THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

NATIONAL EXAMINATIONS COUNCIL OF TANZANIA

STUDENTS' ITEM RESPONSE ANALYSIS REPORT ON THE FORM TWO NATIONAL ASSESSMENT (FTNA) 2024

BOOK KEEPING

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062 BOOK KEEPING

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FOREWORD

This report presents the Students' Item Response Analysis (SIRA) on the Form Two Book Keeping National Assessment conducted in November 2024. The report intends to provide feedback to all education stakeholders on the factors that contributed to the students' performance in Book Keeping.

The Form Two National Assessment (FTNA) is a formative evaluation which aims to monitor students' learning for the purpose of providing feedback to teachers, students and other education stakeholders so as to improve the teaching and learning of the subject. The analysis of the students' responses in the Book Keeping subject showed that students who attained high scores were competent in the subject matter. These students were able to identify the requirements of the questions and demonstrated adequate knowledge of the subject contents. The analysis further showed that these students had good proficiency in the English language and mastery of the Principle of Double Entry in recording business transactions. However, the students with weak performance had shown contrary attributes.

This report is intended to help students identify their strengths and weaknesses, enabling them to improve their learning process before sitting for the Certificate of Secondary Education Examination (CSEE). It is also intended to help teachers identify the challenging areas and take appropriate measures during teaching and learning.

The National Examinations Council of Tanzania (NECTA) expects that the feedback provided in this report will shed light on the challenges for which stakeholders in education should take appropriate measures to improve teaching and learning of the Book Keeping subject. Consequently, students will acquire knowledge, skills and competence indicated in the syllabus for their overall performance in future assessments and examinations.

The National Examinations Council of Tanzania appreciates the contribution of all individuals who participated in the preparation of this report.

Dr. Said Ally Mohamed
EXECUTIVE SECRETARY

1.0 INTRODUCTION

This report presents the analysis of students' performance in the Book Keeping subject on the Form Two National Assessment (FTNA) conducted in November 2024. The assessment paper tested the students' competence in the topics outlined in the 2016 Book Keeping Syllabus for Ordinary Secondary Education and was set in accordance with the Form Two National Assessment format.

The assessment paper comprised a total of nine (9) questions that were distributed into three sections, namely A, B and C. Section A consisted of 2 questions, each with different weights. Question number 1 had 10 multiple choice items of 1 mark each, and question number 2 had 5 matching items of 1 mark each. The total marks for section A was 15. Section B consisted of 4 short answer questions from number 3 to 6. Each question carried 10 marks, making a total of 40 marks for the section. Section C consisted of 3 structured questions, including numbers 7 to 9. Each question carried 15 marks, hence a total of 45 marks. Students were required to answer all questions in all sections.

In the year 2024, a total of 75,040 students sat for the Book Keeping Form Two National Assessment (FTNA). The results for 74,829 students were published, among them, 38,542 (51.51%) passed. The performance has decreased by 1.33 per cent from 52.84 per cent in 2023 to 51.51 per cent in 2024. The detailed students' performance in the Form Two National Assessment for the year 2024 is presented in Table 1.

Table 1: Students' Performance in FTNA 2024

Sex	Performance Grades					Passed	
	A	B	C	D	F	Number	Percentage
M	824	1,464	6,334	8,040	16,504	16,662	50.24
F	1,081	1,526	7,926	11,347	19,783	21,880	52.52
Total	**1,905**	**2,990**	**14,260**	**19,387**	**36,287**	**38,542**	**51.51**

Table 1 shows that the number of females who passed with grades A, B, C and D in FTNA 2024 is greater than that of males; however, the number of females who failed exceeds that of males by 19.87 per cent.

The report presents a performance analysis for each question in the question paper. It shows the requirement of each question versus the strengths and weaknesses of the students' responses. Moreover, the report highlights the possible reasons for the observed performance in each question. In addition, some extracts of students' responses and figures are used to illustrate the samples of students' performance in the presented cases.

In this report, the scores ranging from 65–100 per cent indicate good performance, 30–64 per cent indicate an average performance and 0–29 per cent indicate weak performance. In the charts, graphs and tables, performance cut-offs are notable by red colour for weak performance, yellow for average performance and green for good performance. A summary of students' performance in each topic and question is provided in the Appendix.

The report winds up with a conclusion and recommendations which are thought to be useful to teachers, students and other education stakeholders mainly for improvement of the teaching and learning of the Book Keeping subject.

2.0 ANALYSIS OF STUDENTS' PERFORMANCE PER QUESTION

2.1 Question 1: Multiple Choice Items

Question one consisted of ten multiple choice items, (i) to (x) with a weight of 1 mark each. The students were required to choose the correct answer from the given alternatives and write its letter in the box provided. The items were set from six (6) topics, namely, *Introduction to Book Keeping, Books of Prime Entry, Principle of Double Entry, Elementary Financial Statements, Correction of Errors, Columnar Cash Books* and *Bank Reconciliation.*

The question was attempted by 75,040 (100%) students. Of these, 23,963 (31.93%) scored from 0 to 2 marks, which is weak performance. Moreover, 45,602 (60.77%) scored from 3 to 6 marks, which is average performance, and 5,475 (7.30%) scored from 7 to 10 marks, which is good performance. The general students' performance was good since 51,077 (68.07%) students scored from 3 to 10 marks. Figure 1 shows the distribution of the students' scores in question 1.

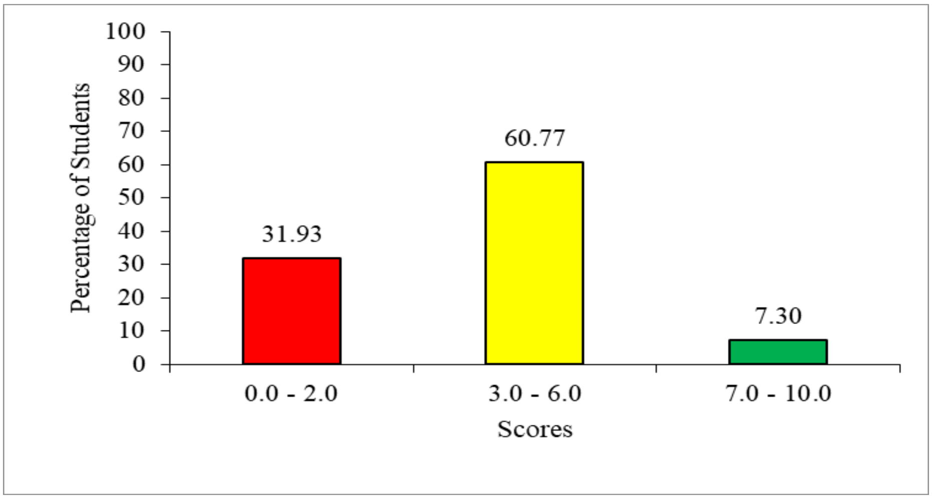

Figure 1: *Distribution of Students' Scores on Question 1*

In item (i), students were required to select a response that best describes the term posting. The correct response was D *Making the entry in the cash book.* Students with a sound comprehension of the terms used in Book Keeping were able to locate and select the correct response. However, students who failed to identify the correct response by selecting A *Making the entry in the journal*, B *Making the first entry of a double entry* and C

Making the second entry of a double entry were less conversant with the terms used in Book Keeping.

As for item (ii), this required students to pinpoint a response which represents the action that should be taken by a business firm when goods are returned to the supplier. The correct answer was B *to issue a debit note*. This response was selected by students with adequate knowledge of various source documents and their applications. The students who chose other alternatives, such as A *to issue a credit note*, C *to issue a purchases invoice* and D *to issue a receipt*, had not mastered the uses of various source documents and lacked sufficient knowledge about the difference between the source documents.

In item (iii), students were given the following scenario: *Mwansasu started business on 1st January 2021 with TZS 10,000,000 in cash. What is the double entry for recording this transaction?* The correct answer was A *Dr Cash account; Cr Capital account*. The students who chose the correct response were competent in using the principle of double entry in recording business transactions. On the other hand, students who selected the distractors namely: B *Dr Capital account; Cr Cash account* lacked not only the knowledge and skills in recording business transactions but also the ability to identify reversed entries in the ledger accounts.

Similarly, those who chose C *Dr Mwansasu account; Cr Cash account* and *D Dr Cash account; Cr Mwansasu account* lacked competence in the use of the business entity/separate entity concept. These students failed to realise the fact that Mwansasu is a proprietor or the owner of the business, and according to the separate entity concept, his personal account cannot be used to record the business transaction.

