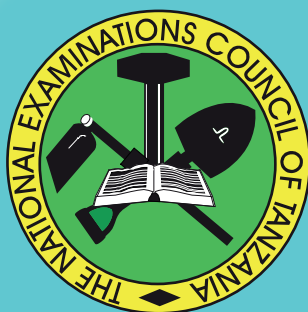# THE NATIONAL EXAMINATIONS COUNCIL OF TANZANIA

STUDENTS' ITEMS RESPONSE ANALYSIS REPORT FOR THE FORM TWO NATIONAL ASSESSMENT (FTNA) 2018

062 BOOK KEEPING

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FOREWORD

The Students' Items Response Analysis (SIRA) report on the Form Two National Assessment (FTNA) 2018 for Book Keeping subject has been produced in order to provide feedback to secondary school students, teachers, educational specialists, policy makers and other stakeholders. The examiners analysed the students' responses for each question and identified some factors which contributed to poor performance like students' inability to interpret the demands of the questions and lack of knowledge and practical skills in the topics examined. Majority of the students who performed well in this assessment were able to adhere to the requirements of the questions, demonstrated adequate knowledge of the concepts related to various topics examined, and had good English language writing skills. The students who scored averagely made minor mistakes in most of the questions. Each question is well analysed and performance is illustrated using sample answers that have been extracted from the students' scripts.

The Form Two National Assessment is a comprehensive evaluation which, among other things, appraises the effectiveness of the general education system and specifically the mode of education delivery in secondary schools. The National Examinations Council of Tanzania presumes that the feedback that is provided in this report will enable various actors in the public and private sectors to take appropriate measures in enhancing general students' performance. The report has been concluded with 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 examination officers and other stakeholders who participated in processing and analysing the data used in this report.

Dr. Charles E. Msonde
EXECUTIVE SECRETARY

1.0 INTRODUCTION

This report analyses the performance of the students in Book Keeping subject for the Form Two National Assessment (FTNA) 2018. The paper consisted of seven (7) questions which were divided into three sections, namely section A, B and C. Section A comprised of 2 questions each weighing 10 marks, making a total of 20 marks, likewise section B also comprised of 2 questions weighing 10 marks each, making a total of 20 marks. Section C comprised of 3 questions of 20 marks each, making a total of 60 marks. Students were required to answer all questions.

A total of 90,061students sat for Book keeping National Assessment out of 97,334 registered in 2018. The results show that 57.06 percent passed the assessment with the following grades; grade A, 14.3 percent; grade B, 7.5 percent; grade C, 18.7 percent; grade D, 16.6 percent and 42.9 percent failed by obtaining grade F. Furthermore, the data shows that, in the year 2017, 49.91 percent of the students passed the assessment while in 2018, 57.06 percent of the students passed the assessment reflecting improvement of students' performance by 7.2 percent.

The following section provides the analysis of the students' performance in each question. It starts with the demand of the question, followed by the general performance percentage-wise, then the possible reasons for poor performance and the misconceptions observed. Samples of extracts of students' responses have also been inserted in the appropriate sections to illustrate the presented cases. Furthermore, figures which summarize the performance in percentages have been designated.

In this analysis, a question is graded as poorly performed, averagely performed or good performed if the number of students who scored 30 percent or above of the allotted marks falls in the range of 0 – 29%, 30 – 64% and 65 – 100% respectively. The students' performance is summarized in the appendix attached with green colour representing good performance, yellow representing average performance and red denoting weak performance. The colours are also used in the charts and graphs to illustrate the students' performance in various questions. It is expected that, such a detailed analysis will enable stakeholders to take appropriate measures in improving the teaching and learning of Book Keeping subject in our Schools.

2.0 ANALYSIS OF PERFORMANCE OF STUDENTS IN EACH QUESTION

2.1 Question 1: Multiple choice

The question consisted of ten (10) multiple choice items (i) - (x) which were composed from the topics of *Elementary Financial Statements*, *Trial Balance*, *Books of Prime Entry*, *Government Accounting and Budgeting*, *Introduction to Book Keeping*, *Principle of Double Entry* and *Bank Reconciliation*. The students were required to choose the correct answer from among the given alternatives and write its letter in the box provided.

The question was attempted by 100 percent of the students, out of which 14.8 percent scored from 7 to 10 marks, 66.4 percent scored from 3 to 6 marks, 18.8 percent scored from 0 to 2 marks. The general performance of the students in this question was good since 81.2 percent of the students scored 3 marks or above. Figure 1 illustrates the distribution of the students' scores in question 1.
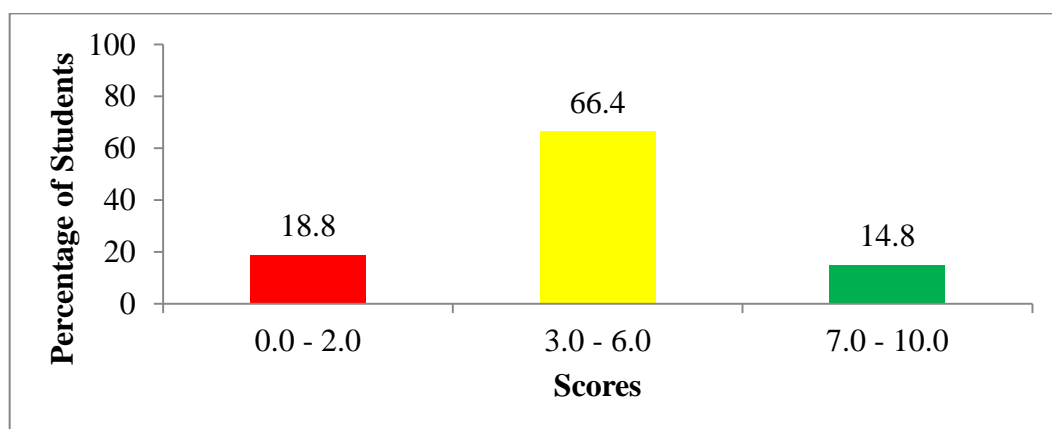

Figure 1: Students' Performance in question 1

The following is the analysis of the students' responses to the items of this question. In item (i), the students were required to identify an item which should be shown in the balance sheet. The students who opted for the correct response which was D *net profit* had enough knowledge of the elements of Statement of Financial Position. The students who opted for the distractors which were A *sales,* B *motor vehicle expenses* and C *gross profit* had limited knowledge of the elements of Statement of Financial Position as they failed to identify the correct response. Those who chose A *sales* did not know that sales is a revenue which has to be shown in the Income Statement and not in the Balance Sheet. The students who opted for B *motor vehicle expenses* could not realize that motor vehicle expenses is an operating cost which should go to Income Statement while response C *gross profit* represents the

difference between revenue and cost of sales which is computed in the trading account; hence, it cannot be shown in the Balance Sheet.

