



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY  
NATIONAL EXAMINATIONS COUNCIL OF TANZANIA



**STUDENTS' ITEM RESPONSE ANALYSIS  
REPORT ON THE FORM TWO NATIONAL  
ASSESSMENT (FTNA) 2023**

**BOOK KEEPING**



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**062 BOOK KEEPING**

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## FOREWORD

This report presents the Students' Item Response Analysis (SIRA) on the Form Two Book Keeping National Assessment which was conducted in November 2023. The report intends to provide feedback to all education stakeholders on the factors that contributed to the students' performance in Book Keeping.

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

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

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

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



Dr. Said Ally Mohamed  
**EXECUTIVE SECRETARY**

## 1.0 INTRODUCTION

This report presents the analysis of students' performance in the Book Keeping subject on the Form Two National Assessment (FTNA) that was conducted in November 2023. The assessment paper tested the students' competence in the topics outlined in the 2016 Book Keeping Syllabus for Ordinary Secondary Education and was set in accordance with the Form Two National Assessment format.

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

In the year 2023, a total of 70,994 students sat for the Book Keeping Form Two National Assessment (FTNA). Among them 37,516 (52.84%) passed. The performance has increased by 1.36 per cent when compared to the performance in FTNA 2022, whereby 38,311 (51.48%) passed. The detailed students' performance in the Form Two National Assessment for the year 2023 is presented in **Table 1**.

**Table 1: Students' Performance in FTNA 2023**

Sex	Performance Grades					Passed	
	A	B	C	D	F	Number	Percentage
<b>M</b>	1,164	1,684	6,591	7,327	15,125	16,766	52.57
<b>F</b>	1,468	1,975	7,941	9,366	18,353	20,750	53.06
<b>Total</b>	2,632	3,659	14,532	16,693	33,478	37,516	52.84

Table 1 shows that the number of females who passed with grades A, B, C and D in FTNA 2023 outweighs that of males. However, the number of females who failed is greater than that of males.

The report presents a performance analysis for each question in the question paper. The goal is to show the requirement of each question versus the strengths and weaknesses of the students' responses. Moreover, the report highlights the possible reasons for the observed performance in each

question. In addition, some extracts of students' responses and figures are used to illustrate the samples of students' performance in the presented cases.

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

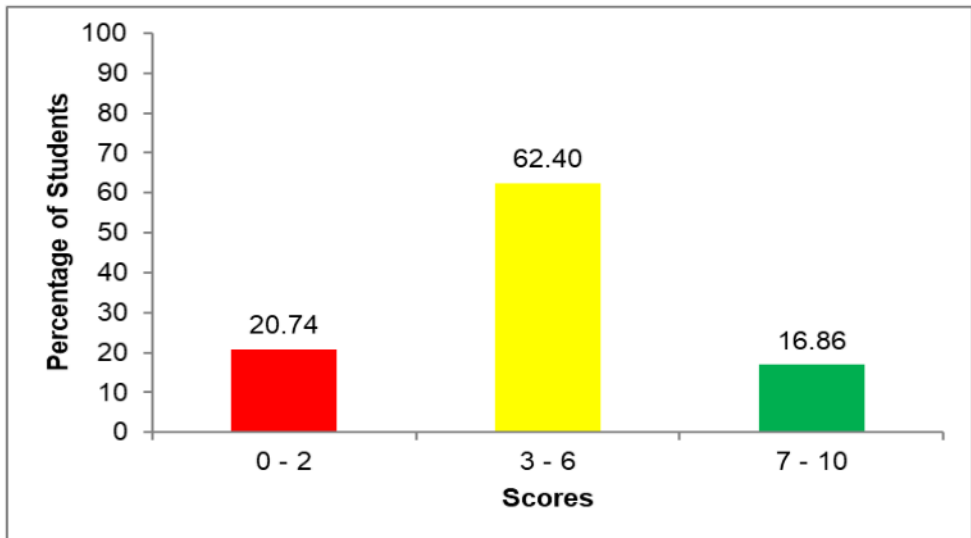
The report winds up with a conclusion and recommendation sections which are thought to be useful to teachers, students and other education stakeholders mainly for improvement of the teaching and learning of the Book Keeping subject.

