledger, record the given information and balance off the accounts at 30<sup>th</sup> September, 2018.

The question was attempted by 1,570 (11.7%) candidates, out of which, 1,478 (94.1%) scored from 0 to 5.5 marks, 82 (5.3%) scored from 6 to 12.5 marks, and 10 (0.6%) scored from 13 to 20 marks. The candidates' performance for the question was therefore weak since only 92 (5.9%) candidates scored 30 percent or above. Figure 7 illustrates the candidates' performance in question 7.



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

The candidates who performed poorly in this question 1,478 (94.1%) were not able to prepare the ledger accounts. The majority of them prepared a trial balance instead of ledger accounts. This means that the candidates failed to distinguish the ledger accounts from the trial balance. Likewise, there were candidates who prepared sales ledger and purchases ledger accounts instead of the individual customers' and suppliers' accounts in the sales and purchases ledgers. This response indicates that the candidates could not differentiate the sales and purchases ledgers as books from the individual accounts of customers and suppliers which are kept into the sales and purchases ledgers respectively. Furthermore, it was noticed that some candidates reversed the entries in the ledger accounts. This indicates that the candidates lacked knowledge and application skills of the principle of double entry in recording the financial business transactions. Moreover, some candidates could not open all of the required accounts, they omitted most of the required accounts such that their records were not complete; hence, they could not satisfy the demands of the question. This response means that the candidates failed to adhere to the demands of the question. Nevertheless, there were candidates who opened the required accounts but failed to make any entry in them. Also, a considerable proportion of the candidates did not attempt the question. These poor responses to the question indicate that the candidates lacked knowledge of analysing business transactions, recording and posting of entries to the ledger accounts. Extract 7.1 is a sample of a poor response from a candidate who prepared a table resembling a trial balance with a title "FINANCIAL POSITION".



FINANCIAL position			
7	PARTICULARS	TSHS	TSHS
	Balance at bank		200,000
	Cash in hand	120,000	
	Account receivable	320,000	
	Account payable	440,000	
	Inventory	150,000	
	Balance b/d	590,000	590,000
			200,000
	<u>Expenses</u>		
	Mkombozi	500,000	
	Ujamaa	180,000	
	Utulendo	50,000	
	Mawona	900,000	
	Broke	25,000	200,000
		1655,000	1655,000
		Balance y/d	590,000

**Extract 7.1:** A Sample of Poor Response from a Candidate

The candidates who performed moderately in this question were 82 (5.3%) and adhered to the requirement of the question. However, it was noted that some candidates in this category omitted some of the required accounts and made incomplete records. Moreover, some candidates reversed entries in the accounts. Other candidates posted some entries to the wrong sides of the accounts and a few candidates left the accounts without balancing them. Despite the errors and omissions observed in the candidates' responses, their scores ranged from 6 to 12.5 marks. These responses indicate that the candidates had satisfactory knowledge of analysing business transactions, recording and posting of entries to the ledger accounts.

The candidates who scored from 13 to 20 marks were 10 (0.6%) and were able to prepare the ledger accounts and balance them at 30<sup>th</sup> September, 2018. Most of the candidates in this group opened the required accounts, analysed the business transactions, recorded and posted them to their appropriate ledger accounts and balanced off the accounts as required. However, some candidates made minor omissions of some entries in the accounts which led to computation of wrong balances of the accounts; hence, the variations of their scores from 13 to 20 marks. These good responses to the question suggest that the candidates had good knowledge

of analysing business transactions, recording and posting of entries to the ledger accounts. Extract 7.2 is a sample of a good response from a candidate who accurately prepared the suppliers' accounts in the purchases ledger and the discounts Accounts.

