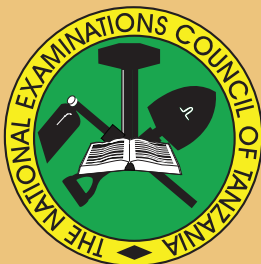


THE NATIONAL EXAMINATIONS COUNCIL OF TANZANIA



**STUDENTS' ITEM RESPONSE ANALYSIS REPORT
FOR THE FORM TWO NATIONAL
ASSESSMENT (FTNA) 2019**

062 BOOK KEEPING

THE NATIONAL EXAMINATIONS COUNCIL OF TANZANIA



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THE FORM TWO NATIONAL ASSESSMENT (FTNA)
2019**

062 BOOK KEEPING

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TABLE OF CONTENTS

FOREWORD	iv
1.0 INTRODUCTION	1
2.0 ANALYSIS OF STUDENTS' PERFORMANCE IN EACH QUESTION	2
2.1 Question 1: Multiple Choice	2
2.2 Question 2: Matching Items	6
2.3 Question 3: Elementary Financial Statements	9
2.4 Question 4: Introduction to Book Keeping	11
2.5 Question 5: Three Column Cash Book	14
2.6 Question 6: Petty Cash Book	17
2.7 Question 7: Statement of Financial Position	20
3.0 ANALYSIS OF STUDENTS' PERFORMANCE PER TOPIC	24
4.0 CONCLUSION.....	25
5.0 RECOMENDATIONS	26
APPENDIX.....	27

FOREWORD

The Students' Item Response Analysis (SIRA) report on the Form Two National Assessment (FTNA) 2019 for Book Keeping subject has been prepared in order to provide feedback to secondary school students, teachers, education specialists, policy makers and other stakeholders. 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 examiners analyzed the students' responses for each question and identified some factors which contributed to good as well as poor performance. It was established that students' inability to interpret the demands of the questions, lack of knowledge and practical skills in the topics examined, have greatly contributed to poor performance in this subject. The analysis indicates that majority of the students with good performance in this assessment were able to interpret the demands of the questions, demonstrated adequate knowledge of the concepts related to various topics examined, and most of them had good command of English language. Each question is well analysed and performance is illustrated using sample extracts that have been taken from the students' scripts.

The National Examinations Council of Tanzania presumes that the feedback that is provided in this report will enable various education stakeholders 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) 2019. The paper consisted of seven (7) questions which were divided into three sections, namely A, B and C. Section A comprised of 2 questions each weighing 10 marks, making a total of 20 marks. Likewise, section B comprised of 2 questions weighing 10 marks each, making a total of 20 marks. Section C consisted of 3 questions and each carried 20 marks, making a total of 60 marks. Students were required to answer all the questions in sections A, B and C.

A total of 88,131 students were registered for Book keeping National Assessment in 2019, out of which 82,698 students sat for the assessment. The results show that 49,880 (60.43%) students passed the assessment with the following grades; grade A, 5,859 (7.1%); grade B, 5,347 (6.48%); grade C, 17,134 (20.76%); grade D, 21,540 (26.09%) and 32,667 (39.57%) failed. The analysis shows that, in the year 2018, 50,825 (57.06%) students passed the assessment, while in 2019, 49,880 (60.43%) students passed the assessment. This suggests that the performance rate has improved by 3.37 percent.

The following section provides the analysis of the students' performance in each question. It starts by describing the demand of each item, followed by the general performance in percentage wise. The possible reasons for good, average and poor performance are presented in this report. Samples of extracts of students' responses have been inserted in the appropriate sections to illustrate cases of good and poor performance. Furthermore, figures which summarize the performance in percentages are presented.

In this analysis, a question is graded as poor performance, average or good performance 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 for 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 education stakeholders to take appropriate measures in improving the teaching and learning of Book Keeping subject in schools.

2.0 ANALYSIS OF STUDENTS' PERFORMANCE IN EACH QUESTION

2.1 Question 1: Multiple Choice

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

The question was attempted by 100 percent of the students, out of which 23 percent scored from 0 to 2 marks, 59.5 percent scored from 3 to 6 marks, while 17.5 percent scored from 7 to 10 marks. The general performance of the students in this question was good because 77 percent scored 3 marks or above. Figure 1 shows the performance of the students in this question

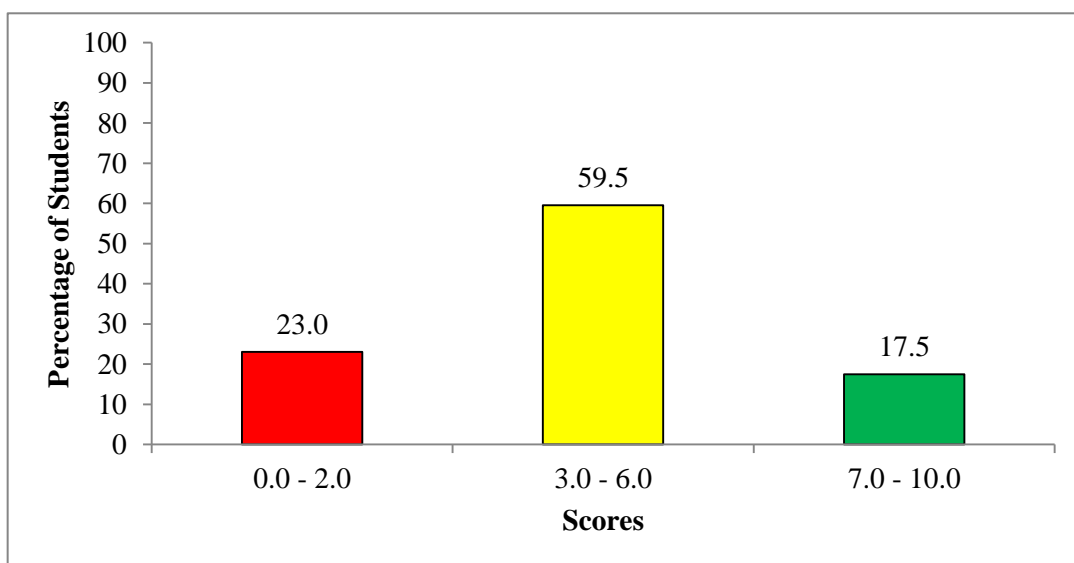


Figure 1: Percentage of the students' Performance in Question 1

In item (i), the students were required to identify the document which is used to deposit money in the bank account. The students who opted for the correct response B *pay-in-slip* had sufficient knowledge of the documents used to deposit, withdraw or inquire a balance from a bank account. The students who opted for the distractors which were A *bank statement*, C *Invoice* and D *payment voucher* had limited knowledge on the documents used to effect transactions in a bank account. Those who chose A *bank statement* could not distinguish the bank pay-in-slip from the bank statement. Bank statement is a document which shows deposits and withdrawals made from the bank account for a particular period. This response did

not meet the demands of the question which required the students to identify a document used to deposit money into the bank account. The students who opted for C *invoice* failed to distinguish an invoice from the bank pay-in slip. Bank pay-in slip is a document used to deposit money in a bank account, while an invoice is a document used to record goods sold on credit; hence alternative C *Invoice* was a wrong response. The students who chose D *payments voucher* could not realize that a payment voucher is a source document for payment and that cannot be used to deposit money into a bank account.