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

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

Question one consisted of ten multiple choice items, (i) to (x) with a weight of 1 mark each. The students were required to choose the correct answer from the given alternatives and write its letter in the box provided. The question items were set from seven (7) topics, namely; *Introduction to Book-Keeping, Principle of Double Entry, Trial Balance, Elementary Financial Statements, Columnar Cash Books, Books of Prime Entry and Correction of Errors.*

The question was attempted by 71,242 (100%) students, out of these, 14,779 (20.74%) scored from 0 to 2 marks, 44,449 (62.40%) scored from 3 to 6 marks and 12,014 (16.86%) scored from 7 to 10 marks. The general students' performance was good since 56,463 (79.26%) students scored from 3 to 10 marks. Figure 1 shows the distribution of the students' scores in question 1.



**Figure 1:** *Distribution of the students' scores in question 1*

In item (i), students were required to select a response which represents a concept on which the assumption that the business is to continue for a foreseeable future is based. The correct response was *A the going concern concept*. Students who had adequate comprehension of the basic principles and concepts of accounting were able to locate and select the correct response. However, students who missed the correct response by selecting *B the historical cost concept*, *C the duality concept* and *D the business entity concept* had limited knowledge on the basic accounting principles.

As for item (ii), this required students to identify a response representing impersonal account. The correct answer was *C Real and nominal*. Students who had adequate knowledge about the classification of accounts were able to provide the correct answer while students who chose other alternatives like *A Shihata Ltd and real*; *B Masumbuko and nominal* could not distinguish between personal and impersonal accounts and those who opted *D Cash and creditors* lacked sufficient knowledge of the difference between personal and real accounts.

In item (iii), students were asked to identify a response which describes the correct entry for the purchase of goods on credit by Mr. Munga from Jese. The correct answer was *A Debit purchases, and Credit Jese*. The students' item response analysis showed that, students who chose the correct answer were competent in using the principle of double entry in recording business transactions. On the other hand, students who selected distractors like *B Debit Jese and Credit purchases* lacked the knowledge about the goods



bought that they represent inventory coming in for Mr. Munga and needs a debit entry and the appropriate account is purchases. In the second aspect of the transaction Jese is giving out the goods to Mr. Munga; hence his account needs a credit entry. Similarly, those who chose C *Debit Munga, Credit Jese* were not competent about the rule for debiting and crediting accounts. On the other hand, those who opted for D *Debit cash, Credit purchases* failed to distinguish the accounting entries for cash and credit transactions.

Item (iv) required the students to identify the name of the opening balance of an account in the beginning of a financial year. The correct answer was B *Balance brought down*. This response was selected by students who were competent in balancing off the accounts. Students who opted for distractors A *Balance carried down* demonstrated their incompetence in balancing off accounts as they failed to realise that *balance carried down* is used to indicate a balance in an account at the end of the financial year. Furthermore, students who opted for C *Credit balance* lacked the knowledge about *credit balance* as the term used to explain an account that has more monetary amount on its credit side as opposed for a balance of an account in the beginning of the financial year. Students' item response analysis showed that those who chose D *Debit balance* had the same problem as those who chose C. The term debit balance explains that an account has more money value on its debit side.

In item (v) students were given the following scenario: *The following information was extracted from the financial statements of Dada Traders: Furniture TZS 10,000,000; machine TZS 52,000,000; bank TZS 15,000,000; liabilities TZS 16,000,000. How much would be the amount of capital?* The correct answer was B *TZS 61,000,000*, which was selected by students who had adequate knowledge about the accounting equation and its application. Students who chose other alternatives like A *TZS 77, 000, 000*, C *TZS 16,000,000*, and D *TZS 67,000,000* seemed to lack sufficient knowledge and skills in using the accounting equation in computing the amounts of capital, assets and liabilities.

Item (vi) aimed to test students' competence in computation of cash discounts. Students were provided the following scenario: *Katuma sold goods for TZS 5,000,000 allowing a cash discount of 5%. How much will be recorded in the three column cash book as discount?* The correct answer was B *TZS 250,000*. Students who had sufficient knowledge and skills in

the computation of cash discounts were able to locate and choose the correct response. Students who opted for distractors A *TZS 4,750,000*, C *TZS 500,000*, or D *TZS 5,250,000* demonstrated their incompetence in the computation of cash discounts.

Item (vii) intended to test students' ability to analyse petty expenditures. Students were given the following scenario: *Mr. Juma, a sole trader, maintains a petty cash book under the imprest system. During the month of July 2021, he paid TZS 100,000 for staff retreat tour. Which column of the petty cash book will be used to record this expenditure?* The correct answer was A *Traveling expenses*. Students who selected the correct response demonstrated their competence in analyzing petty cash expenditures in relation to the analytical columns of the petty cash book. On the other hand, students who missed the correct response by choosing alternatives B *Office expenses*, C *Postage expense*, or D *Ledger accounts* were not competent in recording petty cash transactions in a petty cash book.