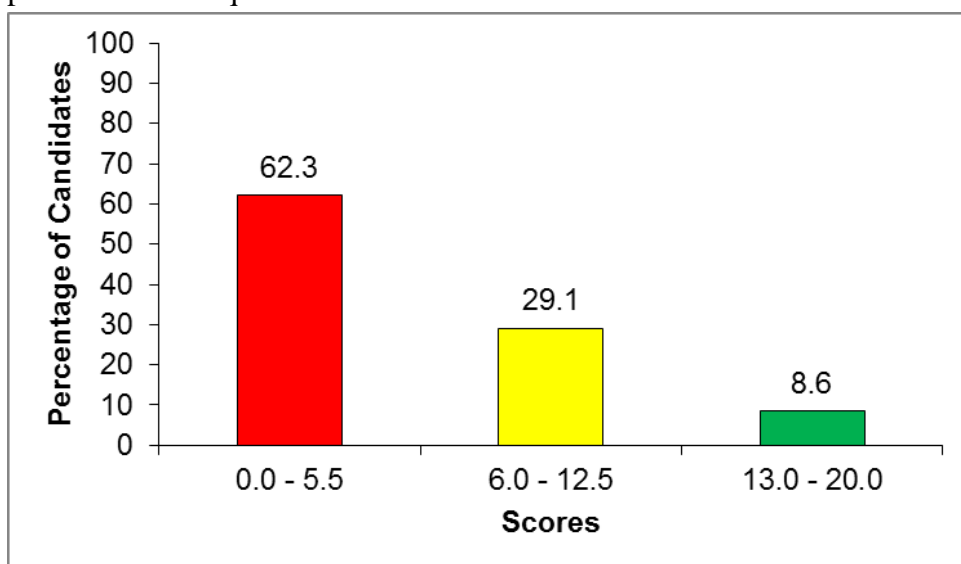
7.	Purchases ledger			
	Dr Navona account		Cr	
	Particulars	Amount	Particulars	Amount
	Bank	810000	Bal b/d	900000
	Discount Received	90000		
		900000		900000
	Dr Bhoke account		Cr	
	Particulars	Amount	Particulars	Amount
	Bank	25000	Bal b/d	25000
		25000		25000
	Dr Discount Received a/c		Cr	
	Particulars	Amount	Particulars	Amount
	P&L a/c	90000	Navona	90000
		90000		90000
	Dr Discount Allowed a/c		Cr	
	Particulars	Amount	Particulars	Amount
	Mkombozi	100000	P&L a/c	100000
		100000		100000

**Extract 7.2:** A Sample of Good Response from a Candidate

## 2.8 Question 8: Columnar Cashbooks

The candidates were required to enter the given transactions in the Three Column Cash Book of Mrs Pamba, balance it off at the end of April 2017 and show the discounts accounts in the general ledger.

The question was attempted by 11,884 (88.8%) candidates, out of which 7,398 (62.3%) scored from 0 to 5.5 marks, 3,463 (29.1%) scored from 6 to 12.5 marks, and 1,023 (8.6%) scored from 13 to 20 marks. The candidates' performance for the question was therefore average since 4,486 (37.7%) candidates scored 30 percent or above. Figure 8 illustrates the candidates' performance for question 8.



**Figure 8:** Candidates' Performance in Question 8

The candidates who performed poorly in this question 7,398 (62.3%) were not able to prepare the three column cash book. The majority of them prepared a two column cash book instead of the three column cash book. This means that the candidates failed to distinguish the three column cash book from the two column cash book. Likewise, there were candidates who ruled the cash book with columns for cash, bank and Mrs Pamba with all the entries entered in the wrong column. This implies that the candidates lacked not only the knowledge of the specimen of the three column cash book but also the analytical skills. They could not identify the transactions which should be entered in the cash column from those which should be entered in the bank and discounts columns respectively. Furthermore, it was noticed that some candidates reversed the entries in the cash and bank columns. This response indicates that the candidates

had not mastered the application of the principle of double entry in recording the financial business transactions. Moreover, some candidates opened the three column cash book but omitted most of the transactions from the cash book; hence, their records was not complete thus failed to meet the demands of the question. This response means that the candidates failed to adhere to the requirement of the question. Nevertheless, there were candidates who ruled the cash book with columns for cash, bank and cheque columns. This response implies that the candidates lacked not only the knowledge of the specimen of the three column cash book but also the knowledge of recording cash discounts in the three column cash book and into their respective accounts in the general ledger. Also, a small proportion of the candidates failed to interpret the demands of the question and left it unattempted. These poor responses to the question indicate that the candidates lacked knowledge of the preparation of the three column cash book and recording of cash discounts. Extract 8.1 is a sample of a poor response from a candidate who prepared a bank reconciliation statement with a title “CASH BOOK” instead of the Three Column Cash Book.