Item (iv) required the students to recognize one of the given accounting errors that can cause disagreement of the trial balance. The correct response was C *Wrong posting*. This response was selected by students who were competent in using the principle of double entry in recording and posting of accounting entries in the books of account. Students who opted for distractors A *Errors of complete reversal of entry,* B *Compensation errors* and D *Errors of original entry* demonstrated their lack of ability to categorize types of accounting errors. These students failed to realise that all the three distractors represented accounting errors which do not affect the trial balance agreement and therefore, cannot meet the demands of the question.

In item (v), students were given the following scenario: *Mr. Ngesa's sales for the year was TZS 9,000,000, returns inwards TZS 1,000,000 and carriage outwards 500,000. How much was the net sales for the year? The correct answer was B TZS 8,000,000,* which was selected by students with sound knowledge about the relationship between sales, sales returns, carriage outwards, net sales and a bit of arithmetical skills. Students who picked alternatives like A *TZS 10,000,000*, C *TZS 8,500,000,* and D *TZS 9,500,000* appeared to lack sufficient knowledge about the relationships that exist between sales, sales returns, carriage outwards and net sales.

In item (vi), students were given the following scenario: *Mr. Baraka issued a sales invoice to Newman for TZS 800,000 offering 10% trade discount and 5% cash discount. How much would be paid by Newman?* The correct answer was D *TZS 684,000*. Students who had sufficient knowledge and skills in the computation of trade and cash discounts were able to locate and select the correct response. On the contrary, those who opted for distractors A *TZS 760,000*, B *TZS 800,000*, or C *TZS 680,000* demonstrated lack of computational skills required for trade and cash discounts.

Item (vii) comprised the following scenario: *Mrs. Yamisha, a sole proprietor paid TZS 20,000 for a bus fare on 30th September 2021. Which column of the petty cashbook should be used to record this expenditure?* The correct answer was D *Traveling expenses*. Students who selected this response proved their competence in analyzing petty cash expenditures relative to the analytical columns of the petty cash book. On the contrary, students who lost the correct response by choosing options A *Postage expenses*, B *Cleaning expenses,* or C *Stationery expenses* demonstrated their lack of skills in analyzing petty cash expenditure items in relation to the analytical columns of the petty cash book and incompetence in preparation of Petty cash book in general.

Item (viii) was made up of the following scenario: *Mr. Kate, a sole proprietor maintains his office petty cash book on the imprest system. Asha, a petty cashier received a float of TZS 10,000,000. During the month, she paid bus fare TZS 350,000, postage TZS 250,000 and fuel TZS 100,000. How much would be reimbursed to Asha at the end of the month to maintain the float at its original amount?*

The correct response was B *TZS 700,000*. The students who picked out this response demonstrated their mastery of the working of the imprest system. The students with limited knowledge of the application of the imprest system missed the correct response and picked distractors A *TZS 1,000,000*, C *TZS 300,000* and D *TZS 1,700,000*. The imprest system requires that the amount spent by petty cashier during the period be ascertained at the end of the period. The same amount should then be reimbursed by chief accountant to the petty cashier to start a new disbursement period.

The students who missed the correct response failed to realise that Asha, the petty cashier paid out a total of TZS 700,000 during the month. According to the imprest system, it is the same 700,000 that Asha should be given by the chief accountant to start the next month.

In item (ix), the students were given the following information: *The debit column of the Trial Balance of Kamugisha is greater than the credit column. Which combination of errors might have caused this difference in the trial balance totals?* The correct answer was C *Incomplete entry and casting*. This response was selected by students who were competent in the classification of accounting errors, particularly those which affect the agreement of the trial balance.

However, students who chose incorrect alternatives namely: A *Commission and omission,* B *Omission and compensating* and D *Compensating and transposition,* had not mastered the various types of accounting errors. These students failed to realise that the alternatives A, B and D represented accounting errors which do not affect the trial balance agreement and therefore, cannot cause the difference in the trial balance totals.

Item (x) provided the students with the following situation: *The cash book showed a debit balance of TZS 1,200,000. Credit transfer of TZS 500,000 and standing order of TZS 300,000 are reflected on the bank statement. What would be the adjusted cash book balance?* The correct response was D *TZS 1,400,000* and it was carefully chosen by students with sound knowledge and competence in the preparation of adjusted cash books.

On the other hand, students who selected distractors namely: A *TZS 2,000,000, B TZS 400,000 and C TZS 1,000,000,* failed to realise that the credit transfer of TZS 500,000 and standing order of TZS 300,000 appearing on the bank statement are transactions performed by the bank on behalf of the firm. The credit transfer, being credited to the firm's bank account by the bank from the third party's account increases the cash book balance. The standing order, being an order by the firm to its bank to pay a specified person reduces the cash book balance.

2.2 Question 2: Government Accounting and Budgeting

Question two consisted of five matching items (i) – (v) weighting 1 mark each. For each of the items, the students were required to match the descriptions of the terms used in government accounting in **Column A** with their corresponding names in **Column B**. The letter of the correct response was required to be written below the item number in the table provided. The items were set from the topic of *Government Accounting and Budgeting.*

The question was attempted by 75,040 (100%) students. Out of these, 58,679 (78.20%) scored from 0 to 1 marks, which is weak performance. Furthermore, 14,279 (19.03%) scored from 2 to 3 marks, which is average performance, and 2,082 (2.77%) scored from 4 to 5 marks, which is good performance. The general performance of the students was weak since only 16,361 (21.80%) students scored from 2 to 5 marks. The distribution of the students' scores is presented in Figure 2.

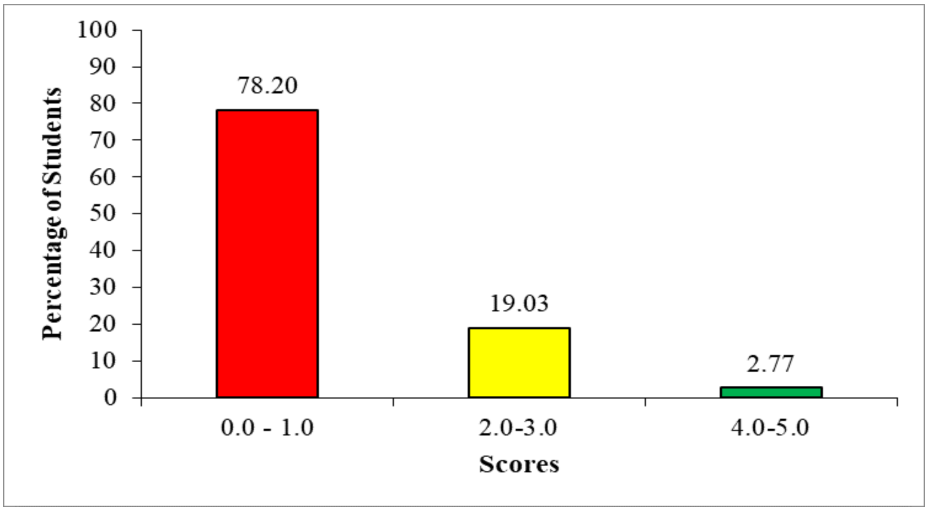

Figure 2*: Distribution of Students' Scores on Question 2*

In item (i), students were required to select a response which matches correctly with a pool of funds whereby all government collectors of revenue deposits and from which all government expenditures are drawn. The correct response was D *Consolidated fund*. This response was selected by students with adequate comprehension skills in various government statutory funds. However, those who selected G *Civil contingency fund,* lacked knowledge of the purpose for which the two funds are established. While *Consolidated fund* is established to provide custodian of all public funds, *Civil contingency fund* is there to help the government solve civil problems resulting from natural phenomena such as floods, hunger and earthquakes.

Likewise, those who chose E *Government fund* failed to realise the fact that government fund is a general term for public money and all the funds established and controlled by the government for the interest of the general public. Similarly, the students who matched the item with other responses showed to have limited knowledge of various civil funds established and controlled by the government for the interest of the general public.

Item (ii) required the students to select a response which matches correctly with a fund established to provide money which will eventually assist either in whole or in part to repay, borrowed money (public debt). The correct response was A *Sinking fund* which was chosen by the competent students. However, students who matched the item with other responses like B *Virement*, C *Special fund* or D *Consolidated fund* missed the correct response because of limited comprehension skills in various government statutory funds.

In item (iii), students were asked to choose a response which matches correctly with a fund set aside from the consolidated fund to meet a special purpose for example a civil contingency fund. The correct response was C *Special fund*. Students who matched the item with the correct response demonstrated good comprehension of various government statutory funds. However, students who selected incorrect responses like A *Sinking fund* failed to differentiate special fund from other statutory funds.

In item (iv), students were asked to select a response which matches correctly with a fund established to cater for urgent payments, for urgent services, which could not have been foreseen and provided for. The correct response was G *Civil contingency fund*. By selecting this response, students demonstrated that they had adequate knowledge about various government statutory funds. However, those who matched the item with incorrect responses failed to differentiate civil contingency fund from other public funds.