In item (viii), students were required to select a response which describes the major purpose of preparing a trial balance. The correct response was D *to test the accuracy of double entry recording*. Students who chose the correct answer demonstrated their knowledge about the major purpose of preparing a trial balance. The students who chose distracter A *Checking the correctness of posting the accounting records* lacked the knowledge that one of the limitations of the trial balance is failure to detect reversal of entries in the accounts which is posting of accounting entries to the wrong sides of the accounts affected by the transaction. Those who opted for B *to test the completeness of recording the transactions* and C *Checking the levels of omissions of transactions in the accounting records* failed to realise that errors of omission cannot be detected by the trial balance.

The following scenario was provided to students in item (ix): *Allen withdrew TZS 500,000 cash from bank for personal use. What should be the double entry for this transaction?* The correct answer was C *Debit drawing account, credit bank account*. The students who were competent in the application of the principle of double entry in recording business transactions were able to identify the correct response. While students who chose incorrect alternatives like A *Debit cash account, credit bank account* failed to distinguish between contra entries and normal entries. Similarly, students who chose D *Debit drawing account, credit cash account* demonstrated their incompetence in understanding the rule for debiting and

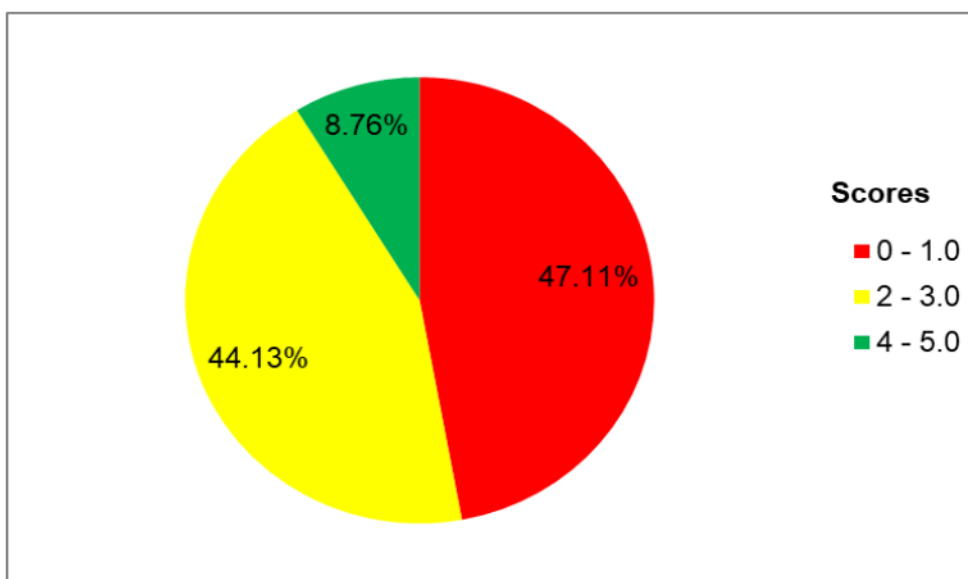
crediting accounts. In the presented scenario, crediting cash account would mean failure to identify the account to be credited in recording the transaction.

In item (x), students were required to identify the account which would be affected if the sales day book is understated. The correct response was C *Sales account* and was selected by students with good knowledge and competence in the posting of accounting entries from the books of original entry to the ledger accounts. Students who opted for distractors A *Suspense account* and B *Debtors account* failed to realise that the understatement of the sales ledger which affects the total credit sales for the period is posted to sales account in the general ledger. In addition, those who selected D *Supplier's account* lacked the knowledge about sales day book that it is for recording daily credit sales to customers and not purchases from suppliers.

## 2.2 Question 2: Government Accounting and Budgeting

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

The question was attempted by 71,242 (100%) students, out of these, 33,563 (47.11%) scored from 0 to 1 marks, 31,440 (44.13%) scored from 2 to 3 marks and 6,239 (8.76%) scored from 4 to 5 marks. The general performance of the students was average since 37,679 (52.89%) students scored from 2 to 5 marks. The distribution of the students' scores in this question is shown in figure 2.