Item (ii) required the students to identify the term used to refer to cash or goods taken out of business for private use. The correct response was C *Drawings by owner*. This response was opted for by students who had adequate knowledge of the meaning and uses of the various terms used in Book Keeping. The students who chose other responses like A, B and D demonstrated inadequate understanding of the meaning and uses of the terms used in the Book Keeping subject. For example the students who selected A *loan to owner* lacked knowledge of the fact that *loan to owner* means the business owner is indebted to his own business and is therefore liable to repay the resource taken from the business. This response does not meet the demands of the question which required the students to identify a term used to refer to cash or goods taken out of business for private use. The students who selected B *Cash to owner* and D *property by owner* could not realize the fact that *cash to owner* and *property by owner* are incomplete statements which logically cannot be associated with cash or goods taken out of business for private use.

In item (iii), the students were required to single out a statement which should not be called sales from the given alternatives. The correct response was C *Sale of office fixtures*. The students who had adequate knowledge of the meaning, uses and difference between inventory and non-current assets were able to identify the correct response. The students who opted for distractors lacked knowledge of the uses and difference between inventory and non-current assets. Inventory refers to goods manufactured or bought for sale in the ordinary course of business. The term “sales” is used to mean sale of inventory. Non-current assets refer to goods created or bought to be used in the business. Examples of non-current assets include office furniture, office equipment, plant and machinery, motor vehicles, land and buildings. When non-current assets are sold, the appropriate term for their sale is “disposal” as opposed to “sales”. The students who chose A *goods sold in cash*, B *Goods sold on credit* and D *sale of items purchased* lacked knowledge of the fact that both cash sales, credit sales and sale of items purchased refer to the sale of inventory. These responses qualify to be called sales; hence they are not a correct

response to the question which required the students to identify a statement which should not be called sales.

Item (iv) demanded the students to identify an item which represents a liability to a business. The students who had sufficient knowledge on the elements of statement of financial position were able to identify the correct response which was A *loan from Hali Safi*. The students who opted for B *Loan to Uncle* had no knowledge on the difference between an asset and a liability. A loan received from any person creates an obligation to the business to repay the loan to the lender; hence a liability to the business. A loan advanced to any beneficiary creates the right to receive loan repayment from the loan beneficiary which implies an asset to the business. Loan to uncle is therefore not a correct response to the question which required the students to identify an item which represents a liability to a business. The students who opted for C *loan interest* and D *loan repayment* could not distinguish between liabilities and expenses. They lacked knowledge of the fact that loan interest and loan repayment are cash outflows resulting from financing activities implying an expense to the business.

Item (v) required the students to identify a statement which is correct about capital from the given alternatives. The students who had adequate knowledge of the relationship that exist between business profit, business loss and business capital were able to identify the correct response which was D *profit increases capital*. The students who selected other responses lacked knowledge of the relationship that exist between business profit, business loss and business capital. The students who selected A *profit reduces capital* could not understand that profit means business income obtained by subtracting operation expenses from gross profit. The students who opted for B *profit does not change capital* lacked knowledge of the effect of business profit on capital. Moreover, the students who selected C *loss increases capital* were not aware of the fact that business loss is money lost from business operations; hence it reduces instead of increasing capital.

In item (vi), the students were required to single out an account to which the total of the purchases returns journal is transferred. Many students chose A *returns outwards account credit side* which was the correct response. This indicates that the students had sufficient knowledge of the books of prime entry. A few students selected the distracters which were B *returns outwards account debit side*; C *returns inwards account credit side* and D *returns inwards account debit side*. For example the students who selected B as a response to the question lacked knowledge of the rule for debiting and crediting accounts. Furthermore, the analysis

of the students' responses indicates that there were students who chose C and D. This suggests that the students in these groups lacked not only the knowledge of the rule for debiting and crediting accounts, but also knowledge of the different types of books of prime entry and their uses. Returns inwards account is an account used to record the total from the sales returns journal, and not the total from the purchases returns journal.

Item (vii) demanded the students to identify an item which is not an asset to a business. The correct response was C *creditors*. Majority of the students chose the correct response. This implies many had adequate knowledge on the elements of statement of financial position. Despite the fact that many students chose the correct response, there were students who selected incorrect responses; A *Buildings* B *Cash* and D *debtors*. This group of students could not distinguish assets from liabilities; they failed to realize that buildings, cash and debtors are examples of assets.

Item (viii) required the students to single out personal accounts from the given alternatives. The students who opted for the correct response C *Debtors and creditors* had sufficient knowledge on the classification of accounts. However, some students chose other responses; A *buildings and creditors*, B *wages and debtors* and D *wages and creditors*. This implies that these students had poor understanding of the classification of accounts. For example, those who selected A as a response could not realize that *buildings* are examples of real accounts and not personal accounts.

In item (ix) the students were required to choose an account in which the net profit of the business is determined. The students who performed well in this item were able to choose the correct response which was B *profit and loss account*. This indicates that the students had sufficient knowledge of the purpose of the income statement as a financial statement. However, some students opted for incorrect responses; A *Trading account*, C *Cash account* and D *Bank account* which imply that they had poor knowledge of the purpose of preparing the income statement.

Item (x) required the students to identify a ledger account from the given alternatives. The students who performed well in this item were able to choose the correct response which was D *cash account*. This suggests that the students had adequate knowledge on the books of accounts and their uses. The analysis indicates that, students who chose the distractors; A *profit and loss account* B *sales journal* and C *trading account* lacked knowledge on the difference between the ledger accounts and the books of prime entry and financial statements.

2.2 Question 2: Matching Items

This question consisted of ten matching items, that is (i) - (x). These items were set from the topic of Government Accounting and Budgeting. The students were instructed to match the descriptions of the terms used in Book Keeping in list A with their corresponding names 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 37.1 percent scored from 0 to 2 marks, 58.1 percent scored from 3 to 6 marks and 4.8 percent scored from 7 to 10 marks. The general performance of the students in this question was average because 62.9 percent scored 30 percent or above. Figure 2 shows the performance of the students in this question.