For item (v), students were required to select a response which matches correctly with an expenditure authority granted by accounting officer covering authority for specific expenditure. The correct response was F *Warrant of fund*. Students who had adequate comprehension skills in various government statutory funds were able to locate the correct response. However, those who missed the correct response by selecting incorrect responses like C *Special fund*, D *Consolidated fund*, E *Government fund* and G *Civil contingency fund* failed to realise that *warrant of fund* is an expenditure authority and not a fund.

2.3 Question 3: Books of Prime Entry

In this question, students were required to differentiate credit note from debit note by giving five points.

The question was attempted by 75,040 (100%) students. Of these, 71,525 (95.32%) scored from 0 to 2.5 marks, which is weak performance. Additionally, 3,239 (4.31%) students scored from 3 to 6 marks, which is average performance, and 276 (0.37%) scored from 6.5 to 10 marks, which is good performance. The students' general performance on this question was weak since only 3,515 (4.68%) students scored from 3 to 10 marks. Table 2 shows the distribution of the students' scores.

Table 2: Distribution of Students' Scores on Question 3

Score Range	Number of Students	Students Percentage
0-2.5	71,525	95.32%
3.0-6.0	3,239	4.31%
6.5-10	276	0.37%
Total	**75,040**	**100**

The analysis of students' responses shows that 71,525 (95.32%) students scored from 0 to 2.5 marks. This implies that many students have not mastered the difference between credit note and debit note. Further analysis of the responses showed that some students under this category explained the uses of the credit note and debit note instead of differentiating the two documents.

Additionally, some students confused the documents with the right-hand side of an account called credit side and the left-hand side which is called debit side. Therefore, they responded by writing *Credit note is recording on the right-hand side of the account while debit note is recording on the left- hand side of the account.*

Moreover, some students associated the two documents with credit and cash sales. Hence, they responded by writing that *credit note is used for recording credit sales while debit note is used for recording cash sales.*

These responses indicate that the students lacked not only the competence in distinguishing the two documents but also the knowledge of source documents for recording credit and cash sales namely the invoice and a cheque or cash sale ticket.

Through the analysis of students' responses, it was noted that there were other students who associated the two documents with credit sales and purchases. These students responded that *credit note is a source document for recording information in the sales journal,* while *debit note is used for recording information in the purchases journal.* This response proposes that the students lacked knowledge of the source documents for recording information in the sales and purchases journals, which are sales invoice and purchases invoice or simply the invoice. The credit note and debit note are source documents for recording information in the sales and purchases returns journals. Extract 1.1 is a sample of the incorrect responses from one of the students.

3. Differentiate credit note from debit note. Give five points.

(i) Uthe study and the debit and special Fund and the cash.
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population and study and Acount and cash book.

(iii) Apod and Some time and actualsm and
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the Accounting government fund and
civil contingency Fund warrant of Fund
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(iv) Thea Population and Book and trade
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Extract 1.1: A sample of the incorrect responses to question 3

In Extract 1.1, the student responded by writing phrases of words used in Book Keeping and Commerce subjects which have no meaning in relation to what was asked.

From the analysis of students' responses, it was revealed that 3,239 (4.31%) students who scored from 3 to 6 marks, were able to differentiate the two documents by giving two or three points. A few of these students listed four to five points of difference between the two documents without description. These responses propose that the students had satisfactory knowledge about the difference between the credit note and debit note.

In spite of the weak and average performance observed to many students in this question, about 276 (0.37%) students were able to differentiate the two documents by giving four to five points. Their scores ranged from 6.5 to 10 marks. These good responses recommend that the students have mastered the source documents used to record information in the books of prime entry, specifically the credit and debit notes. Extract 1.2 is a sample of the correct responses from one of the students.

3. Differentiate credit note from debit note. Give five points.

(i) Credit note is a document prepared to correct overcharge of the original invoice while Debit note is a document prepared to correct undercharge of original invoice.

(ii) Credit note is prepared by the supplier or seller of commodities while Debit note is prepared by the buyer of a commodity.

(iii) Credit note is prepared by using red ink while Debit note is prepared by using blue ink.

(iv) Credit note is a source document for return inwards day book while Debit note is a source document for return outwards day book.

(v) Credit note creates an effect on the invoice of the customer while Debit note creates an effect of the invoice of the supplier/seller.

Extract 1.2: A sample of the correct responses to question 3

2.4 Question 4: Bank Reconciliation

This question had the following scenario*: Complete the following Bank Statement of Mr. Bashange for the month of January 2022 by writing the amount represented by each of the items (i) - (x) beside the item number in the table provided.*

Bank Statement for the Month of January 2022

Date	*Details*	*Withdrawals*	*Deposits*	*Balance*
January *1*	*Balance*			*1,000,000*
3	*Loan repayment*	*150,000*		*(i)*
4	*Advance salary*		*(ii)*	*1,050,000*
5	*Jamii contribution*	*(iii)*		*950,000*
8	*Interest received*		*100,000*	*(iv)*
10	*Electricity-Luku*	*50,000*		*1,000,000*
12	*Cash deposit*		*(v)*	*1,300,000*
15	*Rent*	*50,000*		*(vi)*
17	*Employee bonus*		*(vii)*	*1,400,000*
20	*PAYE tax*	*(viii)*		*1,275,000*
22	*Credit transfer: Jam*		*400,000*	*(ix)*
23	*Standing order*	*100,000*		*1,575,000*
28	*Direct deposit*		*200,000*	*1,775,000*
31	*Bank charges*	*5,000*		*(x)*

The question was attempted by 75,040 (100%) students. Of whom, 57,162 (76.18%) scored from 0 to 2.5 marks, which is weak performance. Moreover, 6,607 (8.80%) scored from 3 to 6 marks, which is average performance. Additionally, 11,271 (15.02%) scored from 6.5 to 10 marks, which is good performance. The students' general performance on this question was weak since only 17,878 (23.82%) students scored from 3 to 10 marks. Figure 3 illustrates the distribution of students' scores on question 4.

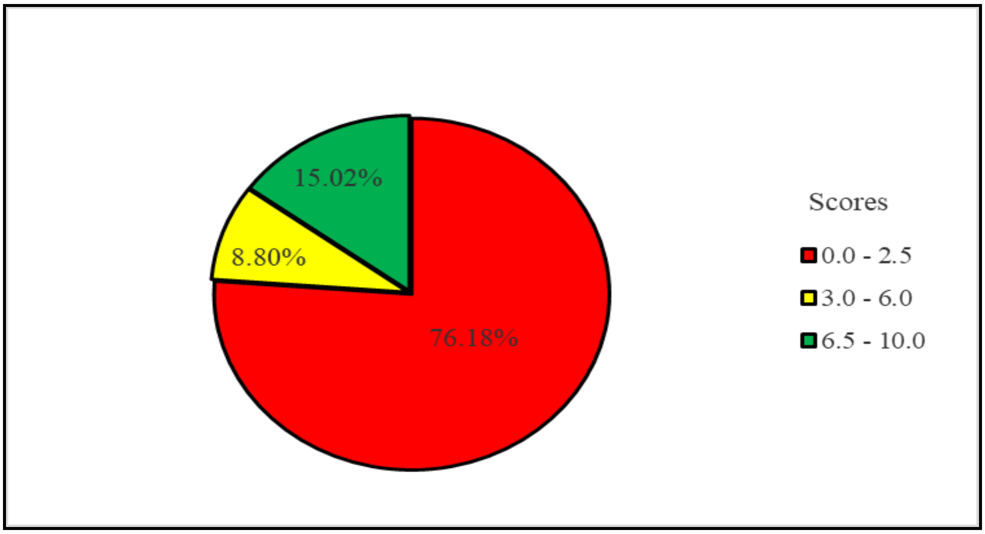

Figure 3: *Distribution of Students' Scores on Question 4*

The analysis of the student's performance shows that majority of the students 57,162 (76.18%) scored from 0 to 2.5 marks. These students failed to produce the expected responses due to lack of knowledge and skills required in the preparation of bank statements. The analysis of students' responses revealed some students who could not accurately compute the required amounts due to limited arithmetical skills. These students performed inappropriate arithmetic operations, adding where they should have subtracted and vice versa. Consequently, they included incorrect amounts of money in the bank statement.

Another reason for students' failure in this question was lack of knowledge of the correct entry for cash withdrawn and cash deposited into the bank account. In the bank's books, cash withdrawn from bank requires a debit entry to reduce the account holders balance, whereas cash deposited into the bank account requires a credit entry to increase the balance. The analysis of students' responses revealed that most of the students who scored from 0 to 2.5 marks, reversed the order by adding withdrawals and subtracting deposits. Hence, they included incorrect amounts of money in the bank statement.