**Figure 2:** *Distribution of the students' scores in question 2*

In item (i), students were required to select a response which matches correctly with charges imposed on individuals who do not obey the laws of the country. The correct response was D *Fines and penalties*. This response was selected by students who had good knowledge of various sources of government revenue. However, those who selected A *Revenue from the public property* failed to distinguish between *revenue from public property* and *finer and penalties* as sources of government revenue. Likewise, those who chose B *Licenses and fees* lacked the knowledge about *finer and penalties* as punishments for not complying with the laws of the country while *licenses and fees* are contributions by individuals in the form of cost sharing for enjoying the services offered by the government. Similarly, those who matched the item with other responses indicated to have limited knowledge of various sources of government revenue.

Item (ii) required the students to select a response which matches correctly with collections charged for services rendered by the government. The correct response was B *Licenses and fees* which was chosen by the competent students. However, students who matched the item with other responses like E *interest received from investments*, D *finer and penalties* or F *dividends from parastatals* missed the correct response because of limited comprehension of various sources of government revenue.

In item (iii), students were asked to choose a response which matches correctly with income from business organizations that are wholly owned

by the government or where the government has a large shareholding percentage. The correct response was F *Dividends from parastatals*. Students who matched the item with the correct response demonstrated competence in understanding the sources of government revenue. However, students who selected incorrect responses like A *Revenue from public property* failed to distinguish revenue from public property from other sources of government revenue.

In item (iv), students were instructed to select a response which matches correctly with the amount borrowed from individuals, businesses or institutions within and outside the country. The correct response was G *Loans*. By selecting this response, it implies that the candidates had adequate knowledge about various sources of government revenue. However, those who matched the item with incorrect responses failed to differentiate loans from other sources of government revenue.

For item (v), students were required to select a response which matches correctly with income received from renting the property of the government. The correct response was A *Revenue from public property*. Students who were well informed about various sources of government revenue were able to locate the correct response. However, students who missed the correct response by selecting incorrect responses like B *Licenses and fees*, C *Tax*, E *Interest received from investment* and G *loans* failed to differentiate *revenue from public properties* from other sources of government revenue. Generally, failure to differentiate between sources of government revenue indicated lack of competence about the sources of government revenue.

### 2.3 Question 3: Books of Prime Entry

In this question, the students were given the following scenario: *Mr. Mashaka is a retailer dealing with buying and selling clothes. He recently bought clothes on credit from Kapala Traders. Immediately upon the receipt of the clothes, he returned some of the goods and issued a debit note to Kapala Traders. Why Mr. Mashaka returned some of the goods? Give five reasons.*

The question was attempted by 71,242 (100%) students, out of these, 32,749 (45.97%) scored from 0 to 2.5 marks, 20,006 (28.08%) scored from 3 to 6 marks and 18,487 (25.95%) scored from 6.5 to 10 marks. The students' general performance on this question was average as 38,493

(54.03%) students score from 3 to 10 marks. The distribution of the students' scores in this question is presented in Table 2.

**Table 2: Distribution of students' scores in question 3**

Score Range	Number of Students	Students Percentage
0-2.5	32,749	45.97%
3.0-6.0	20,006	28.08%
6.5-10	18,487	25.95%
<b>Total</b>	<b>71,242</b>	<b>100</b>

The data analysis of students' performance on this question shows that 32,749 (45.97%) scored from 0 to 2.5 marks. Further analysis on students' responses to this question indicates that some students in this category scored zero due to failure to interpret the requirement of the question. These students supplied information which was not related to what the question asked. For example, some students explained types of Book Keeping errors instead of the reasons for buyers to return the goods to suppliers after purchase. It was also observed from a considerable minority of the students who responded by describing factors which cause disagreement between cash book and bank statement balances such as *unpresented cheques, uncredited cheques, standing orders and bank charges*.

Additionally, some students supplied incomplete responses by listing one or two correct points without explanations. Such incomplete responses to the question suggest that students could not express themselves in the English language and had limited knowledge of the reasons which may prompt the buyer to return the purchased goods to suppliers.

Moreover, some students supplied meaningless phrases in relation to what the question asked. For example, a few candidates listed words such as *records, trial balance, loss and profit* as reasons for the buyer to return the purchased goods to the supplier. It was also noted that some students listed words like *high cost, high price, poor profit, poor trading condition* as reasons for Mr. Mashaka to return the goods to the supplier.

Likewise, a small proportion of students responded by writing *bad goods, goods are not good, transportation cost, fake goods and goods have mistakes* as reasons which may prompt the buyer to return the goods to the

supplier. These responses suggest that the students had not mastered the reasons which might prompt the buyer to return the purchased goods to the supplier. Extract 1 is a sample of the incorrect responses from one of the students.