Item (ii) required the students to identify an item to which the amount of carriage inwards should be added in the trading account. The students who comprehended well the elements of Income Statement chose B, *Purchases* which was the correct response. The students who chose other responses demonstrated inadequate understanding of the elements of Income Statement. Majority of them selected A *Cost of goods available for sale*. This group of students lacked knowledge of the fact that carriage inwards is the cost of carrying goods purchased for resale and therefore has to be added to purchases to obtain the total cost paid for the goods. Also, these students did not know that *cost of goods available for sale* is the sum of opening stock and purchases. Thus, it is not an appropriate item for carriage inwards to be added to. The students who chose C *cost of goods sold* lacked knowledge of the fact that cost of goods sold is the difference between cost of goods available for sale and closing stock which has no relationship with carriage inwards. Nevertheless, a considerable minority of the students opted for D *sales*, implying that they were not aware of the fact that sales is a revenue which cannot be added with carriage inwards.

In item (iii) the students were required to identify the item which appears on the debit column in the trial balance from the given alternatives. The correct response was B *Opening stock*. A larger number of the students were able to identify the correct response. This implies that they had good knowledge of the meaning of the term opening stock and the rules applicable in the preparation of the Trial Balance. However, a smaller number of the students opted for wrong responses. For example those who chose A *sales* and D *commission received* lacked knowledge of the fact that sales and commission received are revenue; hence, as a rule they cannot be debited in the Trial Balance. Furthermore, a few students chose C *closing stock* implying that they lacked knowledge of the fact that the value of closing stock is obtained through stock valuation at the end of the financial year, not from the ledger accounts; hence, under normal circumstances it cannot be shown in the Trial Balance.

In item (iv) the students were required to identify a statement which is not a business transaction from among the given alternatives. The correct response was A *Payment of wages to a house girl*. This response was selected by students who had adequate knowledge of the concept of business entity which stresses that the business is an entity separate from the affairs of its owners, creditors, customers and

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other businesses. They were able to realize the fact that the service of the house girl is not related to the business and therefore, the wage paid to a house girl cannot be a business transaction. The rest of the students chose wrong responses such as B *payment of wages to a shop attendant*, C *receipts of cash against sale of goods* and D *purchases of fixed assets for the business*. Those who opted for B could not relate the service of the shop attendant to the business while those who opted for C and D failed to realize that sale of goods and purchase of fixed assets are events relating to the operations of the business; hence, they are business transactions.

Item (v) required the students to identify a book of original entry used to record goods returned to creditors from the given alternatives. The correct response was C *Purchases Returns Journal*. The students who selected the correct response had good knowledge of the Books of Prime Entry and their uses; hence, they were able to differentiate Purchases Returns Journal from the rest of the books of prime entry. The students who chose A *Purchases Journal* and B *Sales Journal* had not mastered the uses of the Purchases and Sales Journals. The Purchases Journal is used to record credit purchases while the Sales Journal is used to record credit sales; hence, they are not relevant to the demand of the question which requires a book of original entry used to record goods returned to creditors. Moreover, the students who selected D *Sales Returns Journal* were not aware of the fact that the Sales Returns Journal is used to record goods returned by customers to the business thus, making it irrelevant to the demand of the question.

In item (vi) the students were required to identify a document which shows the customer's bank transactions in a particular period. Many students selected A *Bank Statement* which was the correct response. This suggests that the students had good knowledge of the document used by the bank to show the customers' bank deposits and withdrawals to and from their accounts for a particular period. A considerable minority of the students selected the distractors which were B *Bank Reconciliation Statement*, C *Adjusted Cash Book* and D *Cheque Book*. The students who selected B as a response to the question not only failed to interpret the demand of the question but also lacked knowledge of distinguishing the Bank Statement and Bank Reconciliation Statement. Bank Statement is a document used by the bank to show the customers' bank deposits and withdrawals to and from their accounts for a particular period while Bank Reconciliation Statement is a document prepared to reconcile the differences between the Bank Statement and Cash Book balances. Given the meaning and uses of the two documents; Bank Statement and Bank Reconciliation Statement, the later do not meet the demand of the question; hence, it cannot be a correct response. Furthermore, the analysis of the students' responses

reveals that there were students who chose C as a response to the question. This suggests that they lacked knowledge of the Adjusted Cash Book which contains adjustments for records appearing in the Bank Statement but not in the Cash Book. In addition, a few students opted for D as a response to the question. Cheque Book is a book containing cheque leafs. A cheque is a written order by an account holder to his bank to pay a specified sum of money to a named person or to the bearer; hence, Cheque Book is irrelevant to the demand of the question.

In item (vii) the students were required to identify the financial assistance from friendly countries which are not refundable. The correct response was D *grants*. Many students chose the correct response; this means that they had adequate knowledge of the various sources of government funds. Despite the fact that many students chose the correct response, there were students who selected incorrect responses; A *Dividends,* B *Loans,* C *Interest on investment*. The students who chose A or C, failed to realize the fact that dividends and interest on investments are not collected from friendly countries, rather they are earned from investments; hence, they do not meet the requirement of the question. Moreover, students who chose B did not consider the essence of the term *non-refundable* in the stem of the question. Loans mean borrowed funds which must be refunded; hence, they do not meet the demand of the question.

Item (viii) required the students to identify the correct treatment of closing stock in trading account. The students who opted for the correct response C *should be deducted from cost of goods available for sale,* had good knowledge of the elements of Income Statement and the procedures used in the computation of cost of sales. However, some of the students chose other responses; A *Should be added to cost of goods available for sale,* B *Should be added to cost of goods sold* and D *Should be deducted from cost of goods sold.* These students lacked knowledge of the elements of Income Statement and are not aware of the procedures involved in the computation of the cost of sales. For example, those who selected A as a response lacked knowledge of the meaning of closing stock. Closing stock refers to the value of unsold goods at the end of the financial year; as such it is part of cost of goods available for sale. Further analysis of students' responses shows some more students who opted for B. These students were not competent in the procedures involved in the computation of cost of sales; they could not realize that, cost of goods sold is the difference of cost of goods available for sale and closing stock and not the sum of cost of goods sold and closing stock. Also, there were students who selected D as a response. These students also lacked knowledge of the procedures

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of computing cost of sales, closing stock is never deducted from cost of goods sold; it is deducted from cost of goods available for sale to get the cost of goods sold.