It was also noted that some students misinterpreted the requirement of the question. As a result, they supplied information not related to what was asked by the question. For example, some students prepared an adjusted cash book and a bank reconciliation statement using the items with given amounts. These students did not consider the items with missing amounts represented by items (i) to (x) which were the basis for the question. These responses did not satisfy the demands of the question and accordingly, the students scored zero.

On the other hand, some students under this category produced incomplete responses. These students supplied one or two out of the 10 required items, and others ended up writing the question number with no answer. This could be attributed to the students' poor time management or lack of understanding of the subject matter. Extract 2.1 is a sample of the incorrect responses from one of the students.

Answers				
(i)	(ii)	(iii)	(iv)	(v)
vii	iii	ix	viii	i
(vi)	(vii)	(viii)	(ix)	(x)
v	vii	ii	vi	x

Extract 2.1: A sample of the incorrect responses to question 4

In Extract 2.1, the student responded by reproducing the item numbers (i) to (x) instead of writing the amounts required to complete the bank statement.

The analysis of students' responses showed that 6,607 (8.80%) students who scored from 3 to 6 marks supplied a mixture of correct and incorrect responses. On average, these students responded correctly to two or three of the required items. These responses suggest that, the students had satisfactory knowledge and skills required in the preparation of bank reconciliation statements.

Notwithstanding the weak performance of many students in this question, about 11,271 (15.02%) students scored from 6.5 to 10 marks. These students managed to supply the expected responses as they were able to compute the missing amounts represented by the items (i) to (x) and write them in the table provided. Others missed some marks due to slight errors and omissions. These responses propose that the students had mastered the knowledge and skills required in the preparation of bank reconciliation statements. Extract 2.2 is a sample of the correct responses from one of the students.

Answers

(i)	(ii)	(iii)	(iv)	(v)
850,000	200,000	100,000	1,050,000	300,000
(vi)	(vii)	(viii)	(ix)	(x)
1,250,000	150,000	125,000	1,675,000	1,770,000

Extract 2.2: A sample of the correct responses to question 4

2.5 Question 5: Principle of Double Entry

The students were given the following information: *Analyze the transactions made by Mr. Mnzava by showing the accounts involved and indicate whether the account will be affected by an increase or decrease in its balance. Transaction (i) has been done as an example.*

Transaction	***Account Involved***	***Effect***
(i) Paid rent by cheque	*Rent account* *Bank account*	*Increase* *Decrease*
(ii) Proprietor brought furniture into the business	…………………………… ……………………………	……………………….. ………………………..
(iii) Loan repaid by cheque	…………………………… ……………………………	…………………………… ……………………………
(iv) Sold goods on credit to Kamata	…………………………… ……………………………	…………………………… ……………………………
(v) Paid electricity bills by cash	…………………………… ……………………………	…………………………… ………………………..
(vi) Fukayose paid his account by cheque	…………………………… ……………………………	……………………….. ………………………..

This question was attempted by 75,040 (100%) students. Out of these, 19,731 (26.29%) scored from 0 to 2.5 marks, which is weak performance. Moreover, 25,812 (34.40%) scored from 3 to 6 marks, which is average performance. Furthermore, 29,497 (39.31%) scored from 6.5 to 10 marks, which is good performance. The general performance of the students was good since 55,309 (73.71%) students scored from 3 to 10 marks. Figure 4 shows the distribution of the students' scores on question 5.

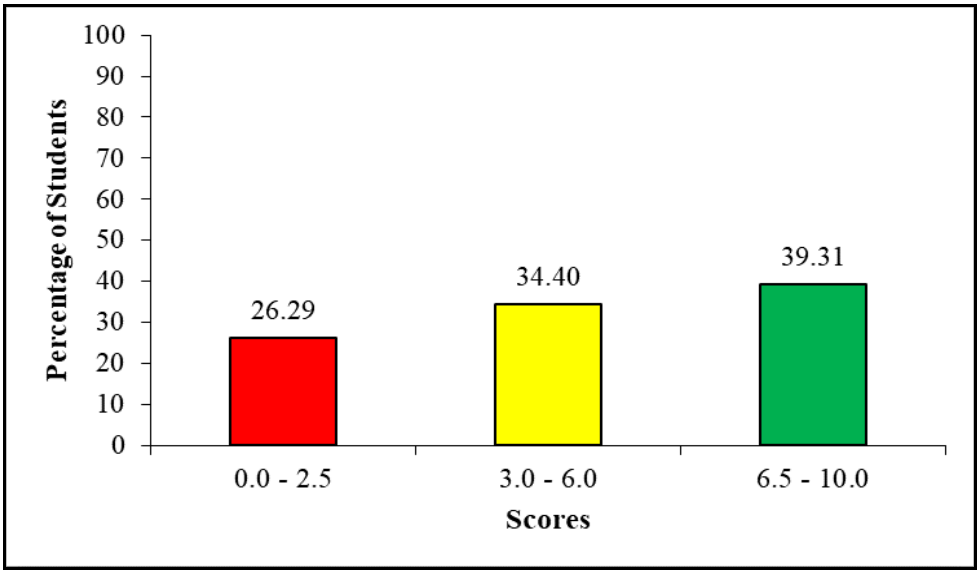

Figure 4: *Distribution of Students' Scores on Question 5*

The analysis of the data for students' performance shows that a total of 29,497 (39.31%) students were able to supply the expected responses to the question. The students under this category managed to write the relevant accounts involved in all the five transactions. These students also accurately stated the effects of each of the transactions on the account balances. Nevertheless, some errors and omissions were observed in a few samples of scripts. Their scores ranged from 6.5 to 10 marks depending on the level of errors and omissions in their responses. The correct responses to the question recommend that the students were competent in recording business transactions. Extract 3.1 is a sample of the correct responses from one of the students.

5. Analyze the transactions made by Mr. Mnzava by showing the accounts involved and indicate whether the account will be affected by an increase or decrease in its balance. Transaction (i) has been done as an **example**.

Transaction	Account Involved	Effect
(i) Paid rent by cheque	Rent account Bank account	Increase Decrease
(ii) Proprietor brought furniture into the business	Furniture Account Capital Account	Increase Increase
(iii) Loan repaid by cheque	Loan Account Bank Account	Decrease Decrease
(iv) Sold goods on credit to Kamata	Sales Account Kamata's Account	Increase Increase
(v) Paid electricity bills by cash	Electricity Account Cash Account	Increase Decrease
(vi) Fukayose paid his account by cheque	Fukayose's Account Bank Account	Decrease Increase

Extract 3.1: A sample of the correct responses to question 5

Further analysis of students' responses showed that a total of 25,812 (34.40%) students were able to identify the accounts involved in recording the given transactions. However, their responses contained considerable omissions and the majority of them failed to state the effects of the transactions on the balances of the accounts. These omissions caused the variation in their scores ranging from 3 to 6 marks. This range of scores is considered an average performance. The average performance is an indication that the students had satisfactory knowledge and skills in recording business transactions.

On the other hand, the analysis of students' responses revealed that out of 75,040 students who attempted the question, 19,731 (26.29%) students scored from 0 to 2.5 marks. These students faced a number of problems in answering the question. One of these problems was failure to interpret the task of the question. For example, some students responded by opening T-accounts which in their opinion was the accounts involved. Then, they wrote the words *increase* and *decrease* on either of the two sides of the T-account. These responses did not meet the requirement of the question of writing the names of the accounts involved and the effects on its balance as indicated in the given example.

Likewise, other students failed due to their inability to apply the principle of double entry in recording business transactions. Their responses included accounts which actually are not involved in recording the transaction. The fact is that if the account is not involved in recording the transaction, any suggested effect on its balance would be misleading. The balance of an account can only be affected if a new entry is recorded in the account, which may increase or decrease it.

Additionally, other students under this category failed due to inability to apply the rule for debiting and crediting accounts. The knowledge of which account to be debited and which one to be credited is important in determining the effect of a transaction on an account balance. These students lacked this knowledge; as a result, their responses suggested a decreasing effect when it should have been an increasing effect and vice versa.

The analysis of students' responses revealed that, incomplete responses were another contributing factor for students' failure under this category. Some students could not fully respond to the question. They either answered one or two items by either writing the accounts involved without showing the effects of the transaction on the accounts balances or writing one of the accounts involved and its effect on the account balance. Accordingly, their scores were a maximum of 2.5 marks. Extract 3.2 is a sample of incorrect responses from one of the students.

Transaction	Account Involved	Effect
(i) Paid rent by cheque	Rent account Bank account	Increase Decrease
(ii) Proprietor brought furniture into the business	Balance 50,000	Cash deposit 1,000,000
(iii) Loan repaid by cheque	Credit transfer 100,000	standing order 1,875,000
(iv) Sold goods on credit to Kamata	PAYE Decrease	accounts Paid cheque
(v) Paid electricity bills by cash	Paid electricity	~~Loan~~ loan repayment
(vi) Fukayose paid his account by cheque	Cash deposit Bank reconciliation	Advance salary Standing order

Extract 3.2: A sample of the incorrect responses to question 5

In Extract 3.2, the student responded by writing a mixture of amounts and phrases of words used in Book Keeping which have no meaning in relation to what was asked by the question.