(i) Errors of commission  
This is the type of error which identify the mistake of goods in a business that can affect the business do not to continuous well.

(ii) Errors of omission  
This is also another type of error which use to know if the goods in business are fixed or maintained in proper.

(iii) Errors of original entries  
Is the type of errors which used to know the original of goods, is where and which may be used to identify where is a goods coming from and which does it cost?

(iv) Compensating errors  
Is the errors which used to show if the errors is compensat and another errors or if it affected by another errors

Extract 1: A sample of the incorrect responses to question 3

In Extract 1, the student responded by describing Book Keeping errors instead of the reasons which may prompt the buyer to return the purchased goods to the supplier.

From the analysis of students' responses, it was learned that most of the 20,006 (28.08%) students who scored from 3 to 6 marks were able to recall the reasons for the buyers to return the purchased goods to suppliers by

giving two or three points. Other students in this category listed four or five reasons without explanations or they gave a few correct points with unclear or incorrect explanations. These responses suggest that the students had satisfactory knowledge about the reasons for the buyer to return purchased goods to suppliers.

Despite the weak and average performance observed to many students in this question, some students 18,487 (25.95%) were able to recall and provide clear descriptions of the required reasons. Their scores ranged from 6.5 to 10 marks. These good responses to the question suggest that the students had adequate knowledge about the reasons which may prompt the buyers to return the purchased goods to suppliers. Extract 2 is a sample of the correct responses from one of the students.

- (i) Some of the goods may be of the wrong size. There is a possibility that some of the goods that he had bought might have been of the wrong size. Assuming he ordered medium size clothes but some were in large size and small size clothes. Therefore he had to return some goods.
- (ii) Some of the goods may be of the wrong colour. Goods may be returned if there of the wrong colour of what was ordered hence needs to be return. Example if he had order black t-shirts and he received some of the t-shirt that were brown in colour he has to return them.
- (iii) It may have more or excess of what was ordered. Once a customer receives excess goods or more goods than what was ordered he is supposed to return them back. Example if he had ordered 30 t-shirts and he received 45 t-shirts, the excess t-shirts should be returned back.
- (iv) Some of the goods may have defects. A trader can buy goods that have defects. In goods like clothes the might be defective such as torn out clothes, mixed up colour clothes hence they are required to be returned back.

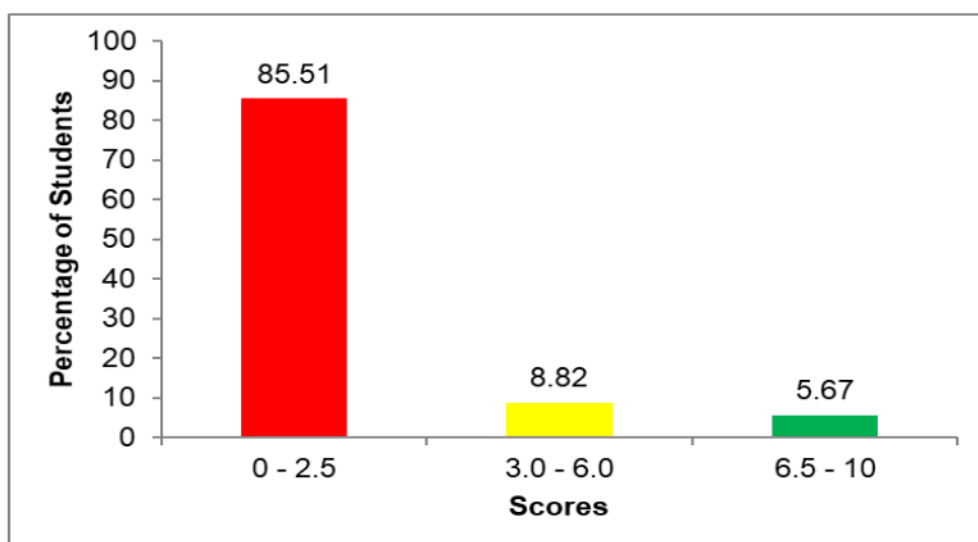
Extract 2: A sample of the correct responses to question 3



## 2.4 Question 4: Bank Reconciliation

This question had the following scenario: *MS Jamila received a bank statement from her bank and find that a cheque received from Mr. Kinubi TZS 4,500,000 and deposited into the bank has been dishonoured. Analyse five reasons for Mr. Kinubi's cheque to be dishonoured.*

The question was attempted by 71,242 (100%) students, out of these, 60,916 (85.51%) scored from 0 to 2.5 marks, 6,284 (8.82%) scored from 3 to 6 marks and only 4,042 (5.67%) scored from 6.5 to 10 marks. The students' general performance on this question was weak since only 10,326 (14.49%) students scored from 3 to 10 marks. Figure 3 illustrates the distribution of students' scores in question 4.