8	Dr	CASH BOOK	Cr
		Balance cash book	62000
		Un-presented cheque	43000
			105000
		un-credited cheque	12000
		Balance at bank	714200
			727200
			727200
		balance Yd	832200
	Dr	UN-PRESENTED CHEQUES	Cr
		Balance un-presented cheque	10500
		U-credited cheques	727200
		Balance at bank	832200
			1659900

Extract 8.1: A Sample of Poor Response from a Candidate

The candidates who performed moderately in this question 3,463 (29.1%) were able to prepare the three column cash book. However, it was noted that some of them could not record all of the given transactions in the cash book; they omitted some transactions while others reversed some entries. The analysis further revealed some candidates who failed to balance off the cash book at 30<sup>th</sup> September 2017. Despite the errors and omissions observed in the candidates' responses, their average performance indicates that they had satisfactory knowledge and skills of the preparation of the three column cash book and recording of cash discounts.

The candidates who scored 13 to 20 marks 1,023 (8.6%) were able to prepare the three column cash book. These candidates ruled the cash book with three columns for cash, bank and discounts for recording cash receipts and payments in cash, by cheque and cash discounts respectively. The majority of candidates in this category skilfully analysed the transactions and sorted them by identifying those which should be entered in the cash and bank columns respectively. Accurately computed the amounts of cash discounts allowed and received and entered them into their appropriate discount columns. However, some candidates made minor omissions of some transactions and entries in the cash book; hence their variation in scores from 13 to 20 marks. These good responses to the question suggest that the candidates had good knowledge of the preparation of the three column cash book and recording of cash discounts. Extract 8.2 is a sample of a good response from a candidate who scored 20 out of the 20 marks allotted to the question.

8.	Mrs Pamba											
Dr		Three Column Cash book								Cr		
Date	Particulars	F	Cash	Bank	Discount allowed	Date	Particulars	F	Cash	Bank	Discount received	
Apr 1	Balance b/d		62000	714200	-	Apr 4	Rates		-	43000	-	
" 2	George		-	24000	1300	" 8	R. Robert		-	69840	2160	
" 2	P. Peter		-	30400	1600	" 11	G. Green		-	93120	2880	
" 2	T. Tabu		-	39900	2100	" 11	L. Lamama		-	15520	4800	
" 6	Loan (F. Eliza)		-	500000	-	" 10	Gen. exp		8100	-	-	
" 12	J. Juma		-	8800	200	" 15	Salaries		58000	-	-	
" 21	Bank "C"		40000			" 21	Cash "C"		-	40000	-	
						" 24	Drawings		20000	-	-	
" 30	Commission			12000		" 25	Motor van		-	72000	-	
						" 31	Bal c/d		15900	856840	-	
				109200	1330000	5200			102000	1330000	9840	
May 1	Bal b/d		15900	856840	-							

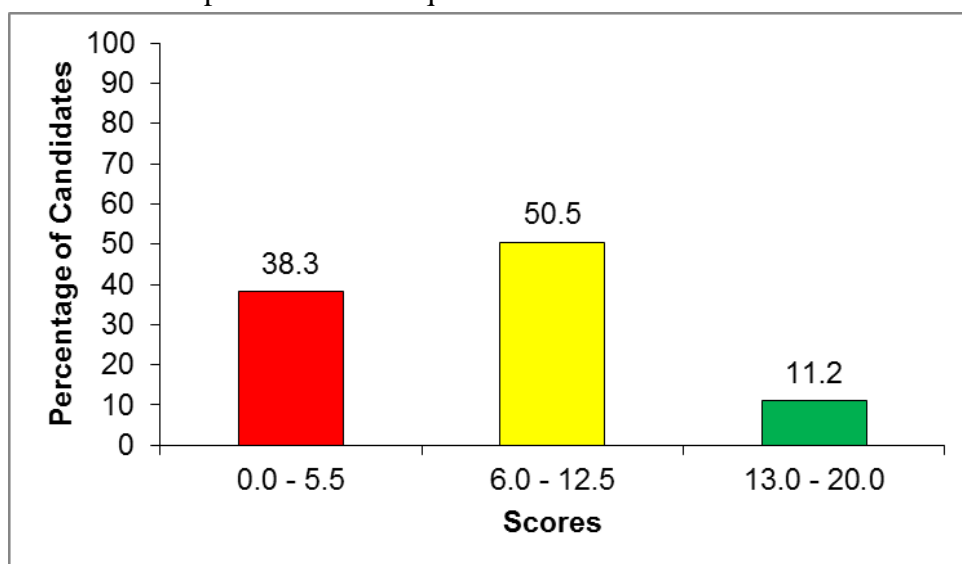
GENERAL LEDGER											
Dr		Discount allowed A/c								Cr	
31/4/2017	Sundry debtors		5200			31/4/2017	Balance b/d		5,200		
1/5/2017	Balance b/d		5,200								
Dr		Discount received A/c								Cr	
31/4/2017	Balance b/d		9840			31/4/2017	Sundry creditors		9,840		
						1/5/2017	Balance b/d		9,840		