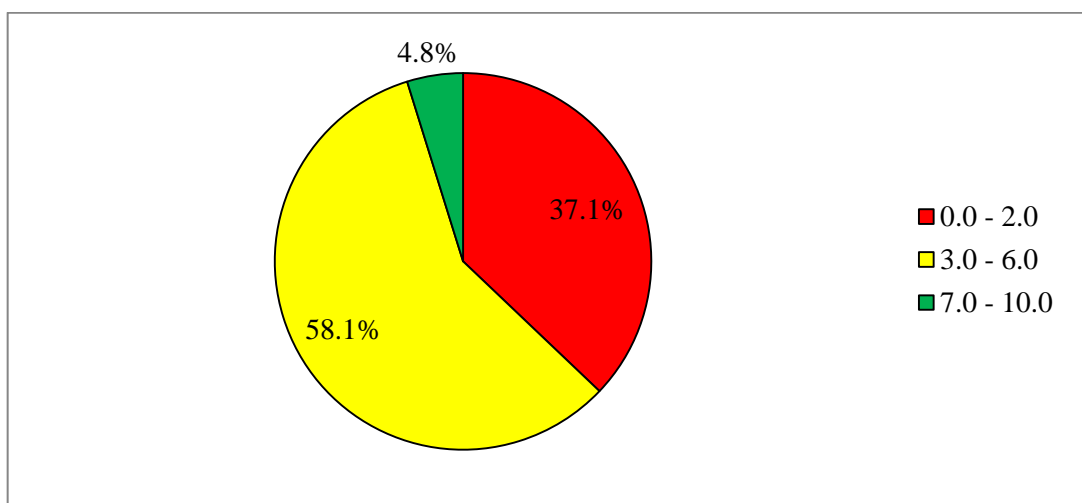


Figure 2: Percentage of the students' Performance in Question 2

Item (i) required the students to match the name of the term which refers to the maximum amount of money an accounting officer can spend. The correct response was O *ambit of vote*. The students who matched the item with the correct response demonstrated adequate knowledge of the common terms used in government accounting and budgeting. The analysis shows that some students failed to identify the correct response; hence, they matched it with incorrect responses. This suggests that the students had no knowledge of the term ambit of vote, therefore failed to match the term with its proper description.

In item (ii), the students were required to identify the name of the balance at any point in time remaining to the credit side of the exchequer account. The correct response was M *Consolidated fund*. The students who selected the correct response

demonstrated good knowledge of the meaning of the common terms used in government accounting and budgeting. However, there were students who opted for I *public money*. These students lacked not only the knowledge of consolidated fund, but also the ability to distinguish public money from consolidated fund. This implies that the students had poor knowledge on the meaning of both consolidated fund and public money. Nevertheless, there were students who chose other incorrect responses. Those responses are indicative of the students' ignorance on the meaning of the common terms used in government accounting and budgeting.

In item (iii) the students were required to match the name of the ministry which has been generally vested with the task of accounting for all government money. The correct response for this item was K *Treasury*. The students who performed well in this item were knowledgeable enough about the ministry that has the sole responsibility of accounting for public money. Nevertheless, there were students who selected L *Accounting officer*. These students lacked knowledge of the fact that *Accounting officer* refers to a person who is appointed by the Treasury in writing as such, and charged with the duty of accounting for any services in respect of which money has been appropriated by the National Assembly, or any other person to whom issues are made from the Exchequer Account.

Item (iv) demanded the students to identify the name of any person who is appointed in writing to authorize the expenditures for specific items of expenditure. The correct response was L *Authorized officer*. 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 understood the meaning of government accounting terminologies. However, some students demonstrated poor knowledge on the common terms used in government accounting, thus matched the item with irrelevant responses.

In item (v), the students were required to match the name of the account for the basic services provided by local authorities through the use of the general revenue. The correct response was C *General Fund*. The students who matched the item with the correct response had sufficient knowledge on the common terms used in Government Accounting and Budgeting. The students who matched the item with other responses lacked knowledge of the meaning of government accounting and Budgeting terminologies. For example, some students chose D *family*. These students lacked not only the knowledge of the meaning of the term *general fund* but also the ability to distinguish it from Family. In Government Accounting and Budgeting, the term family refers to a civil servant together with his or her spouse

and four children who are entitled for government monetary benefits; thus D was not the correct response.

Item (vi) demanded the students to match a name for the group of people who are related to each other and are entitled for government monetary benefits. The correct response was D *Family*. The students who performed well in this item were able to match the item with the correct response which means that they had good knowledge on the meaning of government accounting and budgeting terminologies. The students who matched the item with other responses could not differentiate family from the rest of the responses. This response indicates that the students' knowledge on the common terms used in government accounting and budgeting was poor.

In item (vii), the students were required to single out the name of a financial year of the government which starts on 1st July and ends on 30th June of every year. The correct response was H *Government accounting year*. The students who were able to match the item with the correct response demonstrated sufficient knowledge on the meaning of the common terms used in government accounting and budgeting. The students who failed to identify the correct response had no knowledge of the meaning of the terms used in government accounting. For example, some students selected M *Consolidated Fund*. The term Consolidated Fund refers to a fund established under the Constitution of the United Republic of Tanzania (1977) under section 80. Therefore, M was not the correct response.

Item (viii) required the students to identify a name for the day to day expenses for executing operations of the government. The correct response was A *recurrent expenditure*. The students who matched the item with the correct response demonstrated good knowledge of government accounting terminologies. However, some students matched the item with incorrect responses which implies that their knowledge on the terminologies used in government accounting and budgeting was very limited.

In item (ix), the students were required to match a name for estimates to cater for the capital of long term projects of the government. The correct response was F *Capital expenditure* and was selected by the students who had good knowledge on the common terms used in government accounting and budgeting. The students who failed to identify the correct response matched it with the rest of the responses which were not relevant in relation to estimates to cater for the capital of long term

projects of the government. These responses suggest that the students had poor understanding of the meaning of government accounting terminologies.

Item (x) required the students to identify a name for the government money for the benefits of all citizens in a country. The students who performed well in this item selected I *public money* which was the correct response. Their responses are indication that they had sufficient knowledge on government accounting and budgeting terminologies. The students with limited knowledge of the common terms used in government accounting failed to identify the correct response.

2.3 Question 3: Elementary Financial Statements

This question required the students to mention five users of accounting information. The question was attempted by 100 percent of the students, out of which 79.5 percent scored from 0 to 2 marks, 12.8 percent scored from 3 to 6 marks while 7.7 percent scored from 7 to 10 marks, out of the 10 allotted marks. The general performance of students in this question was generally weak because 20.5 percent of the students scored at least 30 percent of the allotted marks. Figure 3 shows the percentage of students' performance in question 3.