2.6 Question 6: Correction of Errors

In this question, students were provided with the following information: *For each of the items (i) – (v), show how the error would be corrected by writing the name of the account to be debited with its amount and the name of the account to be credited with the amount in the Column of Account with Amount.*

S/N	***Error Description***	***Account with Amount***
(i)	*Furniture bought by cheque TZS 1,000,000 has been debited to purchases account.*	*DR………………………………* *CR:………………………………*
(ii)	*Sales day book has been understated by TZS 4,000,000.*	*DR………………………………* *CR:………………………………*
(iii)	*Purchases invoice received from Kimola TZS 3,000,000 has been entered in the purchases day book only.*	*DR……………………………….* *CR:……………………………..…*
(iv)	*Cheque received from Mataka TZS 700,000 has been debited to Mataka account and credited to bank account.*	*DR………………………………* *CR:………………………………*
(v)	*Cheque paid to Mapunda TZS 2,400,000 has been debited to Matunda account.*	*DR…………………………………* *CR:……………………………….*

The question was answered by 75,040 (100%) students. Of these, 49,936 (66.55%) scored from 0 to 2.5 marks, which is weak performance. Nevertheless, 20,185 (26.89%) scored from 3 to 6 marks, which is average performance. However, 4,919 (6.56%) scored from 6.5 to 10 marks, which is good performance. The performance of students on this question was weak, as only 25,104 (33.45%) students scored from 3 to 10 marks. Figure 5 shows the distribution of the students' scores on question 6.

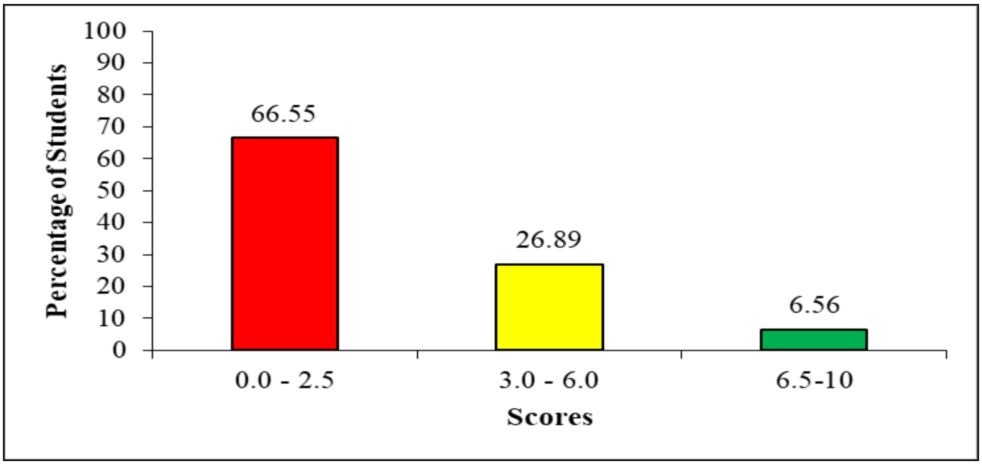

Figure 5: *Distribution of Students' Scores on Question 6*

The analysis of students' responses indicates that out of 75,040 students who attempted the question, 49,936 (66.55%) students scored from 0 to 2.5 marks. These students faced a number of problems in answering the question, one of which was failure to interpret the task of the question. The analysis of responses revealed that some students prepared a statement of corrected net profit, which did not meet the demands of the question. Consequently, they scored zero.

Likewise, other students responded to the question by preparing journal entries to correct the errors contrary to the requirement of the question. Others responded by writing the words Debited and Credited in the spaces where they should have written the names of the accounts to be debited and credited to correct the errors. These mismatch between students' responses and the requirement of the question led to loss of marks by students and hence, the weak performance.

Another problem faced by these students was inability to identify the accounts affected by each of the given accounting errors. As a result, they used wrong accounts such that the accounts to be debited and the one to be credited according to their responses were not the ones actually affected by the given accounting errors.

Another observation was that some students identified the appropriate accounts for correcting the errors but failed to compute the required amounts due to lack of arithmetical skills. Moreover, some students used the appropriate accounts but reversed the correcting entries in the accounts. In their responses, the account to be debited was credited and vice versa.

Nevertheless, some students reproduced the errors in their responses. Instead of writing the account to be debited and the one to be credited with the amounts involved in correcting them, they used the same accounts and actions used in the description of the accounting error. These responses indicate that the students lacked the knowledge and skills required to correct accounting errors. Extract 4.1 is a sample of the incorrect responses from one of the students.

S/N	Error Description	Account with Amount
(i)	Furniture bought by cheque TZS 1,000,000 has been debited to purchases account.	DR: Cash Account CR: Bank Account
(ii)	Sales day book has been understated by TZS 4,000,000.	DR: Cash Account CR: Capital Acount
(iii)	Purchases invoice received from Kimola TZS 3,000,000 has been entered in the purchases day book only.	DR: Kimoza Account CR: Purchases Account
(iv)	Cheque received from Mataka TZS 700,000 has been debited to Mataka account and credited to bank account.	DR: Mataka Account CR: Bank Account
(v)	Cheque paid to Mapunda TZS 2,400,000 has been debited to Matunda account.	DR: Rent Account CR: Capital Acount

Extract 4.1: A sample of the incorrect responses to question 6

In Extract 4.1, the student used incorrect accounts to correct the accounting errors in items (i), (ii), (iii), and (v); reversed the correcting entries for item (iv) and did not show the amounts involved for all the items.

Further analysis of students’ responses confirmed that a total of 20,185 (26.89%) students adhered to the demand of the question. Most of these students had the ability to identify the accounts needed to correct the given accounting errors. However, their responses included considerable omissions and some reversed entries. A few of them performed incorrect arithmetic operations, leading to incorrect amounts; hence, their scores varied from 3 to 6 marks. This range of scores is an indication that the students had satisfactory knowledge and skills required in the correction of accounting errors.

Conversely, the analysis of the data for students’ performance confirmed that a total of 4,919 (6.56%) students demonstrated mastery of the knowledge and skills required in the correction of accounting errors. These students were able to produce the expected responses to the question. They used appropriate accounts and principle of double entry in correcting the given accounting errors. Moreover, many of the students under this category had outstanding arithmetical skills, they performed correct arithmetical operations to arrive at the correct amounts involved in correcting the given accounting errors. Their scores ranged from 6.5 to 10 marks depending on the level of errors in their responses. These responses to the question indicate that the students were competent in the correction of accounting errors. Extract 4.2 is a sample of the correct responses from a student.

S/N	Error Description	Account with Amount
(i)	Furniture bought by cheque TZS 1,000,000 has been debited to purchases account.	DR: Furniture a/c TZS 1000 000 CR: Purchases a/c TZS 1000000
(ii)	Sales day book has been understated by TZS 4,000,000.	DR: Suspense a/c TZS 4000,000 CR: Sales a/c TZS 4000 000
(iii)	Purchases invoice received from Kimola TZS 3,000,000 has been entered in the purchases day book only.	DR: Suspense a/c 3000 000 CR: Kimola a/c 3000 000
(iv)	Cheque received from Mataka TZS 700,000 has been debited to Mataka account and credited to bank account.	DR: Bank a/c 1400 000 CR: Mataka a/c 1400000
(v)	Cheque paid to Mapunda TZS 2,400,000 has been debited to Matunda account.	DR: Mapunda a/c 2400 000 CR: Matunda a/c 2400 000

Extract 4.2: A sample of the correct responses to question 6

2.7 Question 7: Elementary Financial Statements

In this question the students were provided with the following scenario: *The following information has been extracted from the accounting records of Mr & Mrs Mwakila for the year ended 31st December 2021:*

Details	*TZS*
Capital	*75,000,000*
Drawings	*12,050,000*
Purchases	*221,400,000*
Sales	*347,350,000*
Returns inwards	*6,000,000*
Returns outwards	*4,900,000*
Furniture	*10,000,000*
Motor vehicles	*25,000,000*
Salaries	*70,000,000*
Carriage inwards	*9,600,000*
Rent	*1,850,000*
Wages	*4,400,000*
Insurance	*4,250,000*
Inventory at start	*31,450,000*
Carriage outwards	*1,900,000*
Advertising	*6,050,000*

Cash at bank	*13,900,000*
Cash in hand	*600,000*
Discount allowed	*1,550,000*
Discount received	*2,750,000*
Debtors	*30,000,000*
Creditors	*20,000,000*
Inventory at close	*36,800,000*

Using the information provided, prepare Mr & Mrs Mwakila's Income Statement for the year ending 31st December 2021 and the Statement of Financial Position as at 31st December 2021.