**Figure 3:** Distribution of the students' scores in question 4

Figure 3 shows that majority of the students 60,916 (85.51%) scored from 0 to 2.5 marks. These students failed to produce the expected responses due to lack of knowledge about the reasons which may cause banks to dishonor a customer's cheque. Some of the students listed a mixture of accounting errors and items that cause disagreement between the cash book and bank statement balances. For example, observation from the scripts of a small sample of students indicated that *bank charges, errors of original entries, standing orders, compensating errors, uncredited cheques* and *credit transfer* were listed as reasons for cheques to be dishonoured by banks.

Additionally, phrases like *written records, cash book, credit book, cheque book* and *poor information* were responses from another sample of

students' scripts. These phrases of words have no meaning in relation to what was asked by the question. Also, some students responded by writing *poor technology*, *doing mistakes for the bank*, *poor bank records* and *poor account balance* as reasons for cheques to be dishonoured by banks.

Moreover, there were students who misinterpreted the demands of the question. Consequently, they supplied information which was not related to what was asked by the question. For example, some students described the objectives of studying Book Keeping subject as causes for a cheque to be dishonoured by banks. Further observation from other samples of students' scripts showed descriptions of types of accounting errors and causes for disagreement between cash book and bank statement balances as caused for cheques to be dishonoured by banks.

Nevertheless, some students in this category produced incomplete responses. These students supplied one or two out of the required five reasons and they provided no descriptions of such reasons. This could be attributed to the students' inability to express themselves in the English language or lack of understanding of the concepts assessed. Extract 3 is a sample of the incorrect responses from a student in question 4.

- (i) .. Bank charges ..  
 - These bank charges occurs in the business when the money has to put a small amount of money for the bank that has to charge. so the money deposited there was no bank charges.
- (ii) .. Unpresented cheque ..  
 - The cheque has been dishonored because the cheque was not presented in the bank that's why the cheque has to be dishonored.
- (iii) .. Uncredited cheque ..  
 - The cheque was uncredited so that why the cheque has to be dishonored this is because the cheque that has been received has not credited in the bank that why has been dishonored.
- (iv) .. Standing order ..  
 - This is because the money that deposited into the bank

Extract 3: A sample of the incorrect responses to question 4

In Extract 3, the student described the causes for disagreement between cash book and bank statement balances instead of causes for banks to dishonor customers' cheques.

The analysis of students' responses showed that, 6,284 (8.82%) students who scored from 3 to 6 marks supplied a combination of correct and incorrect responses. On average, students in this category responded correctly to the three of the required responses. Many of these students listed the five reasons but failed to provide the descriptions about the listed

reasons. A few of them responded correctly by providing two or three of the required reasons. These responses suggest that, the students had satisfactory knowledge of the reasons that makes banks to dishonor deposited cheques by the bank customers.

Regardless of the weak performance by many students in this question, some students 4,042 (5.67%) scored from 6.5 to 10 marks. These students managed to supply the expected responses as they were able to recall and provided correct descriptions about the required reasons and scored all the 10 marks of the question. Others missed some marks due to slight errors, omissions and flaws in their descriptions. These responses suggest that the students were competent about what causes banks to dishonour customer's cheques. Extract 4 is a sample of the correct responses from one of the students.

- |       |  |
|-------|--|
| (i)   | Wrong signature on the cheque; Once there is any fraud or errors on the signature of giver on the cheque, the financial institutions would make the cheque dishonoured.  |
| (ii)  | Difference between the amount in figures and words; On the cheque once there is a difference between the written amount in figures/numbers and in words the financial institutions or bank would dishonour the cheque. |
| (iii) | Insufficient fund in the suppliers account; Once there is low amount in the suppliers/givers account compared to the cheque the bank may not allow an overdraft hence making the cheque dishonoured.                   |
| (iv)  | If the account is blocked by the bank; The givers account if its blocked by the bank.  |