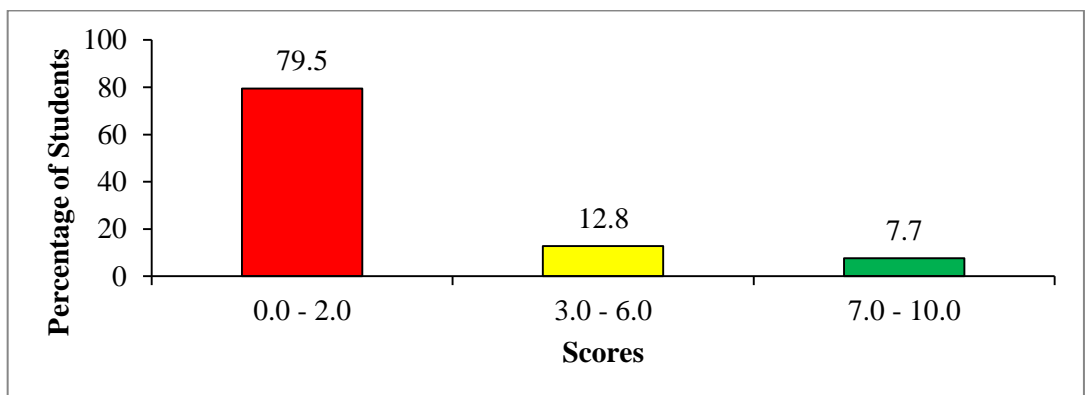


Figure 3: Percentage of the students' performance in Question 3

The analysis of students' responses shows that the students who performed poorly in this question (79.5%) failed to interpret the demands of the question. It was established that many students supplied irrelevant information contrary to the question requirement. For example, some students mentioned objectives of studying Book Keeping instead of users of accounting information. This response indicates that the students had limited knowledge on the groups of accounting information users and could not differentiate users of accounting information from the

objectives of studying Book Keeping subject. Accounting information users include business owners, business managers, potential investors, governments, business employees, lenders, suppliers and researchers. Accounting information refers to financial statements which are prepared by the business entity to show the operations results of the business for a given period or financial position at a particular date. It was also noted that some students in this category produced a list of accounts such as bank account, cash account, Trading account, profit and loss account and wages account, instead of the users of accounting information. This response suggests that the students lacked not only the knowledge of users of accounting information, but also they could not differentiate users of financial statements from the accounts. Moreover, there were students in this group who supplied a list of source documents like invoice, pay-in slip, payment voucher, credit note and cheque instead of users of accounting information. This response is indicative of the students' ignorance on the users of financial statements. Additionally, responses of this nature show that the students could not differentiate users of financial statements from the source documents. The analysis shows further that, there were students who wrote meaningless phrases in responding to this question. For example, a student listed the following phrases as users of accounting information; (i) cosh bank goods (ii) Building cash (iii) capital water (iv) sivenchin and (v) water think. This response is an evidence of the fact that students' knowledge on the users of accounting information was poor and the proficiency in the English language was also poor. Extract 3.1 is a sample of a poor response from one of the students who produced a list of accounts instead of users of accounting information.

3. Mention five users of accounting information.

- (i) Bank account.
- (ii) Cash account.
- (iii) Trading account.
- (iv) profit and loss account.
- (v) Sete wages account.

Extract 3.1: A Sample of a Poor Response from a Student

Most of the students who performed averagely in this question (12.8%) were able to mention two or three correct groups of accounting information users. Further analysis of students' responses shows that some students in this category could not score good marks because of omissions or misspellings of some words; their scores ranged from 3 to 6 marks. These responses indicate that the students had satisfactory knowledge of the users of accounting information.

The students who performed well in this question (7.7%) were able to mention four or all of the five groups of accounting information users as required by the question. The students in this category demonstrated high level of competence and writing skills in English language by producing well spelled words and minimum level of omissions of words in their sentences. These responses suggest that the students had good knowledge of the users of accounting information. Extract 3.2 is a sample of a good response from a student who scored all the 10 marks allotted to the question.

Mention five users of accounting information.

- (i) Managers.....
- (ii) Owner of the business.....
- (iii) Suppliers.....
- (iv) Government.....
- (v) Investors.....

Extract 3.2: A Sample of a Good Response from one of the Students

2.4 Question 4: Introduction to Book Keeping

The question required the students to write brief explanations on Double entry book keeping system, Account, Discounts received, Debtors and Current liabilities.

The question was attempted by 100 percent of the students, out of which 81 percent scored from 0 to 2 marks, 14.7 percent scored from 3 to 6 marks and 4.3 percent scored from 7 to 10 marks, out of the 10 allotted marks. The general performance of students in this question was weak because 19 percent of the students scored at least 30 percent of the allotted marks. Figure 4 illustrates the students' performance in question 4.