This question was attempted by 75,040 (100%) students. Out of these, 41,243 (54.97%) scored from 0 to 4 marks, which is weak performance. In addition, 15,407 (20.54%) scored from 4.5 to 9.5 marks, which is average performance. Moreover, 18,380 (24.49%) scored from 10 to 15 marks, which is good performance. The general performance of students on this question was average since 33,787 (45.03%) students scored from 4.5 to 15 marks. The distribution of the students' scores is presented on Figure 6.

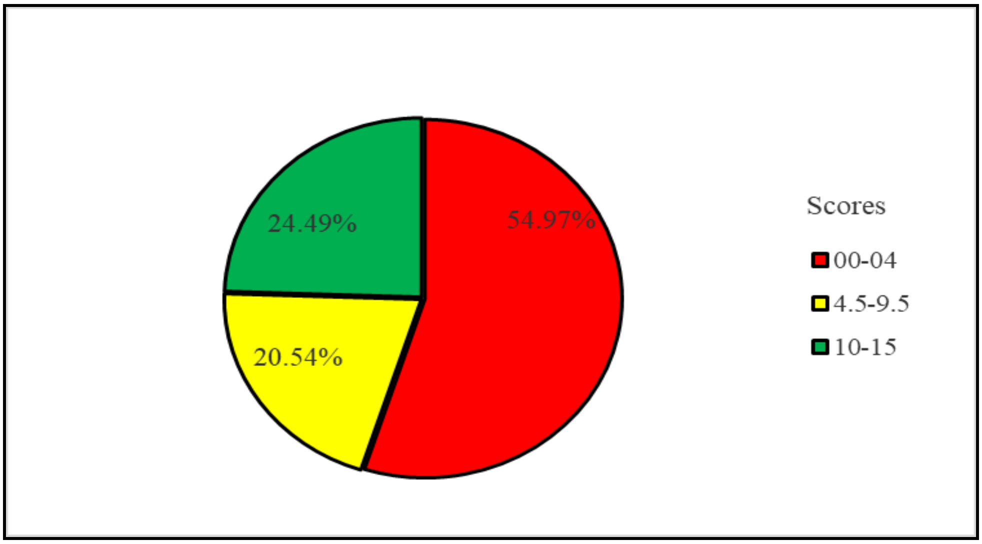

Figure 6: *Distribution of Students' Scores on Question 7*

The analysis of students' responses showed that 41,243 (54.97%) students who scored from 0 to 4 marks faced a number of challenges in answering the question. Some students under this category accurately opened the specimen of the income statement but recorded a mixture of expenses, revenues, assets and liabilities. In a different sample of scripts, it was noted that some students prepared a two-column cash book and gave it a title of income statement, while other students prepared ledger accounts instead of the required income statement. Also, there were students who opened the specimen of the statement of financial position but failed to sort the relevant elements thereof; hence, they presented in it a mixture of assets, drawings, liabilities, expenses, and incomes.

Moreover, other students prepared the income statement and the statement of financial position and listed in them two to five correct items with the rest of the items being either irrelevant or incorrect. It was also noted that some students skipped the preparation of statement of financial position. They managed to open the income statement but presented in it unclassified assets, revenues, liabilities, and expenses.

Nevertheless, it was detected that, a few students copied the assets, expenses, income, and liabilities from the question paper and listed them in a combined income statement and statement of financial position without classifying them.

Another remark was that, a considerable number of students provided incomplete responses by writing the titles of the income statement and statement of financial position with two or three incorrect entries; accordingly, they scored zero. Extract 5.1 is a sample of the incorrect responses from one of the students.

INCOME STATEMENT ON 31st Dec 2021.		
Details / Particulars	Debit (Dr)	Credit (Cr)
Inventory at start	31,450,000	
Net sales	342,460,000	
Carriage inwards	9,600,000	
Cash at bank		13,900,000
Cash in Hand	600,000	
Drawings	10,050,000	
Return inward		6,000,000
Insurance	4,250,000	
Advertising		6,050,000
Debtors		
Furniture	30,000,000	10,000,000
Purchases		221,400,000
Rent	1,850,000	
Wages	4,400,000	
Creditors		20,000,000
Discount allowed	1,550,000	
Motor vehicle		25,000,000
Capital	75,000,000	
Total;	483,200,000	483,200,000

Extract 5.1: A sample of the incorrect responses to question 7

In extract 5.1, the student prepared a Trial Balance with a title Income Statement on 31st December 2021 instead of the required income statement and statement of financial position.

Further analysis of responses indicated that the 15,407 (20.54%) students who scored from 4.5 to 9.5 marks were able to draw the specimen of financial statements in proper formats and used the correct titles for the statements. However, some of them could not show the classification of revenue, expenses, non-current assets, current assets, current liabilities, non-current liabilities and capital/equity. Others misclassified the items of assets, liabilities and capital.

Despite the flaws observed in these candidates' responses. Their scores varied from 4.5 to 9.5 marks depending on the level of completeness and correctness. These scores suggest that, the students had satisfactory knowledge and skills in the preparation of elementary financial statements.

On the other hand, 18,380 (24.49%) students who scored from 10 to 15 marks showed great competence in the preparation of elementary financial statements. These students accurately drew the specimen of the income statement and statement of financial position. They used correct titles for the financial statements, made a proper presentation of their elements, and classified the elements of the income statement appropriately.

Moreover, the majority of students under this category classified the elements of statement of financial position into non-current assets, current assets, current liabilities, non-current liabilities, and capital in the statement of financial position. Nonetheless, some errors, omissions, misclassification and miscalculations were noted in the students' responses. These caused the variation of their scores from one student to another. These responses suggest that the students had mastered the skills in the preparation of elementary financial statements. Extract 5.2 is a sample of the correct responses from one of the students.

Mr. & Mrs Mwakika's
Income statement for the year ended 31st December 2021.

Sales		347,350,000	
Less: Return Inwards		(6,000,000)	
Net sales			341,350,000
Less: cost of goods sold			
Opening stock		31,450,000	
Add: Purchases	221,400,000		
Carriage inwards	9,600,000		
Wages	4,400,000		
	235,400,000		
Less: Return Outwards	(4,900,000)	230,500,000	
Cost of goods available for sale		261,950,000	
Less: Closing stock		(36,800,000)	(225,150,000)
Gross profit			116,200,000
Add: Other incomes			
Discount received		2,750,000	2,750,000
			118,950,000
Less: Other expenses			
Salaries		70,000,000	
Rent		1850,000	
Insurance		4,250,000	
Carriage outwards		1900000	
Advertising		6050,000	
Discount allowed		1550,000	(85,600,000)
Net profit			33,350,000

Mr. & Mrs. Musakila's
Statement of financial position as at 31st December 2021.

Assets		
Non-current assets		
Furniture	10,000,000	
Motorvehicle	25,000,000	35,000,000
Current assets		
Stock	36,800,000	
Debtor	30,000,000	
Cash in bank	13,900,000	
Cash in hand	600,000	81,300,000
Total assets		116,300,000
Capital and Liabilities		
Capital	75,000,000	
Add: Net profit	33,350,000	
	108,350,000	
Less: Drawings	(12,050,000)	96,300,000
Add: Non-current liabilities		
Creditors	20,000,000	20,000,000
Total capital and liabilities		116,300,000

Extract 5.2: A sample of the correct responses to question 7

2.8 Question 8: Columnar Cash Books

In this question, students were provided with the following scenario: *Ujamaa Business Venture maintains its Petty Cash Book with analysis columns for postage, stationery, office expenses, travelling expenses and ledger accounts. The float is reimbursed on the first day of the month. The Venture had the following transactions for the Month of September 2022:*

2022	***Details***	***TZS***
September 1	*Received cash float*	*200,000*
3	*Paid for bus fare*	*20,000*
5	*Bought stamps*	*15,000*
10	*Paid for stationery*	*22,000*
15	*Paid Office Messenger*	*23,000*
17	*Paid Athanasy*	*34,000*
18	*Paid for telegrams*	*12,000*
22	*Paid train fares*	*18,000*
25	*Bought carbon papers*	*10,000*
28	*Paid office expenses*	*15,000*
30	*Paid for office tea*	*6,000*

Record the transactions for September 2022 in Ujamaa Business Venture's Petty Cash Book, balance off the book on 30th September 2022 and reimburse the amount spent in September on 1st October 2022.