In item (ix) the students were required to identify an account which has a credit balance. The students who performed well in this item were able to choose the correct response which was A *discount received*. This indicates that the students had sufficient knowledge of the nature balances of accounts. However, other students opted for incorrect responses; B *Wages,* C *Salaries* and D *Discount allowed* implying that they lacked knowledge of the nature balances of accounts; they could not realize that all the responses B, C and D represented expenses which have a debit balance.

In item (x) the students were required to identify the day to day expenses used in running the government. The students who performed well in this item were able to choose the correct response which was C *recurrent expenditure*. This suggests that the students had mastered the types of government expenditure such as development and recurrent expenditures. On the other hand, students who chose the distractors; A *improperly vouched expenditure* B *Nugatory expenditure* and D *development expenditure* lacked knowledge and comprehension skills of the types of government expenditures and of the meaning of government accounting terminologies. For example, those who selected A as a response lacked knowledge of the meaning of improperly vouched expenditure which refers to the amount of money spent without having proper supporting documentary evidence such as receipts and payment voucher. Such expenditures are not used to finance the day to day running of the government. The students who selected B as a response could not realize the fact that nugatory expenditures are expenditures incurred for which the government received no value such as goods paid for twice, such expenditures are also not used for the day to day running of the government. Development expenditures are used by the government to finance the construction or the purchase of long term development assets such as the construction of roads and airports and not for the day to day running of the government. The students who opted for D as a response lacked knowledge of this fact.

2.2 Question 2: Matching Items

The question consisted of ten (10) matching items which were derived from the topics of *Introduction to Book Keeping*, *Books of Prime Entry*, *Columnar Cash Books* and *Principle of Double Entry*. The students were instructed to match the items in list A with the responses in list B by writing the letter of the correct response below the corresponding item number in the table provided.

The question was attempted by 100 percent of the students, out of which 36.4 percent scored from 0 to 2 marks, 41.6 percent scored from 3 to 6 marks and 22.0 percent scored from 7 to 10 marks. The general performance of the students in this question was average since 63.6 percent of the students scored 30 percent or above. Figure 2 shows the performance of the students in this question.
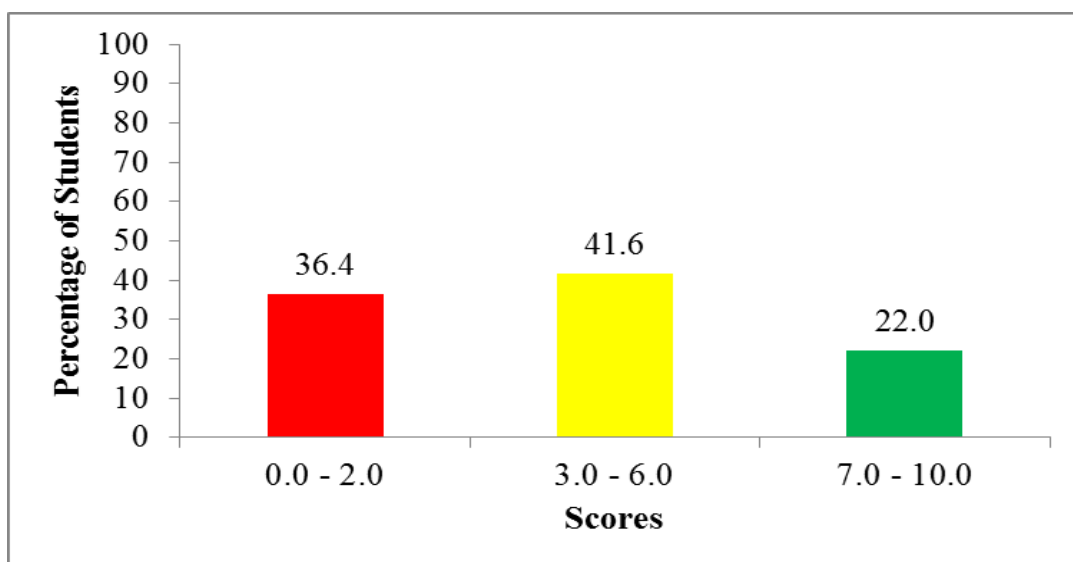
Figure 2: Students' Performance in Question 2

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

Item (i) required the students to identify the term which refers to an activity undertaken with the aim of making profit. The correct response was G *Business*. The students who matched the item with the correct response had enough knowledge of the common terms used in Book Keeping. On the other hand some students failed to identify the correct response; hence, they matched the item with other responses which are not relevant to the question asked. Such responses suggest that the students lacked knowledge of the common terms used in Book Keeping.

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In item (ii) the students were required to identify the name of the document which notifies the buyer of the reduction in the amount owing by him to the seller. The correct response was M *Credit note*. The students who selected the correct response demonstrated good knowledge of the source documents. Source documents are printed papers used as documentary evidence of the occurrence of the financial transactions before they are journalized and posted to their respective ledger accounts. However, there were students who opted for F *Invoice* as a response to the question. These students lacked knowledge of the differences and uses of the various source documents, they could not realize that invoice is a document used to record goods sold or bought on credit; hence, invoice do not satisfy the demands of the question which requires a document used to notify the buyer of the reduction in the amount owing by him to the seller. It was also noted that some students selected I *Receipt*. These students also lacked knowledge of the uses of the various source documents. They were not aware of the fact that a receipt is used when cash is received to show the date of transaction, amount received, name of the payer and the reason for receiving such amount of money.

In item (iii) the students were required to identify the technical term that refers to transport charges regarding the goods sold. The correct response for this item was K *Carriage outwards*. The students who performed well in this item were knowledgeable enough about the relationship that exists between sales and carriage outwards. Carriage outwards refers to the cost paid to transport goods sold from the trader's warehouse to the customer's place of business; hence, carriage outwards was the correct response to the demand of the question. Nevertheless, there were students who selected D *Carriage inwards* as a response to the question. These students lacked knowledge of the fact that carriage inwards refers to cost paid by the trader to transport goods bought from the supplier's store to the trader's place of business; thus, carriage inwards do not satisfy the demand of the question which requires the technical term that refers to transport charges regarding the goods sold.

Item (iv) required the students to identify the term used to refer to cash or goods taken from the business for personal use. The correct response was B *drawings*. The students who performed well in this item were able to identify the correct response and match the item correctly. This implies that these students had sufficient knowledge of the common terms used in Book Keeping. However, some students lacked proficiency on the common terms used in Book Keeping and thus, matched the item with other responses.