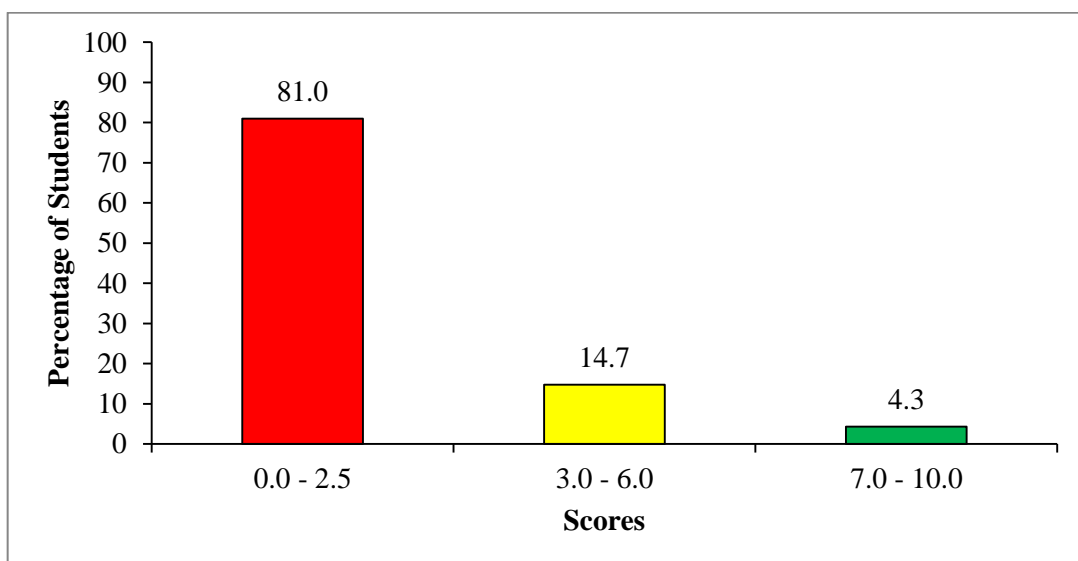


Figure 4: Percentage of the Students' Performance in Question 4

The students who performed poorly in this question (81%) scored from 0 to 2 marks out of the 10 allotted marks of the question. Majority of the students in this group failed to interpret the demands of the question; hence, they provided irrelevant explanations or phrases. The analysis of students' responses shows that a few students in this category copied some text from the question paper. For example, a student wrote "Double entry book keeping system is the ministry which has been generally vested with the task of accounting for all the government money"; the student copied this text from the question paper in question 2 (iii). This response indicates that the student had no knowledge on Double entry book keeping system. Furthermore, it was observed that some students in this category wrote meaningless phrases. For example, one of the students provided responses such as: Discounts received is the basic needs at the top of the accounts by cheque after deducting percent cash discount paid amount owing. This has no meaning in relation to discounts received. Nevertheless, other students scored zero just because they could not write anything, thus skipped the question. This implies that either the students could not interpret the requirement of the question or did not know anything about it. It was also noted that a few students in this category could not write well in English language, they misspelled some words and others included unclear phrases in their answers. These poor responses to the question indicate that the students had insufficient knowledge on the given accounting terms. Extract 4.1 is a sample of a poor response from a student who copied some text from the question paper.

Briefly explain the following terms:

(a) Double entry book keeping system

Is the balance point in time remaining to the credit side of the double entry book keeping system.

(b) Account

Is the accounts for the basic services provided by the local authorities through the use of general revenue account.

(c) Discounts received

Is the Government money for the benefit of all citizens in a country.

Extract 4.1: A Sample of a Poor Response from a Student

The students who had average performance in this question (14.7%) were able to interpret the demands of the question. They wrote relevant explanations for two or three of the given accounting terms. However, their explanations included some misspelled words, incomplete sentences or omissions of some words; hence they scored from 3 to 6 marks which is regarded as average performance in this analysis. These responses imply that the students had satisfactory knowledge of the given accounting terms.

The analysis indicates further that, the students who scored from 7 to 10 marks (4.3%) provided clear explanations for three or all of the given accounting terms. For example, one student wrote “*Discounts received* refers to the allowance or value given to the business from the supplier. This deducts the amount of money that was to be paid by the business to the supplier. It is a type of cash discount that is given due to prompt payment of credit transactions” These excellent responses to the question suggest that the students had adequate knowledge on the given accounting terms. Extract 4.2 illustrates a sample of a good response from a student who provided relevant and clear explanations on the given accounting terms.

(a) Double entry book keeping system

Double entry book keeping system refers to the system in which each business transaction should be recorded twice such that each debit entry has a corresponding credit entry of the same amount. Following this double entry system is a principle of book keeping.

(b) Account

An account is a part of ledger of which records transactions of similar nature. It has two sides of which are the gaining side of which is the debit side and losing side that is the credit side. Each side has four columns that are, the date, details, folio and amount columns.

(c) Discounts received

Discount received refers to the allowance or value given to the business from the supplier. This deducts the amount of money that was to be paid by the business to the supplier. It is a type of cash discount that is given due to prompt payment of credit transactions.

Extract 4.2: A Sample of a Good Response from one of the Students

2.5 Question 5: Three Column Cash Book

This question required the students to enter the given balances and record the transactions for the month of April 2018 in the Three Column Cash Book of Mrs Mwalongo, balance it and bring down the balances.

The question was attempted by 100 percent of the students, out of which 81.9 percent scored from 0 to 5 marks, 9.9 percent scored from 6 to 12 marks, and 8.2 percent scored from 13 to 20 marks. The students' general performance in this question was weak because 18.1 percent of the students scored 30 percent or above, as figure 5 illustrates.

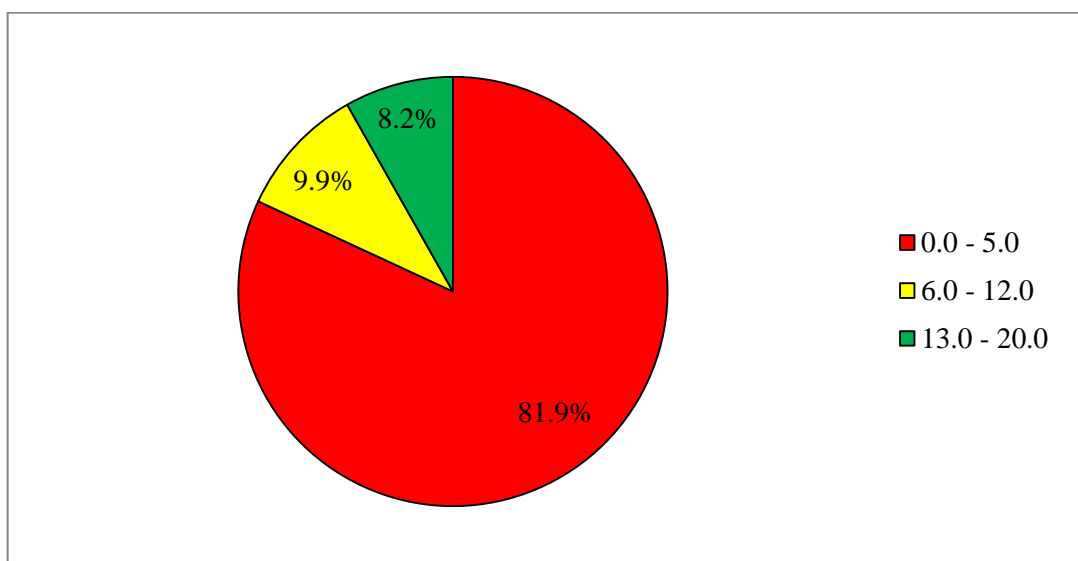


Figure 5: Percentage of the Students' Performance in Question 5.