The question was attempted by 75,040 (100%) students. Of these, 25,540 (34.04%) scored from 0 to 4 marks, which is weak performance. On the other hand, 14,195 (18.91%) scored from 4.5 to 9.5 marks, which is average performance. Moreover, 35,305 (47.05%) scored from 10 to 15 marks, which is good performance. The general performance of students on this question was average since 49,500 (65.96%) students scored from 4.5 to 15 marks. The distribution of students' scores on this question is presented in Figure 7.

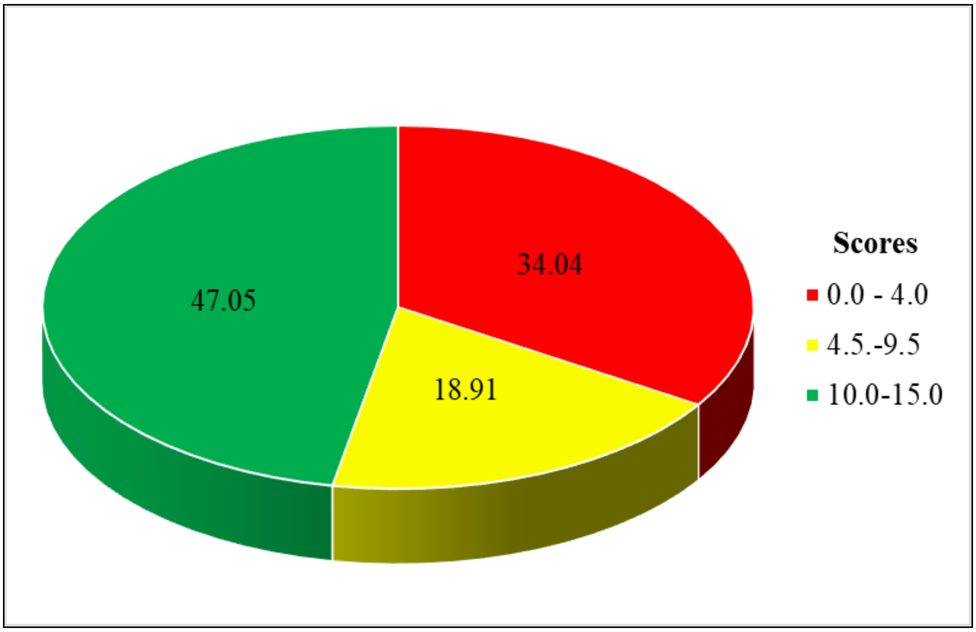

Figure 7: *Distribution of Students' Scores on Question 8*

The analysis of the data for students' performance revealed that a total of 35,305 (47.05%) students scored from 10 to 15 marks. These students were able to draw the specimen of the petty cash book in its proper format. They also made a correct analysis of the given transactions by identifying the ones to be recorded in the postage, stationery, office expenses, travelling expenses and ledger accounts columns of the petty cash book.

In addition, the students successfully balanced the petty cash book and brought down the balance on 1st October 2022 as instructed by the question. However, minimum errors, omissions and miscalculations were observed in the students' responses. These caused their scores to range from 10 to 15 marks. These good responses to the question suggest that, the students had mastered the knowledge and skills in preparation of petty cash book. Extract 6.1 is a sample of the correct responses from one of the students.

PETTY CASH BOOK										
						Analytical colums				
Receipts	Folio	Date	Details	Vouch	Total	Postage	Stationery	Office exp.	Travell	ledge a/c
200,000			Cash float							
			Bus fare		20,000				20,000	
			Stamps		15,000	15,000				
			Stationery		22,000		22,000			
			office messenger		23,000			23,000		
			Athanasy		34,000					34,000
			Telegrams		12,000	12,000				
			Train fares		18,000				18,000	
			Carbon papers		10,000		10,000			
			Office expenses		15,000			15,000		
			Office tea		6,000			6,000		
					175,000	27000	32000	44,000	38,000	34,000
	c/d	30/9	Balance		25,000					
200,000					200,000					
25,000	b/d	1/10	Balance							
175,000		1/10	Re-imbursement							

Extract 6.1: A sample of the correct responses to question 8

Further analysis of students' responses disclosed that out of 75,040 students who attempted the question, 14,195 (18.91%) scored from 4.5 to 9.5 marks. These students were able to draw the specimen of the petty cash book in its proper format and managed to correctly record a satisfactory number of the given petty cash transactions. However, their responses included some errors, omissions and transactions recorded in the wrong columns of the petty cash book. Their scores ranged from 4.5 to 9.5 marks depending on the level of accuracy and completeness of their responses. These scores suggest that the students had satisfactory knowledge and skills required in the preparation of petty cash book.

On the other hand, the analysis of students' responses indicated that 25,540 (34.04%) students failed to prepare the Petty Cash Book. Some of the students under this group failed to draw the Petty cash book in its proper format. For example, a considerable minority of students drew specimens of a Two-column cash book, trial balance and Three-column cash book with a title ‘Petty Cash Book.

Other students failed because of failure to interpret the task of the question. For example, some students from sampled scripts prepared ledger accounts with or without entries instead of the Petty Cash Book. These students lacked the ability to differentiate petty cash book from ledger accounts. Petty Cash book is a book which is used for recording small cash payments while ledger accounts are sections in the ledger book which are used to record historical information of a particular asset, liability, income or expenditure item.

Moreover, some students prepared a general journal instead of the Petty Cash Book. This response suggests that, the students lacked not only the knowledge and skills required to prepare petty cash book, but also the ability to differentiate between petty cash book and general journal. General Journal is a subsidiary book used for recording transactions which cannot be entered in the other subsidiary books namely: Sales Journal, Purchases Journal, Sales and Purchases Returns Journals.

Another observation was that, a few students lacked knowledge of the subject matter; hence, they ended up copying the transactions as they appeared on the question paper. Others wrote the question number with no answers.

It was also noted that, some students failed due to limited analytical skills. These students were unable to sort the given transactions in relation to the analysis columns of the petty cash book. Hence, they recorded irrelevant petty expenditure items into the postage, stationery, office expenses, travelling expenses and ledger accounts columns of the petty cash book. Extract 6.2 is a sample of the incorrect responses from one of the students.

DR			petty cash book				CR
Date	particular	F	Amount	Date	particular	F	Amount
30 Sep	cash		200000	30 sep	bus		20000
01				5	Bought		150000
5	Bought		1500	10	Stationary		22000
				15	Office		230,000
				17	Athanasy		34000
				18	teregream		12000
				22	train		18000
				25	Carbon pea pers		10000
				28	office		15000
				30	office fees		6000

Extract 6.2: A sample of the incorrect responses to question 8

In Extract 6.2, the student prepared a ledger account with the title 'petty cash book' instead of the required Petty cash book.

2.9 Question 9: Correction of Errors

In this question, the students were provided with the following scenario: *Jimmy Jeremy extracted a Trial Balance from his accounting records on 30th September 2022. Unfortunately, the trial balance failed to balance and the difference was placed to a suspense account pending further investigation. Later on, the following errors were discovered:*

(i) *Credit sale of TZS 15,000 to Lillian has not been entered in the accounts.*

(ii) *A payment by cheque for TZS 12,500 to H. Price Ltd, a creditor has been recorded in the account of H. Prince.*

(iii) *The cost of a new delivery van, TZS 1,000,000 has been entered to vehicle expenses account.*

(iv) *Postages of TZS 5,500, paid by cheque have been entered on the wrong sides of both accounts.*

(v) *The totals of the purchases day book and the purchases returns day book have been undercast by TZS 10,000.*

(vi) *A payment for TZS 89,000 from Linda. E, a debtor has been entered in the accounts as TZS 98,000.*

(vii) *A cheque payment of TZS 127,500 for office expenses has been entered in the cash book but no entry has been made in the office expenses account.*

(viii) *A payment for photocopying of TZS 130,500 by cheque has been correctly entered in the cash book, but is shown as TZS 117,000 in the photocopying account.*

(ix) *The sales returns day book has been overcast by TZS 15,000.*

(x) *Commission received of TZS 37,500 has been entered twice in the account.*

Prepare Journal Entries to correct the errors.

The question was attempted by 75,040 (100%) students. Of whom, 66,672 (88.85%) scored from 0 to 4 marks, which is weak performance. Additionally, 7,699 (10.26%) scored from 4.5 to 9.5 marks, which is average performance. However, 669 (0.89%) scored from 10 to 15 marks, which is good performance. The general performance of the students on this question was weak since only 8,368 (11.15%) students scored from 4.5 to 15 marks. The distribution of the students' scores on this question is presented in Table 3.

Table 3: Distribution of Students' Scores in Question 9

Score Range	**Number of Students**	**Students Percentage**
0-4	66,672	88.85%
4.5-9.5	7,699	10.26%
10-15	669	0.89%
Total	**75,040**	**100**

The analysis of students' responses showed that, students who scored from 0 to 4 marks 66,672 (88.85%) had not mastered the skills required in the correction of accounting errors. These students encountered a number of challenges in responding to the question. The encounters consist of inability to interpret the requirement of the question and lack of skills in using the principle of double entry in correcting accounting errors.