**Extract 8.2:** A Sample of Good Response from a Candidate

## 2.9 Question 9: Accounting for Manufacturing Firms

The candidates were required to use the given information to prepare the Statement of Manufacturing Cost for the year ending 31<sup>st</sup> December, 2018 and the Statement of Financial position as at 31<sup>st</sup> December, 2018.

The question was attempted by 11,988 (89.6%) candidates, out of which, 4,090 (38.3%) scored from 0 to 5.5 marks, 6,059 (50.5%) scored from 6 to 12.5 marks, and 1,839 (11.2%) scored from 13 to 20 marks. The candidates' performance for the question was therefore average since 7,898 (61.7%) of the candidates scored 30 percent or above. Figure 7 illustrates the candidates' performance for question 7.



**Figure 9:** Candidates' Performance in Question 9

The candidates who performed poorly in this question 4,090 (38.3%) were not able to prepare the statement of manufacturing cost and the statement of financial position. The majority of them prepared a trading, profit and loss account instead of the statement of manufacturing cost and omitted the statement of financial position. This response indicates that the candidates failed to distinguish the trading, profit and loss account from the statement of manufacturing cost and did not know how to prepare the statement of financial position. Likewise, there were candidates who could not analyse the elements of cost into direct and factory overhead expenses; they included indirect expenses with direct costs which led to the computation of inaccurate prime cost. This implies that the candidates lacked analytical skills. Furthermore, it was observed that some candidates failed to make appropriate adjustments to the values of the given transactions; hence they

recorded unadjusted values of expenditures in the statement of manufacturing costs and unadjusted values of assets and liabilities in the statement of financial position. This response indicates that the candidates lacked knowledge of the application of the matching concept and the treatment of accruals and prepayments. The analysis of candidates' responses further shows that a considerable minority of the candidates did not attempt the question. This response implies that the candidates failed to interpret the requirement of the question or lacked knowledge of the subject matter. Nevertheless, there were candidates who prepared the statement of financial position but could not make appropriate analysis and classification of assets and liabilities; they presented in it a mixture of assets with expenditures and liabilities with assets. These poor responses to the question indicate that the candidates lacked knowledge of the preparation of the statement of manufacturing cost and the statement of financial position of a manufacturing firm. Extract 9.1 is a sample of a poor response from a candidate who prepared a trial balance instead of the statement of manufacturing cost and the statement of financial position.

TRIAL BALANCE			
9	DETAILS	DEBTOR	CREDITOR
	Purchases	7,100,000	
	Rent	240,000	
	Sales	268,000	20,000,000
	Insurance	84,000	
	Discount allowed	96,000	
	Cash Bank	336,000	
	Cash in Hand	80,000	
	Expenses:		
	lighting and heating	150,000	
	Labour power and fuel	274,000	
	Other factor expenses	620,000	
	purchases of raw material	7,100,000	
	Inventory of raw material	420,000	
	Inventory of finished goods	778,000	
	Inventory of work in progress	270,000	
		4017,000	20,000,000
		9812,000	
		392,110	392,110

**Extract 9.1:** A Sample of Poor Response from a Candidate



The candidates with average performance in this question 6,059 (50.5%) were able to prepare the statement of manufacturing cost and the statement of financial position. However, it was noted that some of them omitted some items from the statement of manufacturing cost and the statement of financial position. Nevertheless, other candidates included some items of assets and liabilities in the statement of manufacturing cost and some cost elements in the statement of financial position. Despite the errors and omissions observed in the candidates' responses, their average performance indicates that they had satisfactory knowledge and skills of the preparation of the statement of manufacturing cost and statement of financial position of a manufacturing firm.