In item (v) the students were required to identify the Cash Book in which cash discounts are recorded. The correct response was J *Three Columns Cash Book*. The students who matched the item with the correct response had sufficient knowledge of the types of cash discounts and the subdivision of the cash book and their uses. On the other hand, those who matched the item with other responses lacked knowledge of the types of cash discounts such as discount allowed and discount received. Also they did not know which of the Two Columns Cash Book, Three Columns Cash Book or Petty Cash Book is used to record the cash discounts.

Item (vi) required the students to identify the name of the system of recording business transactions twice. The correct response was C *Double Entry Principle*. The students who performed well in this item were able to match the item with the correct response which means that the students had good knowledge of the meaning and use of the principle of double entry. The students who failed to identify the correct response lacked knowledge of the meaning of the principle of double entry and its application.

In item (vii) the students were required to identify the document given by a seller to the buyer when goods are bought on credit. The correct response was F *Invoice*. The students who were able to match the item with the correct response had good knowledge of the uses of the source documents which are used as documentary evidence of the occurrence of the financial transactions before they are journalized and posted to their respective ledger accounts. The students who failed to identify the correct response had not mastered the uses of the various source documents.

Item (viii) required the students to identify the term that refers to the movement of money or money value from one person to another. The correct response was A *Transaction*. The students who matched the item with the correct response demonstrated good mastery of the common terms used in Book Keeping. On the other hand some students matched the item with incorrect responses which implies that the students lacked knowledge of the common terms used in Book Keeping.

In item (ix) the students were required to identify the term that refers to the process of buying goods or services for resale. The correct response was H *Purchases* and was selected by the students who had good knowledge of the common terms used in Book Keeping. Those who failed to identify the correct response lacked knowledge of the meaning of the various terms used in Book Keeping as a consequence they matched the item with irrelevant responses.

Item (x) required the students to identify the term which refers to selling of goods or services made but no cash is received on the date of sale. The students who performed well in this item selected E *Credit transaction* which was the correct response. Their responses are indication that they had good knowledge of the common terms used in the Book Keeping subject. The students who lacked sufficient knowledge of the common terms used in Book Keeping failed to identify the correct response; hence, they matched the item with irrelevant responses which do not satisfy the demand of the question.

2.3 Question 3: Books of Prime Entry

The question required the students to identify whether the given accounts are nominal, real or personal.

The question was attempted by 100 percent of the students, out of which 33.1 percent scored from 0 to 2 marks, 45.6 percent scored from 3 to 6 marks and 21.3 percent scored from 7 to 10 marks out of the 10 allotted marks. The general performance of students in this question was good as 66.9 percent of the students scored at least 30 percent of the allotted marks. Figure 3 shows the percentage of students' performance in question 3.

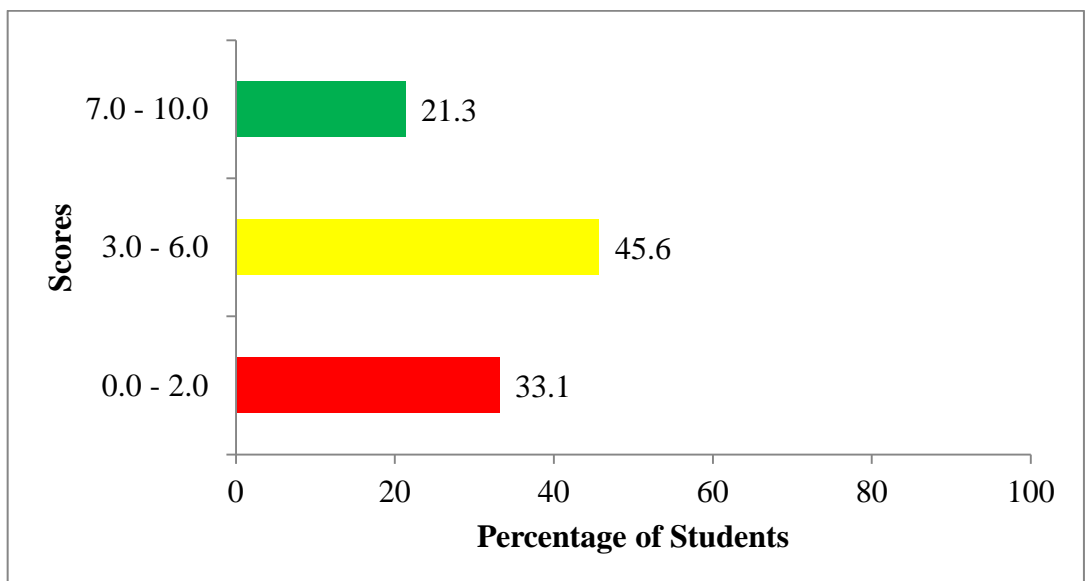**Figure 3** Percentages of the students' performance in question 3

The students who scored from 7 to 10 marks (21.3%) were able to identify at least seven of the given accounts by writing the correct group to which the account belong; in the nominal, real or personal. These responses suggest that the students had good knowledge of the classification of accounts. Extract 3.1 is a sample of a

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correct response from a student who scored all the 10 marks allotted to the question; he/she identified all the given accounts in their proper groups.

Extract 3.1

S/N	Name of Account	Class of Account
(i)	Creditors	Personal account
(ii)	Sales	Nominal account
(iii)	Stock	Real account
(iv)	Purchases	Nominal account
(v)	Rent	Nominal account
(vi)	Machinery	Real account
(vii)	Cash	Real account
(viii)	Advertising	Nominal account
(ix)	Debtors	Personal account
(x)	Land	Real account

Identify whether the following accounts are nominal, real or personal.

In extract 3.1 the student was able to identify all the accounts in their proper groups.

Most of the students who scored from 3 to 6 marks (45.6%) were able to identify at most six of the given accounts in their proper groups. This means that the students had satisfactory knowledge of the classification of accounts.

On the other hand, the students who performed poorly in this question (33.1%) scored from 0 to 2 marks out of the 10 allotted marks of the question. Most of them gave wrong groups to all of the given accounts. Others failed to interpret the demand of the question; hence, they wrote irrelevant words not related to classification of accounts. Furthermore, the analysis of students' responses show that there were students who left most of the given accounts unclassified and others wrote unclear words. These poor responses to the question suggest that the students had not mastered the classification of accounts. Extract 3.2 is a sample of a poor response from a student who scored zero mark in question 3.

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Extract 3.2

3. Identify whether the following accounts are nominal, real or personal.

S/N	Name of Account	Class of Account
(i)	Creditors	Cr account
(ii)	Sales	Dr account
(iii)	Stock	Cr account
(iv)	Purchases	Cr account
(v)	Rent	Cr account
(vi)	Machinery	Dr account
(vii)	Cash	Dr account
(viii)	Advertising	Cr account
(ix)	Debtors	Dr account
(x)	Land	Cr account

In extract 3.2 the student wrote irrelevant words not related to classification of accounts.