Some students prepared ledger accounts, while others prepared a trial balance instead of the journal entries that are required to correct the given accounting errors. These kinds of responses suggest that the students lacked not only the knowledge and skills required for the correction of accounting errors through the journal, but also the ability to differentiate ledger accounts from the trial balance.

Likewise, a few students used a suspense account in the correction of errors which do not affect the agreement of the trial balance. This response indicates that the students lacked not only the knowledge and skills necessary for the correction of accounting errors, but also the ability to differentiate between errors which affect the trial balance agreement and those which do not.

The analysis of students' responses from a small sample of scripts also revealed that some students opened the journal but recorded all the entries in either the debit or the credit column respectively. This response reflects the students' inability to apply the principle of double entry in correcting accounting errors through the journal.

Moreover, some students prepared either a statement of financial position or an income statement with a title 'Journal entries'. These responses suggest that students lacked not only the skills required for correcting accounting errors, but also the ability to differentiate financial statements from the journal.

Further analysis of students' responses showed that, some students prepared a three-column cash book instead of the required journal entries to correct the errors. This response indicates that students lacked the knowledge and skills required to correct accounting errors and could not distinguish the three-column cash book from the Journal.

Nonetheless, some students reversed the entries in the journal by debiting an account which should have been credited and vice versa. This response suggests that the students had not mastered the rule for debiting and crediting accounts. Extract 7.1 is a sample of the incorrect responses from one of the students.

Trial Balance

	Details	Cr	Dr
i	Lilian	15,000	
ii	cheque		125000
iii	expenses account	1,000,000	
iv	Postages	5,500	
v	purchase return day book	10,000	
vi	Linda	89,000	98,000
vii	cheque payment	127,500	
viii	Cheque photocopying		117,000
ix	returns day book	15000	
x	received account		37500
	TOTAL	162,000	264,000

Extract 7.1: A sample of the incorrect responses to question 9

In Extract 7.1, the student prepared a trial balance instead of the required journal entries to correct the given accounting errors.

Conversely, the 7,699 (10.26%) students who scored from 4.5 to 9.5 marks adhered to the requirement of the question. They opened the journal and passed accurate correcting entries for a considerable number of the given accounting errors. However, their entries in the journal contained some incorrect amounts, wrong narrations and some reversed entries.

It was further observed that, a few students omitted some of the given accounting errors from their correcting journal entries. Despite the errors and omissions that impaired the accuracy of their responses, their scores ranged from 4.5 to 9.5 marks, which represent average performance. The average performance suggests that the students had satisfactory knowledge and skills in the correction of accounting errors.

The analysis of responses from 669 (0.89%) students who scored from 10 to 15 marks showed that these students were able to prepare the error-correcting journal entries. They managed to compute the required amounts to correct the errors and applied the principle of double entry to record the correcting entries in the journal.

Despite the good responses from the students under this category, some errors and omissions were noted in their journal entries. Some students could not correct all the given accounting errors while others performed some illogical arithmetic operations which led to incorrect entries.

Notwithstanding that the students had errors and omissions in their responses, their scores ranged from 10 to 15 marks which are considered as good performance. This good performance indicates that the students had mastered the knowledge and skills in the correction of accounting errors through the journal. Extract 7.2 is a sample of the correct responses from one of the students.

Journal Proper.	<TZS>	
Details	Dr	Cr
i/ Lillian account	15,000	
Sales account		15,000
Being error of ommission now corrected.		
ii/ H. Price Ltd account	12,500	
H. Prince account		12,500
Being error of commision now corrected.		
iii/ Delivery van account	1,000,000	
Vehicle expenses account		1,000,000
Being error of principle now corrected.		
iv/ Postages account	11,000	
Bank account		11,000
Being error of complete reversal of entry now corrected.		
v/ Purchases account	10,000	
Purchases return account		10,000
Being error of compensation now corrected.		
vi/ Linda account	9,000	
Cash account		9,000
Being error of transposition now corrected.		
vii/ Office expenses account	127,500	
Suspense account		127,500
Being error of partial ommission now corrected		
viii/ Photocopying account	13,500	
Suspense account		13,500
Being error of posting the wrong amount now corrected.		
ix/ Suspense account	15,000	
Sales return account		15,000
Being error of casting now corrected.		
x/ Commission recieved account	37,500	
Suspense account		37,500
Being error of double posting now corrected.		

Extract 7.2: A sample of the correct responses to question 9

3.0 ANALYSIS OF STUDENTS' PERFORMANCE PER TOPIC

The topics included in the 2024 Book Keeping FTNA were Introduction to Book Keeping, Books of Prime Entry, Principle of Double Entry, Elementary Financial Statements, Columnar Cash Books, Bank Reconciliation, Government Accounting and Budgeting and Correction of Errors.

The analysis of students' responses showed that, the students had good performance on Principle of Double Entry (Question 5), Introduction to Book Keeping, Books of Prime Entry, Principle of Double Entry, Elementary Financial Statements, Correction of Errors, Columnar Cash Books and Bank Reconciliation (Question l) and Columnar Cash Books (Question 8). Results show that 73.71 per cent, 68.07 per cent and 65.96 per cent of the students attained high performance on these topics respectively.

The students had average performance on Elementary Financial Statements (Question 7). The percentage of students with average performance on this topic was 45.03 per cent. Weak performance was noted on Bank Reconciliation (23.82%), Correction of Errors (22.30%), Government Accounting and Budgeting (21.80%), and Books of Prime Entry (4.68%) in Questions 4; 6 and 9; 2; and 3 respectively.

The weak performance on these topics was attributed by the students' inability to interpret the requirement of the assessment questions, lack of comprehension skills in various source documents used as evidence for recording financial transactions and incompetence in the correction of accounting errors. The summary of the students' performance per topic is presented in the Appendix where green, yellow and red colours represent good, average and weak performance respectively.

4.0 CONCLUSION AND RECOMMENDATIONS

4.1 Conclusion

The students' general performance in the 2024 Book Keeping FTNA was average since 38,542 students (51.51%) scored 30 per cent and above. This performance reflected their ability to identify the requirements of the questions, follow the given instructions, and demonstrate their knowledge and skills in various units related to the topics assessed.

Conversely, 36,287 (48.49%) of the students faced challenges in this assessment, particularly in answering questions 2, 3, 4, 6 and 9. These challenges were caused by their inability to interpret the requirements of the questions, lack of comprehension skills on various source documents and incompetence in the correction of accounting errors.

4.2 Recommendations

To increase students' performance in the future, this report recommends the following:

(a) The topic Books of Prime Entry, particularly the specific objective ‘Analyse the documents used in the Books of Prime Entry’ which was poorly performed, should be taught and learnt through competence-based approach. The teachers should display the source documents used in the books of prime entry for students to observe and ask questions. Using samples of the documents, teachers should guide students in discussing and analysing the contents of the documents.

(b) The topic Government Accounting and Budgeting, specifically the specific objective ‘Explain the meaning of Government Accounting Terminologies’ which had weak performance, teachers should use library and internet resources to guide students in explaining the meaning of various government accounting terminologies. They should clarify the meaning of the terminologies and give assignments to students to perform concerning the terminologies.

(c) The topic ‘Correction of Errors’ had weak performance. Teaching this topic should use appropriate teaching and learning strategies. For example, teachers should demonstrate how to prepare journal entries to correct errors. They should then use prepared questions to guide students to prepare journal entries to correct errors and give individual assignments for students practice.

(d) The topic Bank Reconciliation, particularly the specific objective 'Explain the causes for the difference between cash book and bank statement balances' was noted to have weak performance. In order to improve the students' performance on this area, teachers should display for students to observe the bank statement and cash book figures. They should carefully guide students to understand the effects of cash withdrawals and cash deposits on the bank statement balance.

Appendix

The Summary of Students' Performance Per Topic

S/N	Topic	Question Number	Percentage of Students who Scored 30% or Above	Average	Remarks
1	Principle of Double Entry	5	73.71	73.71	Good
2	Introduction to Book Keeping, Books of Prime Entry, Principle of Double Entry, Elementary Financial Statements, Correction of Errors, Columnar Cash Books and Bank Reconciliation	1	68.07	68.07	Good
3	Columnar Cash Books	8	65.96	65.96	Good
4	Elementary Financial Statements	7	45.03	45.03	Average
5	Bank Reconciliation	4	23.82	23.82	Weak
6	Correction of Errors	6	33.45	22.30	Weak
		9	11.15		
7	Government Accounting and Budgeting	2	21.80	21.80	Weak
8	Books of Prime Entry	3	4.68	4.68	Weak