The candidates who scored from 13 to 20 marks were 1,839 (11.2%). These prepared the statement of manufacturing cost and the statement of financial position accurately. The candidates in this category were able to draw the specimens of the statement of manufacturing cost and that of the statement of financial position in their proper formats. Moreover, they analysed the elements of cost into direct and factory overheads and the elements of statement of financial position into assets and liabilities, made a proper classification of them into non-current assets, current assets, non-current liabilities, current liabilities and capital. However, some candidates made minor omissions of some items in the statements and others misclassified some items in the statement of financial position; hence, their scores varied from 13 to 20 marks. These good responses to the question suggest that the candidates had good knowledge of the preparation of the statement of manufacturing cost and statement of financial position of a manufacturing firm. Extract 9.2 is a sample of a good response from a candidate who accurately prepared the Statement of Manufacturing Cost for the year ending 31<sup>st</sup> December, 2018 and the Statement of Financial Position as at 31<sup>st</sup> December, 2018.

9.	Mr. Mashamba's MANUFACTURING STATEMENT AS AT 31 <sup>st</sup> , 12, 2018.		
	Details	Tsh	Tsh
	<u>Direct materials,</u>		
	Opening stock of raw.		420,000
	Add! Purchases of raw	7,400,000	
	Add! Carriage on raw	70,000	7,470,000
	Cost of raw materials av.		7,890,000
	less! closing inv. of raw.		410,000
	Cost of raw materials cons.		7,480,000
	Add! Direct expenses		
	Direct wages	3,600,000	
	Royalties	140,000	3,740,000
	<b>PRIME COST</b>		<b>11,500,000</b>
	Add! <b>FACTORY OVERHEADS</b>		
	Factory lighting	125,000	
	Factory rent	200,000	
	Factory Insurance	70,000	
	Factory wages	2,900,000	
	Factory exp <sup>ce</sup>	620,000	
	Factory power and fuel	274,000	
	Depr. Plant and mach.	560,000	4,749,000
			15,899,000
	Add! W. I. P at start		270,000
			16,169,000
	less! W. I. P at end		300,000
	Production cost of goods completed.		15,869,000

9	MR. MASHAMBA'S STATEMENT OF FINANCIAL POSITION AS AT 31 <sup>st</sup> . 12. 2018	
	<u>NON CURRENT ASSETS.</u>	
	Office fixtures	400,000
	less: depr.	200,000 200,000
	Machinery and Plant	5,600,000
	less: depr.	1,560,000 4,040,000 4,240,000
	<u>CURRENT ASSETS.</u>	
	Inventory rawmaterial	400,000
	Finished goods	800,000
	Work in progress	300,000 1,580,000
	Account receivable	2,846,000
	Cash at bank	336,000
	Cash on hand	30,000 4,792,000
	<b>TOTAL ASSETS</b>	<b>9,032,000</b>
	<u>Financed by</u>	
	Capital	7,156,000
	Add: Net profit	1,796,000
		8,952,000
	less: Drawings	1,200,000 7,752,000
	<u>SHORT TERM LIABILITIES.</u>	
	Account payable.	1,280,000
	<b>TOTAL OF CAPITAL &amp; LIABILITIES</b>	<b>9,032,000</b>

**Extract 9.2:** A Sample of Good Response from a Candidate

### 3.0 ANALYSIS OF CANDIDATES' PERFORMANCE PER TOPIC

The Book Keeping Examination for the Certificate of Secondary Education Examination (CSEE) 2019 had nine (9) questions which were set from seventeen (17) topics. These topics include: *Government Accounting and Budgeting, Books of Prime Entry, Accounting for Manufacturing Firms, Accounting for Joint Businesses, Elementary Financial Statements, Trial Balance, Correction of Errors, Introduction to Book Keeping, Columnar Cash Books, Accounting for Single Entry and Incomplete Records, Principle of Double Entry, Consignment Accounts, Adjustments, Bank Reconciliation, Accounting for Departmental Businesses, Elements of Auditing and Accounts of Non-Profit Making Organizations*

The analysis of candidates' performance in each topic shows that the topic which had good performance was the Accounts of Non-Profit Making Organizations (80.9%) which was assessed in question 6. The good performance in this topic was attributed to the candidates' adequate knowledge of the subject matter and correct interpretation of the requirement of the question.