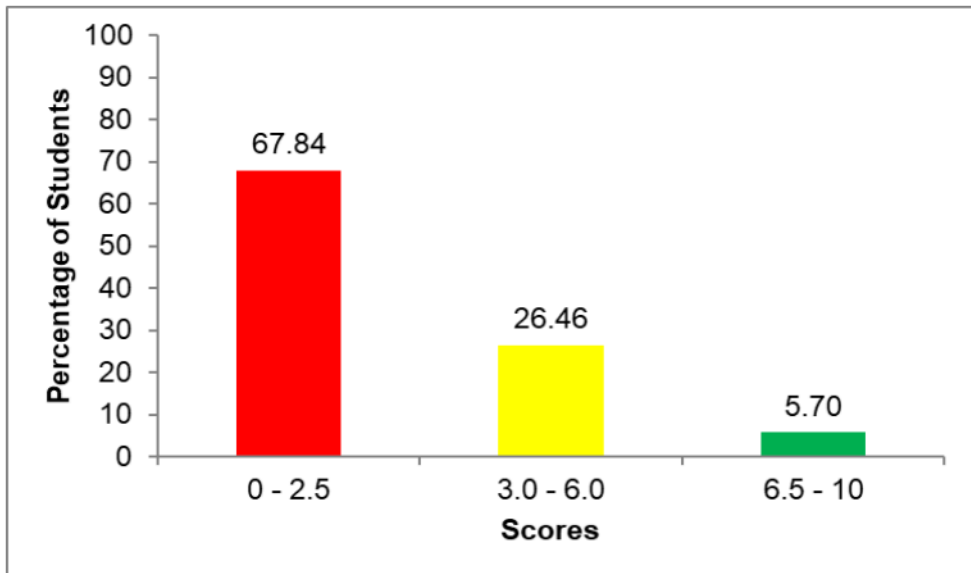
Extract 4: A sample of the correct responses to question 4

## 2.5 Question 5: Correction of Errors

The following information was given to students: *For each of the items (i) – (v) in the table, use the principle of double entry to correct the errors by writing in the appropriate columns the name of the accounts to be debited with the amount and the name of the account to be credited with the amount*

<b>Error description</b>	<b>Account to be debited</b>	<b>Account to be credited</b>
(i) A cash sale of TZS 500,00 has neither been debited nor credited in the accounting records		
(ii) Cash withdrawn from bank TZS 500,000 for office use has been debited to bank account and credited to cash account		
(iii) The Sales and Purchases day books have been overcast by TZS 200,000		
(iv) Cheque received from Jamila TZS 3,000,000 has been credited to Halima Account		
(v) Motor repairs TZS 400,000 has been debited to Motor car Account.		

This question was attempted by 71,242 (100%) students, out of these, 48,333 (67.84%) scored from 0 to 2.5 marks, 18,845 (26.46%) scored from 3 to 6 marks and 4,064 (5.70%) scored from 6.5 to 10 marks. The general performance of the students was average since 22,909 (32.16%) students scored from 3 to 10 marks. Figure 4 shows the distribution of the students' scores in question 5.



**Figure 4:** *Distribution of the students' scores in question 5*

From the analysis of students' responses, it was learned that out of 71,242 students who answered the question, 19,754 (27.73%) students scored 0. The major problem with these students was failure to interpret the requirement of the question. Many of them responded by writing the words *Debited* and *Credited* in the respective answer columns instead of writing the name of the account to be debited and the one to be credited with the amounts. Likewise, the 24,996 (40.11%) students who scored from 1 to 2.5 marks faced a number of challenges in answering the question. Among them, there were students who failed to respond to all the items of the question and others responded to one or two out of the five items of the question.

Additionally, some students were able to recall some of the appropriate accounts for correcting the errors but failed to compute the required amounts due to lack of arithmetical skills. Moreover, some students used the appropriate accounts but in the reversed order. In their responses, the account to be debited was credited and vice versa. Nevertheless, some students used wrong accounts to correct the given accounting errors in which the accounts to be debited and the one to be credited according to their responses were not the ones actually affected by the given accounting errors.

It was also noted that, some students reproduced the errors in their responses. Instead of correcting them they used the same accounts and

actions used in the description of the accounting error. These responses suggest that the students lacked the knowledge and skills in correction of accounting errors. Extract 5 is a sample of incorrect responses from one of the students.