The students who performed poorly in this question (81.9%) were not able to prepare the three column cash book. Majority of them left the question unattempted. This implies that either the students could not interpret the demands of the question or had no knowledge on the subject matter. The analysis of students' responses shows that some students in this group prepared a trial balance instead of the three column cash book. This response suggests that the students lacked knowledge of the three column cash book and could not distinguish it from the trial balance. Moreover, it was observed that some students in this category prepared cash account instead of the three column cash book. This means that they could not distinguish the three column cash book from the cash account. Further observation indicated that other students in this group prepared a table with columns for date, particulars and amount in which they listed the transactions in ascending order from 3rd April to 20th April, and summed up the amounts for these transactions to obtain the total amount. This response indicates that the students lacked not only the knowledge of the specimen of the three column cash book, but also the application of the principle of double entry in recording the financial transactions in the three column cash book. It was also established that some students copied the transactions as they appear on the question paper. This implies that the students either failed to interpret the demands of the question or had no knowledge on the content. Extract 5.1 is a sample of a poor response from a student who prepared a table of date, particulars, folio and amount in response to this question.

date	Particular	Folio	amount	date	Particular	Folio	amount
1 April	Cash		11,000	3	Dempeo	2	16,000
2 April	bank	1	38,500	4	L. mubh		10,000
6 April	R. jiedy		12,000	5	S. Jged	3	12,000
7 April	L. andrew		20,000	9	L. mubh		5
8 April	E. oembo	4	28,000	17	L. Dempeo		25
9 April	R. jiedy	5	25	20	Nis. muelongo	7	63010
10 April	R. jiedy	6	15,000	28	N. muelongo		648500
15 April	R. jiedy	8	24,000				
25 April	L. mubh:		25				
	S. Jged		648500				
			63010				

Extract 5.1: A sample of a Poor Response from one of the Students

The students who had average performance (9.9%) were able to prepare the three column cash book. They prepared the three column cash book in its proper format and skillfully applied the principle of double entry to record the transactions. However, their accounting records contained some reversed entries, omissions, wrong narrations and wrong balances; hence they could not score good marks. Their scores ranged from 6 to 12 marks. These responses indicate that the students had satisfactory knowledge and skills on the preparation of the three column cash book.

The students who performed well (8.2%) were able to draw the three column cash book in its proper format; they also followed the rule for debiting and crediting accounts. They accurately balanced off the cash book which clearly show the carry forward and brought forward of balances for bank and cash accounts respectively. The students in this category analyzed the transactions, made accurate calculations of discounts and correct entries into the appropriate discounts columns. These excellent responses to the question suggest that the students had adequate knowledge and skills on the preparation of the three column cash book. Extract 5.2 is illustrative of a good response from a student who scored all the 20 marks of the question.

MRS. MWALONGO'S THREE COLUMN CASH BOOK.											
DR						CR					
Date	Details	F	Cash	Bank	Disc. Allowed	Date	Details	F	Cash	Bank	Disc. Received
1/1	Balance	b/d	11000	38,500		7/1	R. Fredy			11700	300
3/4	L. Mushi			9500	500	10/4	Cash	"c"		15000	
10/4	Bank	"c"	15000			20/4	Wages			31500	
17/4	L. Sempeo			15600	400	20/4	L. Andrew			19000	1000
20/4	S. Sogodi			11700	300	28/4	E. Sebogo			27,300	700
30/4	Balance	c/d		29200		30/4	Balance	c/d	26000		
			26,000	104500	1200				26,000	104500	2000
1/5	Balance	b/d	26,000			1/5	Balance	b/d		29200	

Extract 5.2: A Sample of a Good Response from a Student

2.6 Question 6: Petty Cash Book

The question required the students to record the given transactions in T. Thomas's Petty Cash Book for the month of February 2017 and show the restoration of the petty cash to the imprest amount as on 1st March 2017. The students were required to use analysis columns for Wages, Stationery, Postage and Ledger.

The question was attempted by 100 percent of the students, out of which 30.3 percent scored from 0 to 5 marks, 13.9 percent scored from 6 to 12 and 55.8 percent scored from 13 to 20 marks out of the 20 allotted marks. The general performance of students in this question was good because 69.7 percent of the students scored at least 30 percent of the total marks.

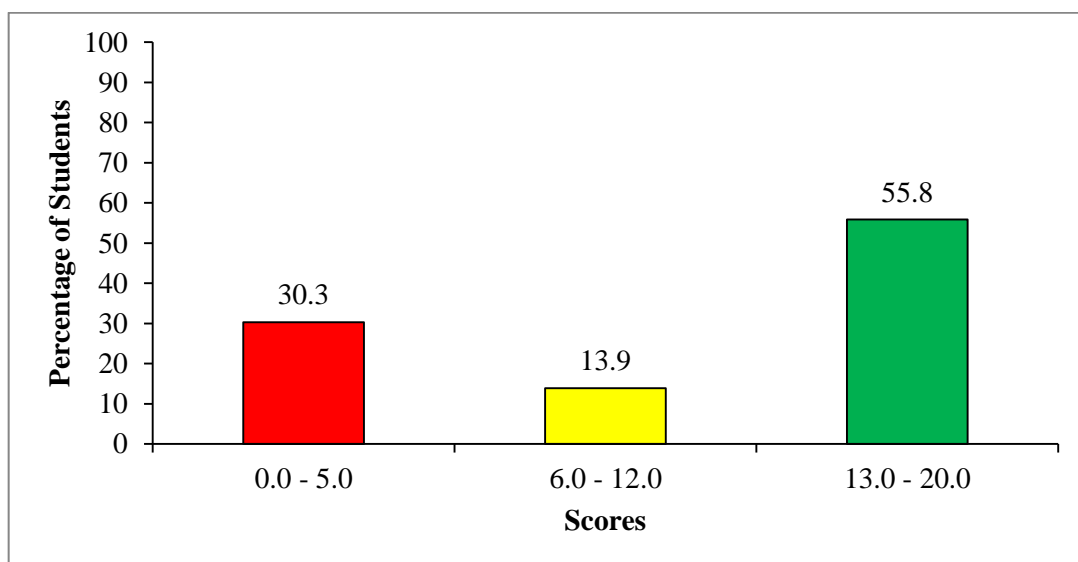


Figure 6: Percentage of the Students' Performance in Question 6

The students who performed well in this question (55.8%) were able to draw the Petty Cash Book showing clearly the analysis columns for Wages, Stationery, Postage and Ledger Accounts. Moreover, they were able to analyze the transactions and enter them into their appropriate columns in the Petty Cash Book and recorded the restoration of the petty cash to the imprest amount as on 1st March 2017. These good responses to the question indicate that the students had sufficient knowledge on the preparation of Petty Cash Book. Extract 6.1 is a sample of a good response from one of the students who prepared the Petty Cash Book correctly.