2.4 Question 4: Bank Reconciliation

The question required the students to give five reasons which cause the cash book and bank statement balances to differ.

The question was attempted by 100 percent of the students, out of which 68.8 percent scored from 0 to 2 marks, 7.7 percent scored from 3 to 6 marks and 23.5 percent scored from 7 to 10 marks out of the 10 allotted marks. The general performance of students in this question was average as 31.2 percent of the students scored at least 30 percent of the allotted marks. Figure 4 shows the students' performance in question 4
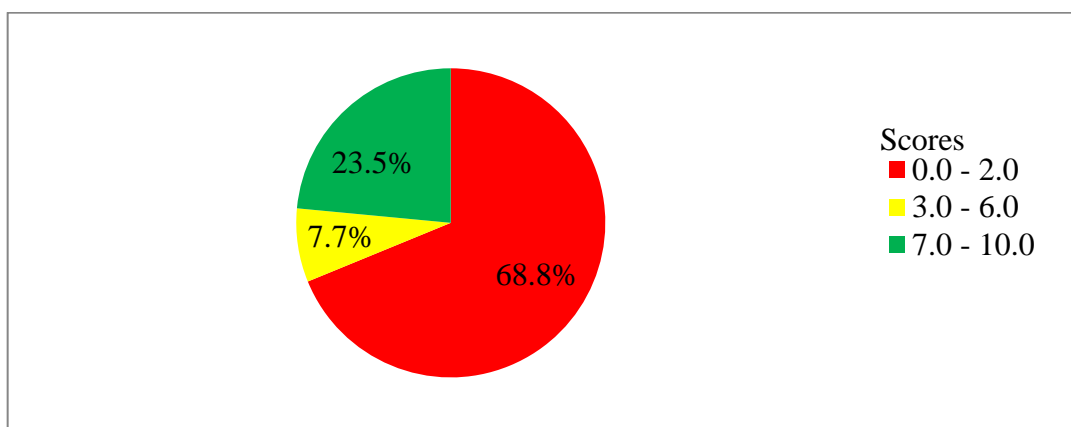
Figure 4 Percentages of the students' performance in question 4

The students who performed poorly in this question (68.8%) scored from 0 to 2 marks out of the 10 allotted marks of the question. Majority of the students in this category did not understand the question completely; hence, they wrote irrelevant information which did not meet the demands of the question. The analysis of students' responses revealed some students who listed types of book keeping errors as causes of the difference between the Cash Book and Bank Statement balances. Furthermore, it was observed that some students listed opening stock, gross profit, cost of goods sold, interest on investment and adjusted cash book as causes of the difference between the cash book and bank statement balances. Moreover, there were students who listed objectives of studying Book Keeping as causes of difference between the cash book and bank statement balances. Nevertheless, a considerable minority of the students who performed poorly left the question unattempted. It was also noted that a few students in this category could not write well in the English language, they misspelled some words and others included unclear phrases in their answers. These poor responses to the question indicate that the students lacked knowledge of the causes of difference between the Cash Book and Bank Statement balances. Extract 4.1 is a sample of a poor response from a student who scored zero mark in question 4. The student listed books of prime entry as reasons for the difference between Cash Book and Bank Statement balances.

Extract 4.1

> 4. Why cash book and bank statement balances differs? Give five reasons.
>
> (i) Sales journal day book
>
> (ii) Sales Returns day book
>
> (iii) Purchases Returns day book
>
> (iv) Sales day book
>
> (v) Purchases day book

Extract 4.1 is a sample of a response from a student who mentioned Books of Prime Entry as reasons for the difference between Cash Book and Bank Statement balances.

The students who scored from 3 to 6 marks (7.7%) provided at least two correct reasons for the difference between the Cash Book and Bank Statement balances. This means that the students had satisfactory knowledge of the causes of difference between the Cash Book and Bank Statement balances.

However, the students who scored from 7 to 10 marks (23.5%) were able to provide at least four correct reasons for the difference between the Cash Book and Bank Statement balances. Some students gave all the five reasons thereby satisfying the demands of the question and consequently got all the 10 marks allotted to the question. These responses mean that the students had sufficient knowledge of the causes of difference between Cash Book and Bank Statement balances. Extract 4.2 is a sample of a good response by a student who gave five reasons for the difference between Cash Book and Bank Statement balances.

Extract 4.2

> 4 Why cash book and bank statement balances differs? Give five reasons.
> (i) ...... Uncredited cheque. ....
> (ii) ...... Unpresented cheque. ....
> (iii) ...... Standing order. ....
> (iv) ...... Direct deposit. ....
> (v) ...... Credit transfer. ....

Extract 4.2 is a sample of a response from a student who gave five correct reasons for the difference between the Cash Book and Bank Statement balances.

2.5 Question 5: Elementary Financial Statements

The question required the students to prepare Sunga's balance sheet as at 30th April 2017. The question was attempted by 100 percent of the students, out of which 50.1 percent scored from 0 to 5 marks, 12.4 percent scored from 6 to 12 marks and 37.5 percent scored from 13 to 20 marks. The students' performance in this question was average since 49.9 percent of the students scored 30 percent or above. The students' performance in this question is presented in figure 5.
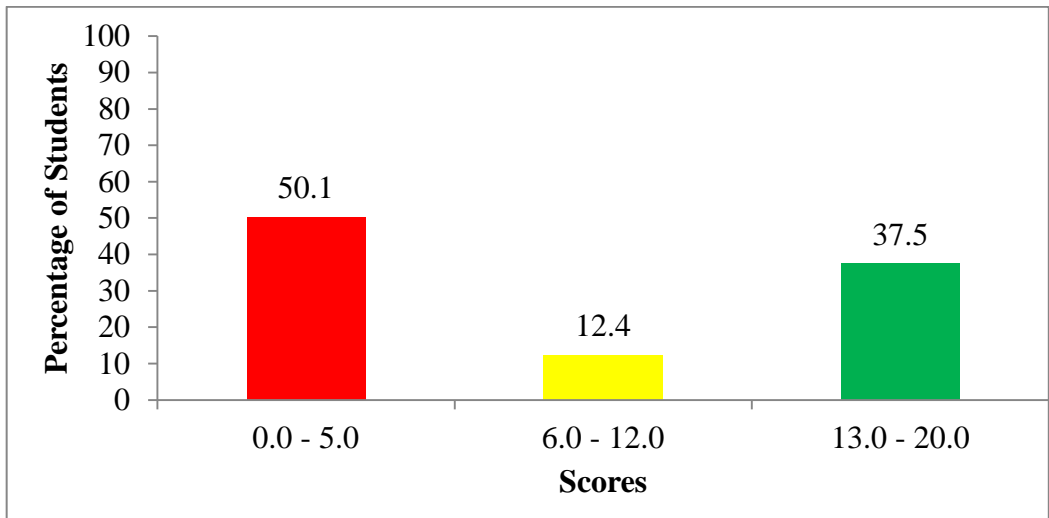