Thirteen topics had an average performance, such topics included: *Accounting for Manufacturing Firms* (61.7%) which was assessed in question 9, *Books of Prime Entry* (54.7%) assessed in question 5 and the topics which were assessed in question number 1 namely; *Correction of Errors, Adjustments, Accounting for Single Entry and Incomplete Records, Consignment Accounts, Elements of Auditing, Bank Reconciliation, Trial Balance, Accounting for Departmental Businesses* and *Government Accounting and Budgeting* (44.9%). Other topics which had an average performance included *Columnar Cash Books* (37.7%) assessed in question number 8 and *Elementary Financial Statements* (35.5%) assessed in question number 2.

However, the analysis of candidates' performance shows that the following three topics had poor performance; *Introduction to Book Keeping* (11.1%) which was assessed in question 3, *Accounting for Joint Businesses* (8.9%) which was assessed in question 4 and *Principle of Double Entry* (5.9%) which was assessed in question 7. The poor performance of the candidates in these topics was due to lack of knowledge of the meaning of the basic accounting concepts and principles, wrong interpretation of the requirements of the questions, low level of English language proficiency, limited analytical skills and poor application skills of the principle of double entry in recording the financial transactions. The performance of the candidates in each topic is summarized in the *Appendix*.

## 4.0 CONCLUSION

The analysis of candidates' item responses in Book Keeping subject for CSEE for the year 2019 shows that the candidates' performance was average since 53.06 percent of the candidates who sat for this examination passed. The performance of the candidates was good in the topic of Accounts of Non-Profit Making Organizations. The good performance was attributed to candidates' adequate knowledge of the meaning of the basic accounting concepts and principles, correct interpretation of the requirement of the questions, sufficient analytical skills and good proficiency in English language. The candidates had average performance in thirteen topics and poor performance in three topics.

Moreover, the analysis has revealed that the factors that led to candidates' poor performance include; lack of knowledge of the meaning of the basic accounting concepts and principles, inability to interpret the requirements of the questions, low level of English language proficiency, limited analytical skills and poor application skills of the principle of double entry in recording the financial transactions.

The analysis of candidates' performance in each question shows that the candidates had good performance in question 6 (80.9%) and average performance in questions number 9 (61.7%), 5 (54.7%), 1 (44.9%), 8 (37.7%) and 2 (35.5%). The candidates poorly performed in questions number 3 (11.1%), 4 (8.9%) and 7 (5.9%).

## **5.0 RECOMMENDATIONS**

In order to improve the candidates' performance in Book Keeping subject, the following recommendations are made:

- (a) Using a leading text book, teachers should guide students to discuss the basic accounting concepts and principles which are business entity, going concern, money measurement, dual aspect, historical cost, matching concept, objectivity, periodicity and materiality.
- (b) Using prepared questions teachers should guide students to record and post entries to the ledger accounts.
- (c) Teachers should guide students to describe the necessary documents for formation of a partnership business including the provisions of the Partnership Act which are used to govern the operations of the partnership business in the absence of a written Partnership Deed.

## The Summery of the Candidates' Performance per Topic

S/N	TOPICS	CSEE 2019		
		Question Number	Percentage of candidates who scored 30% or above	Remarks
1	Accounts of Non Profit Making Organizations	6	80.9	Good
2	Accounting for Manufacturing Firms	9	61.7	Average
3	Books of Prime Entry	5	54.7	Average
4	Accounting for Joint Businesses, Book Keeping Errors, Books of Prime Entry, Depreciation and Disposal of Non-Current Assets, Accounting for Single Entry and Incomplete Records, Consignment Accounts, Elements of Auditing, Bank Reconciliation, Trial Balance, Accounting for Departmental Businesses, Government Accounting and Budgeting and Accounts of Non Profit Making Organization	1	44.9	Average
5	Columnar Cashbook	8	37.7	Average
6	Matching Items	2	35.5	Average
7	Introduction to Book Keeping	3	11.1	Weak
8	Accounting for Joint Businesses	4	8.9	Weak
9	Principle of Double Entry	7	5.9	Weak