T. THOMAS'									
PETTY CASH BOOK									
Receipt	Date	Details	Paid	Amount	Analysis columns				
	2017				Wages	Stationery	Postage	Ledger	
4670	Feb 1	Cash							
45330	Feb 1	Cash							
	Feb 3	Wages		8760	8760	-	-	-	
	Feb 7	Postage stamps		2940	-	-	2940	-	
	Feb 10	Wages		9110	9110	-	-	-	
	Feb 14	Envelope		2280	-	2280	-	-	
	Feb 17	Wages		8840	8840	-	-	-	
	Feb 20	J. Mureithi		4160	-	-	-	4160	
	Feb 21	Stationery		2750	-	2750	-	-	
	Feb 24	Wages		8480	8480	-	-	-	
	Feb 28	Cash		47320	35190	5030	2940	4160	
	Feb 28	Balance c/d		2680					
50000				50000					
2680	b/d	Mar 1 Balance							
47320		Mar 1 Cash							

Extract 6.1: A Sample of a Good Response from a Student

The analysis of the students' responses in this question shows that the students who had average performance (13.9%) were able to draw the Petty Cash Book showing clearly the analysis columns for Wages, Stationery, Postage and Ledger Accounts correctly but could not make accurate analysis of some transactions. These errors in analyzing the transactions resulted into incorrect entries in the petty cash Book. Despite the mistakes in analyzing some transactions and their wrong entries in the Petty Cash Book, their average performance is an indication that these students had satisfactory knowledge and skills on the preparation of Petty Cash Book.

Further analysis of students' responses indicated that 30.3% of the students failed to prepare the Petty Cash Book. They scored from 0 to 5 marks out of the 20 marks of the question. Most of the students in this group failed to draw the Petty Cash Book in its proper format. Some students prepared ledger accounts with or without entries instead of the Petty Cash Book. These students could not distinguish the Petty Cash Book from the 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. Additionally, some students prepared a general journal instead of the Petty Cash Book. This response implies that, the students could not differentiate between the Petty Cash Book and the general journal. 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. Moreover, some students prepared a table with columns for date, details, amount and folio in the debit and credit side instead of the Petty Cash Book. This response suggests that the students had poor understanding of the specimen of the Petty Cash Book. Also, it was observed that a few students either could not interpret the demands of the question or they had no idea on the subject matter; hence, they ended up copying the transactions as they appear on the question paper and others left the question unattempted. Extract 6.2 is a sample of a poor response from a student who copied the transactions in a tabular form instead of preparing the Petty Cash Book.

Cash	Bank	Amount	
Cash	petty cash 1	13430	830
Cash	petty cash 1	11600	
Cash	petty cash 3	8750	360
Cash	petty cash 7	8390	
Cash	petty cash 10	12120	5780
Cash	petty cash 14	6340	
Cash	petty cash 17	6910	5680
Cash	petty cash 20	11230	800
Cash	petty cash 21	13150	
Cash	petty cash 24	1320	= 21440

Extract 6.2: A Sample of a Poor Response from a Student

2.7 Question 7: Statement of Financial Position

This question required the students to use the information provided to prepare G. George Statement of Financial Position, as at 31st December, 2017.

The question was attempted by 100 percent of the students, out of which 62.4 percent scored from 0 to 5 marks, 15.3 percent scored from 6 to 12 marks and 22.3 percent scored from 13 to 20 out of the 20 allotted marks. The general performance of students in this question was average because 37.6 percent of the students scored at least 30 percent of the allotted marks. Figure 7 shows the students' performance in question 7.

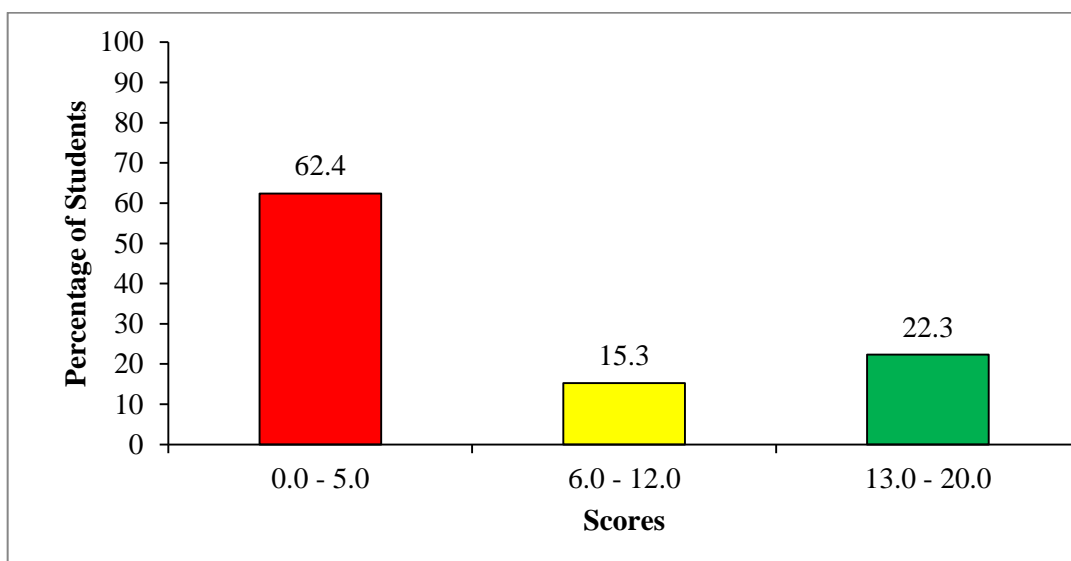


Figure 7: Percentage of the Students' Performance in Question 7

The students who performed poorly (62.4%) failed to prepare the Statement of Financial Position. This group scored from 0 to 5 marks out of the 20 marks of the question. The analysis of students' responses to the question showed that majority of the students in this category failed to interpret the demands of the question; therefore they skipped it. Additionally, some students prepared ledger accounts instead of the statement of financial position. This response implies that the students lacked not only the knowledge of the Statement of Financial Position, but also the ability to distinguish it from ledger accounts. Statement of Financial Position is a statement prepared by the business to show the financial position of the business at a particular date while ledger accounts are sections in the ledger book which are used to record financial transactions. Moreover, there were students who prepared a trial balance instead of the Statement of Financial Position. This suggests that the students could not differentiate between the statement of financial position and the Trial balance. Also, it was observed that some students in this group prepared a bank reconciliation statement instead of the statement of financial position. The bank reconciliation Statement is a statement prepared by the business to reconcile the difference between the balance as per bank statement and the balance as shown by the cash book. Therefore the contents of the bank reconciliation statement are quite different from the elements of the statement of financial position. This response has the implication that the students failed to interpret the demands of the question and could not differentiate the Statement of Financial Position from the Bank Reconciliation Statement. Further observation

was that some students who performed poorly in this question prepared a general journal instead of the statement of financial position. The general journal is a book of prime entry; hence it cannot be used to show the financial position of a business at any given date. This response is an indication that the students' lack knowledge and competence on the preparation of the statement of financial position. Nevertheless, there were students who copied the given information as they appear on the question paper. These responses indicate that the students had no knowledge on the preparation of the Statement of Financial Position. Extract 7.1 is a sample of a poor response from a student who copied the given information as they appear on the question paper and listed them under the heading of **Detail** and **Credite**.