Figure 5: Students' Performance in Question 5

The students who performed poorly in this question (50.1%) were not able to prepare the balance sheet. Majority of them prepared a Trial Balance giving it a title of balance sheet. This response implies that the students lacked knowledge of distinguishing the trial balance from the balance sheet. Likewise, there were students who failed to interpret the demands of the question. They prepared a Cash Book instead of the Balance Sheet. This response means that the students could not differentiate the Cash Book from the Balance Sheet. Also, some students prepared an income statement and recorded a mixture of assets and liabilities in it instead of preparing the Balance Sheet. This indicates that the students lacked knowledge of distinguishing the income statement from the Balance Sheet and could not differentiate between assets and liabilities. Other students prepared a personal account of Sunga (the proprietor) instead of the Balance Sheet. Nevertheless, some students could not interpret the demands of the question; they left it unattempted because they did not know what to do. Extract 5.1 is a sample of a poor response from a student who prepared a Cash Book instead of the Balance Sheet.

Extract 5.1

Extract 5.1 is a sample of a response from a student who prepared a cash book instead of the Balance Sheet.

The students who had an average performance (12.4%) were able to prepare the Balance Sheet. However, they could not score good marks because of the errors and omissions that crippled their work. Some of them omitted some items of assets and liabilities while others recorded wrong amounts of assets and liabilities in the Balance Sheet. Also, some students mixed two or three assets with liabilities or included a liability with assets. Despite the errors and omission made by these students, their average performance indicates that they had satisfactory knowledge and skills on the preparation of the elementary Balance Sheet.

The students who performed well (37.5%) were able to prepare the Balance Sheet correctly. They demonstrated good knowledge and skills on the preparation of the elementary Balance Sheet. They were able to draw the specimen of the Balance Sheet in its proper format and skillfully analysed the items of assets and liabilities. Also, they made a proper presentation of the Balance Sheet. Extract 5.2 is a sample of a good response from a student who scored all the 20 marks of the question.

Extract 5.2

Extract 5.2 is a sample of a response from a student who prepared a correct Balance sheet.

2.6 Question 6: Petty Cash Book

The question required the students to enter the given transactions in a Petty Cash Book with the analysis columns for postage, travelling, cleaning, petrol and stationery given a cash float of TZS 300,000 which should be reimbursed on 31st January 2018.

The question was attempted by 100 percent of the students, out of which 31.2 percent scored from 0 to 5 marks, 14.7 percent scored from 6 to 12 marks and 54.1 percent scored from 13 to 20 marks out of the 20 allotted marks. The general performance of students in this question was good as 68.8 percent of the students scored at least 30 percent of the total marks. The distribution of the students' scores is presented in figure 6 below.
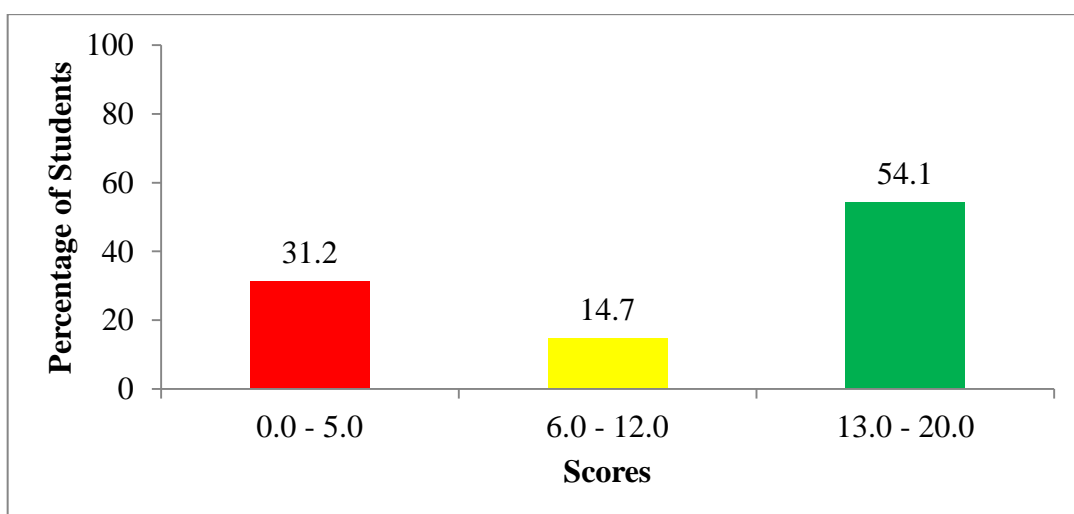

Figure 6: Students' Performance in Question 6

The students who performed well in this question (54.1%) were able to draw the Petty Cash Book showing clearly the analysis columns for postage, travelling, cleaning, petrol and stationery. Moreover, they were able to analyse the given transactions and insert them into their appropriate columns in the Petty Cash Book and skillfully reimbursed the float and balanced off the book on 31st January 2018. These excellent responses to the question suggest that the students had good knowledge of the subject matter and skills in the preparation of Petty Cash Book under the imprest system. Extract 6.1 is a sample of a good response from a student who scored 20 marks out of the 20 marks of the question.

Extract 6.1

Receipt	Folio	Date		Details	Voucher no.	Total payment	Postage	Travelling	Cleaning	Petrol	Stationery
		2018									
300,000	CB	Jan	1	Cash							
			3	Postage	1	23,000	23,000				
			4	Busfare	2	12,000		12,000			
			5	Cleaning	3	15,000			15,000		
			6	Petrol	4	54,000				54,000	
			8	Busfare	5	33,000		33,000			
			12	Stationery	6	26,000					26,000
			14	Cleaning	7	62,000			62,000		
			28	Postage	8	18,000	18,000				
						243,000	41,000	45,000	77,000	54,000	26,000
243,000	CB		31	Balance	c/d	300,000	GL	GL	GL	GL	GL
			31	Cash							
543,000						543,000					
300,000		Feb	1	Balance	b/d						

PETTY CASH BOOK.

Extract 6.1 is a sample of a response from a student who prepared the Petty Cash Book and made correct entries.

The students who had an average performance (14.7%) were able to draw the Petty Cash Book showing clearly the analysis columns for postage, travelling, cleaning, petrol and stationery. However, their analysis of the transactions contained some errors; consequently some of their entries in the Petty Cash Book were not correct. Despite the errors in the analysis of the transactions and their wrong entries in the Petty Cash Book, their average performance is an indication that these students had satisfactory knowledge and skills in the preparation of the Petty Cash Book under the imprest system.

However, the analysis of students' responses revealed that 31.2% of the students could not prepare the Petty Cash Book. They performed poorly by scoring from 0 to 5 marks out of the 20 marks of the question. Most of the students in this category failed to draw the Petty Cash Book in its proper format. Some students prepared a General Journal instead of the Petty Cash Book. These students lacked knowledge

of distinguishing the General Journal from the Petty Cash Book. Petty Cash book is a book which is used for recording small cash payments while the General Journal is a book of prime entry used for recording transactions which cannot be entered in the other books of prime entry like the Sales Journal, Purchases Journal and Sales and Purchases Returns Journals. Likewise, some students prepared a Trial Balance instead of the Petty Cash Book. This response implies that, the students could not differentiate between the General Journal and the Trial Balance; Trial Balance is a statement containing a list of accounts balances extracted from the ledger book arranged as to whether they are debit or credit balances to check the arithmetical accuracy of double entry recording. Moreover, some students drew a normal Cash Book or a Balance Sheet instead of the Petty Cash Book. This response suggests that the students could not distinguish the Cash Book and Balance Sheet from the Petty Cash Book. Cash Book is a book of prime entry used for recording cash transactions while the Balance Sheet is the statement prepared at the end of the financial year to show the financial position of the entity at a given date. Also, it was noted that a considerable minority of the students could not interpret the demands of the question; hence, they left it unattempted. Extract 6.2 is a sample of a poor response from a student who prepared a General Journal with a title "PETTY CASH BOOK 31st JANUARY 2018" instead of the Petty Cash Book.

Extract 6.2

PETTY CASH BOOK		31st JANUARY 2018	
Date	Details	CR	DR
01/01/2018	Received from cashier as Petty Float		300,000
03/01/2018	Postage		23,000
04/01/2018	Bus Fare	12,000	
05/01/2018	Cleaning	15,000	
06/01/2018	Petrol for delivery Van		541,000
08/01/2018	Bus Fare		33,000
12/01/2018	Stationary	26,000	
14/01/2018	Cleaning	62,000	
28/01/2018	Postage	18,000	
		31000	120000

Extract 6.2 is a sample of a response from a student who prepared a General Journal instead of the Petty Cash Book.

2.7 Question 7: Books of Prime entry

The question required the students to prepare Journal Proper to determine Peter's capital as at 1st January, 2018.

The question was attempted by 100 percent of the students, out of which 62.6 percent scored from 0 to 5 marks, 10.2 percent scored from 6 to 12 marks and 27.2 percent scored from 13 to 20 marks out of the 20 allotted marks. The general performance of students in this question was average as 37.4 percent of the students scored at least 30 percent of the allotted marks. Figure 7 shows the students' performance in question 7.
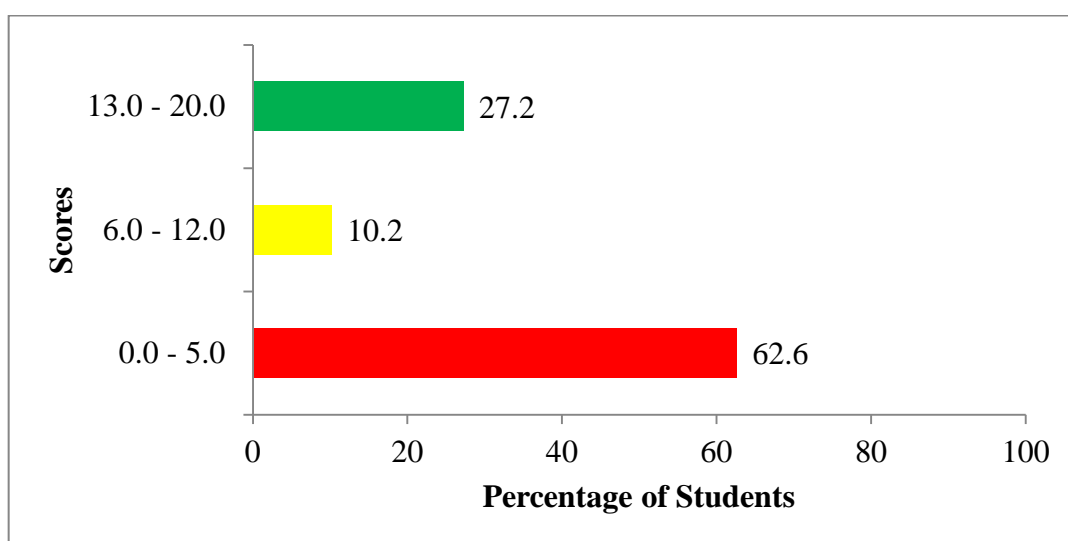

Figure 7: Students' Performance in Question 7

The students who performed poorly (62.6%) were not able to prepare the Journal Proper. They performed poorly by scoring from 0 to 5 marks out of the 20 marks of the question. The analysis of students' responses to the question revealed that majority of the students in this category failed to interpret the demands of the question; therefore they left it unattempted. Furthermore, some students prepared day books such as the Sales Journal, Purchases Journal and Sales and Purchases Returns Journals instead of the Journal Proper. Journal Proper is a book of prime entry used for recording transactions which owing to their nature cannot be entered in the other books of prime entry like the Sales Journal, Purchases Journal and Sales and Purchases Returns Journals. The other books of prime entry are used for recording a particular type of transactions; the Sales Journal for example, is used for recording credit sales, the Purchases Journal is used for recording credit purchases

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and the Sales and Purchases Returns Journals are used for recording goods returned by customers and goods returned to suppliers respectively. Moreover, it was observed that some students prepared a Statement of Financial Position instead of the Journal Proper. Statement of Financial Position is the statement prepared at the end of the financial year to show the financial position of the entity at a given date. Also, it was noted that some students prepared a Trial Balance instead of the Journal Proper. Nevertheless, there were students who drew the correct specimen of the Journal Proper but failed to analyze the items of assets and liabilities; hence, they included some liabilities on the debit column and some assets on the credit column of the Journal. In addition, some students recorded wrong amounts of assets and liabilities in the columns of the Journal; consequently they computed a wrong amount of Peter's capital. These responses to the question indicate that the students lacked knowledge of distinguishing the day books from the Journal Proper, assets from liabilities and lacked the necessary skills for the preparation of the Journal Proper. Extract 7.1 is a sample of a poor response from a student who prepared a Peter's book instead of the Journal Proper.