Detail		Credite	
Sales	T2s 150,000		
	140,000	loan from k. ching T2s 200,000	
furniture	T2s 50,000	50,000	
Loan to mawajuma	T2s 50,000	loan from uncle T2s 31,270	
Buildings	T2s 50,000		
	T2s 50,000	land T2s	
Net profit			

Extract 7.1: A Sample of a Poor Response from a Student

The analysis shows further that 15.3 percent of the students who attempted this question had average performance. This category of students scored from 6 to 12 marks out of the 20 marks of the question. These students were able to draw the statement of financial position in its proper format. However, their analysis of the elements of statement of financial position was not as accurate as required. Some students in this group presented some items of income and expenses with assets. Also, it was observed that some students in this category omitted some items of assets and liabilities from the statement of financial position. Likewise, there were students who included some items of liabilities with assets and vice versa. 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 statement of financial position.

The students who performed well in this question (22.3%) were able to prepare the Statement of financial position. These students analyzed the elements of statement of financial position, drew the statement of financial position in its proper format and most of them made a clear and accurate presentation of assets and liabilities. However, a minimum of errors, omissions and misclassification of the items of assets and liabilities committed by some students in this category made their scores to vary from 13 to 20 marks. These responses to the question suggest that the students had sufficient knowledge and skills on the preparation of the statement of financial position. Extract 7.2 is a sample of a good response from one of the students who correctly prepared the Statement of Financial Position.

<u>G. GEORGE STATEMENT OF FINANCIAL POSITION</u> <u>AS AT 31ST DECEMBER 2017</u>		
	<u>Shs</u>	<u>Shs</u>
<u>Fixed assets</u>		
Furniture		50,000
Buildings		50,000
Land		50,000
Motor vehicle		50,000
Fixture and Fittings		<u>220,000</u>
Total fixed assets		420,000
<u>add: current assets</u>		
Stock	23,500	
Debtors	41,950	
Loan to Mwaajuma	<u>50,000</u>	115,450
Total assets		535,450
<u>less: long term liabilities</u>		
Loan from K. China	50,000	
Loan from Uncle	<u>150,000</u>	(200,000)
		335,450
<u>less: short term liabilities</u>		
Bank overdraft	39,320	
Creditors	<u>90,200</u>	(129,520)
Net assets		<u>205,870</u>
<u>Financed by:</u>		
Capital		200,000
<u>add: Not profit</u>		31,270
		231,270
<u>less: Drawings</u>		(25,400)
Net capital		<u>205,870</u>
Net capital	- - - - -	- - - - -

Extract 7.2: A Sample of a Good Response from a Student

3.0 ANALYSIS OF STUDENTS' PERFORMANCE PER TOPIC

The analysis of the students' responses in various topics indicate that the students performed well in *Bank Reconciliation*, *Books of Prime Entry*, and *Principle of Double Entry* (77%) (Question number 1) and *Petty Cash Book* (69.7%) (Question 6). The good performance implies that the students had sufficient knowledge on the various concepts tested, good application skills of the rule for debiting and crediting accounts and managed to express themselves well in the English language.

It was also established that some students got average performance in the topics of *Government Accounting and Budgeting* (62.9%) (Question number 2) and *Preparation of Statement of Financial Position* (37.6%) (Question 7). The performance in *Government Accounting and Budgeting* was a result of the students' insufficient knowledge on the tested concepts in government accounting. Likewise, the performance in the topic of *Preparation of Statement of Financial Position* was due to students' limited understanding and analytical skills on those areas.

The analysis further shows that the students performed poorly in the topics of *Elementary Financial Statements* (20.5%) (Question number 3), *Introduction to Book Keeping* (19%) (Question number 4) and *Three Column Cash Book* (18.1%) (Question 5). The performance in these topics can be attributed to factors such as misinterpretation of the requirements of the questions, lack of knowledge of the rule for debiting and crediting accounts and poor proficiency in the English language.

4.0 CONCLUSION

The analysis of students' item responses in Book Keeping for the Form Two National Assessment for the year 2019 shows that the students' general performance in this subject was average.

The analysis of students' responses in each topic shows that the students performed well in *Bank Reconciliation*, *Books of Prime Entry*, *Principle of Double Entry* and *Petty Cash Book* topics. The performance in these topics was partly attributed to the students' ability to interpret the demands of the questions, but also good analytical skills and mastery of the rule for debiting and crediting accounts were among the factors that enabled them to provide correct responses. Additionally, good proficiency in the English language was an added advantage.

The analysis shows further that, the students had average performance in *Government Accounting and Budgeting* and *Preparation of Statement of Financial Position*. This performance was influenced by students' inadequate knowledge and analytical skills on the tested concepts in government accounting.

The analysis indicates that the candidates performed poorly in the topics of *Elementary Financial Statements*, *Introduction to Book Keeping* and *Three Column Cash Book*. It was established that in these topics, the students had challenges in interpreting the requirements of the questions, and lacked analytical skills and ability to apply the rule for debiting and crediting accounts. Additionally, students in this category demonstrated poor mastery of the English language, hence could not express some of the concepts well. The students' performance per topic is summarized in the attached *Appendix*.

5.0 RECOMENDATIONS

In order to improve the students' performance in Book Keeping in the future Form Two National Assessments the following are recommended:

- (a) Teachers should use various sources of information like Library and Internet and guide students in groups to identify the users of accounting information/financial statements and search for the meaning of common terms used in *Government Accounting and Budgeting* and Book Keeping subject in general; including *Account, Debtors, Current liabilities* and *Double entry book keeping system*.
- (b) Teachers should give emphasis to challenging topics such as Three Column Cash Book, Introduction to Book Keeping and Elementary Financial Statements by providing assignments and classroom exercises regularly. The students should work on the assignments, present in class and teachers make clarification and guide students to make corrections.
- (c) Students should be taught how to identify the demands of examination questions and learn how to provide responses that satisfy the requirements of the questions.
- (d) Students should spend enough time practicing English Language. They should be assigned tasks which will improve their writing, speaking, reading and listening skills.

Summary of the Students' Performance per topic for the Year 2019

S/N	Topics/Sub Topics	FTNA 2019		
		Number of Questions	Percentage of students who scored 30% or above	Remarks
1	Bank Reconciliation, Introduction to Book Keeping, Elementary Financial Statements, Books of Prime Entry and Principle of Double Entry	1	77	Good
2	Petty Cash Book	1	69.7	Good
3	Government Accounting and Budgeting	1	62.9	Average
4	Preparation of Statement of Financial Position	1	37.6	Average
5	Elementary Financial Statements	1	20.5	Weak
6	Introduction to Book Keeping	1	19	Weak
7	Three Column Cash Book	1	18.1	Weak