Extract 7

Extract 7.1 is a sample of a response from a student who prepared a Peter's book containing meaningless calculations.

The analysis further shows that 10.2 percent of the students who attempted this question had an average performance. They scored from 6 to 12 marks out of the 20 marks of the question. These students were able to draw the Journal Proper but their analysis of assets and liabilities contained some errors; hence, they computed a wrong amount of capital. Despite the errors evident in their work, their average performance is an indication that the students had satisfactory knowledge and skills on the preparation of the Journal Proper.

The students who performed well (27.2%) were able to prepare the Journal Proper and accurately computed the amount of Peter's capital which was TZS 900,000. These responses to the question imply that the students had good knowledge and skills on the preparation of the Journal Proper. Extract 7.2 is a sample of a good response from a student.

Extract 7.2

PETER'S

JOURNAL PROPER

S/N	DETAILS	F	DEBIT	CREDIT
	Cash in hand		200.000	
	Cash at bank		800,000	
	Furniture		60,000	
	Buildings		200,000	
	Stock		30,000	
	Debtors:			
	P. Fundi		50000	
	M. Sonje		20000	
	Creditors:			
	Chacha			300,000
	John			150,000
	Capital			900,000
			1,350,000	1,350,000

Extract 7.2 is a sample of a response from a student who prepared the Journal Proper and accurately computed the amount of capital.

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3.0 STUDENTS' PERFORMANCE IN EACH TOPIC

The general performance of the students in Book Keeping in the Form Two National Assessment for the year 2018 was average with 57.06 percent. The analysis of students' performance in each topic shows that of all the eight topics assessed, five topics were well performed. Among the five topics which were performed well, three namely *Trial Balance, Introduction to Book Keeping* and *Government Accounting and Budgeting (81.2%)*; were assessed through multiple choice questions. Other topics which were well performed were *Columnar Cash Books (68.8%)* and *Books of Prime Entry (66.9%)*.

The analysis shows that the students had an average performance on the following three topics; *Principle of Double Entry (63.6%), Elementary Financial Statements (49.9%)* and *Bank Reconciliation (31.2%)*.

The average performance of the students in the topic *Principle of Double Entry (63.6%)* is attributed by the students' lack of knowledge of the meaning of the principle of double entry system and limited knowledge of the common terms used in the Book Keeping subject.

The analysis of students' responses suggests that, the average performance of the students in the topic *Elementary Financial Statements (49.9%)* was due to the students' limited knowledge and analytical skills. This led to inappropriate analysis and presentation of assets and liabilities on the statement of financial position.

Lastly, the analysis of students' responses shows that, the average performance of the students in the topic *Bank Reconciliation (31.2%)* was caused by the students' limited knowledge of the reasons which cause the difference between cash book and bank statement balances and inability to express themselves well in the English language. This led to students' failure to identify and express the reasons for the difference between cash book and bank statement balances. Misspelling of words and writing of irrelevant phrases made it difficult to get the intended meaning.

4.0 CONCLUSION

The analysis of students' items responses in Book Keeping for the Form Two National Assessment for the year 2018 has shown that the students' performance in this subject was average. The performance of the students in each topic shows that the students had good performance in: *Trial Balance, Introduction to Book Keeping* and *Government Accounting and Budgeting (81.2%), Columnar Cash Books (68.8%)* and *Books of Prime Entry (66.9%).* However, the students had average performance in *Principle of Double Entry (63.6%), Elementary Financial Statements (49.9%)* and *Bank Reconciliation (31.2%).*

Furthermore, the analysis of students' performance in each question shows that the students had good performance in questions number 1 (81.2%), 6 (68.8%) and 3 (66.9%). However, the students had average performance in questions number 2 (63.6%), 5 (49.9%), 7 (37.4%) and 4 (31.2%).

Moreover, the analysis has revealed that the students' weaknesses were due to limited knowledge of the reasons for the difference between cash book and bank statement balances. Nevertheless, they lacked knowledge of the common terms used in Book Keeping and had poor analytical skills and limited knowledge of the meaning and application of the principle of double entry system.

Despite the weaknesses mentioned, a few students managed to score high marks in the assessment. They successfully identified the tasks demanded by the questions and had good knowledge of the common terms used in Book Keeping. Also, they had good analytical skills and mastery of the meaning and application of the double entry system.

5.0 RECOMMENDATIONS

In order to improve the students' performance in Book Keeping in the future assessments the following are recommended:

(a) Teachers should, as much as possible, try to observe the weaknesses of their students in the topics namely *Principle of Double Entry, Elementary Financial Statements* and *Bank Reconciliation* and guide them through how to improve their knowledge and skills.

(b) Students should take personal initiatives to improve their English Language writing skills.

(c) Book Keeping subject teachers should teach and guide the students on the proper meaning and application of the Principle of Double Entry System in recording financial transactions. They should give them adequate practice questions, check their accuracy in recording the transactions and help them make correction of their mistakes before moving on to the next topic.

(d) Teachers should guide the students to understand the Income Statement, Statement of Financial Position and the ledger accounts as separate entities. This would enable them to analyse and separate the elements of Income Statement from those of the Statement of Financial Position. Furthermore, they should teach the students how to analyse and separate revenue from expenses and the proper presentation of the Income Statement. Similarly, teachers should teach the students how to analyse and separate assets from liabilities and the proper presentation of the Statement of Financial Position.

(e) Students should create a habit of reading extensively to ensure a thorough coverage of all the sub topics in the averagely performed topics and do a lot of practice to improve their understanding for good mastery of the topics.

Summary of the Students' Performance in each topic for the Year 2018

S/N	Topics	FTNA 2018		
		Number of Questions	Percentage of students who scored 30% or above	Remarks
1	Elementary Financial Statements, Trial Balance, Introduction to Bookkeeping, Books of Prime Entry, Bank Reconciliation, Government accounting and Budgeting and Principle of Double Entry .	1	81.2	Good
2	Columnar Cash Books	1	68.8	Good
3	Books of Prime Entry	2	66.9	Good
4	Introduction to Bookkeeping, Books of Prime Entry, Columnar Cash Books and Principle of Double Entry.	1	63.6	Average
5	Elementary of Financial Statements	1	49.9	Average
6	Bank Reconciliation Statements	1	31.2	Average