<b>Error descriptions</b>	<b>Account to be debited</b>	<b>Account to be credited</b>
(i) A cash sale of TZS 5,000,000 has neither been debited nor credited in the accounting records.		5,000,000
(ii) Cash withdrawn from bank TZS 500,000 for office use has been debited to bank account and credited to cash account.	500,000	
(iii) The Sales and Purchases day books have been overcast by TZS 2,000,000.		2,000,000
(iv) Cheque received from Jamila TZS 3,000,000 has been credited to Halima Account.	3,000,000	
(v) Motor repairs TZS 400,000 has been debited to Motor car Account.		400,000

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

In Extract 5, the student reproduced the amounts as they appear in the error description column into the account to be debited or the account to be credited columns instead of writing the names of the accounts with the amounts together.

Further analysis on the students' responses shows that a total of 18,845 (26.46%) students had average performance. Most of these students were able to identify the accounts affected by the given accounting errors. However, their responses contained considerable omissions and reversed order of entries. A few of them performed inappropriate arithmetic operations which resulted into incorrect answers; hence, their scores varied from 3 to 6 marks. Their average performance is an indication that, these students had satisfactory knowledge and skills in the correction of accounting errors.

The analysis of the data for students' performance shows that a total of 4,064 (5.7%) students had good performance. The students in this category were able to produce the expected responses to the question. They used appropriate accounts and principles of double entry in correcting the given accounting errors. Moreover, many of the students under this category had

outstanding arithmetical skills. Their scores ranged from 6.5 to 10 marks depending on the level of errors in their responses. The correct responses to the question suggest that students were competent in the correction of accounting errors. Extract 6 is a sample of the correct responses from one of the students.

Error descriptions	Account to be debited	Account to be credited
(i) A cash sale of TZS 5,000,000 has neither been debited nor credited in the accounting records.	Cash Account TZS 5,000,000	Sales Account TZS 5,000,000
(ii) Cash withdrawn from bank TZS 500,000 for office use has been debited to bank account and credited to cash account.	Cash Account TZS 500,000	Bank Account TZS 500,000
(iii) The Sales and Purchases day books have been overcast by TZS 2,000,000.	Sales Account TZS 2,000,000	Purchases Account TZS 2,000,000
(iv) Cheque received from Jamila TZS 3,000,000 has been credited to Halima Account.	Halima Account TZS 3,000,000	Jamila Account TZS 3,000,000
(v) Motor repairs TZS 400,000 has been debited to Motor car Account.	Motor repairs TZS 400,000	Motor car Account TZS 400,000

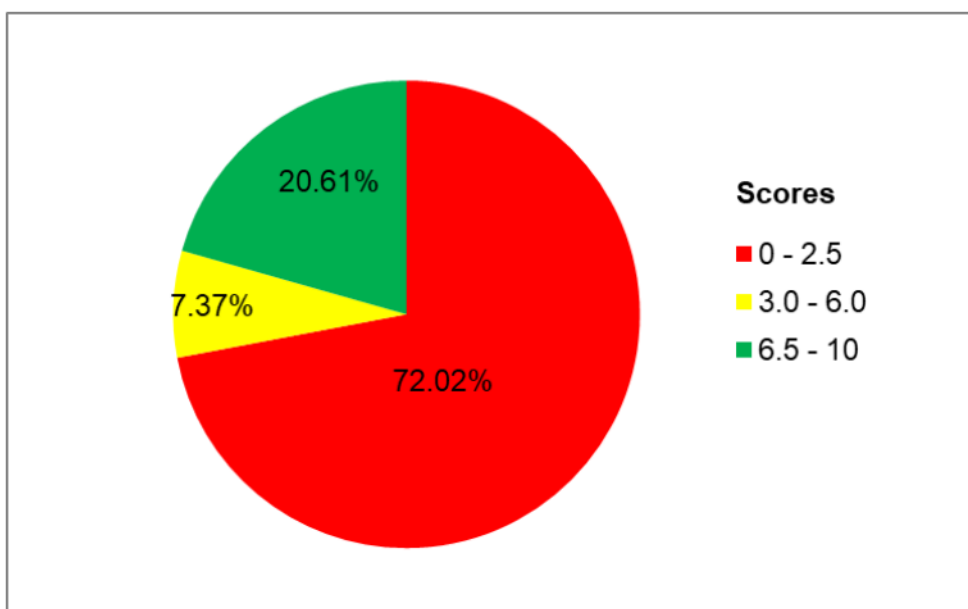
Extract 6: A sample of the correct responses to question 5

## 2.6 Question 6: Bank Reconciliation

In this question, students were provided with banking information relating to Mr. Jomo whose cash book balance differed from the bank statement balance for the month of December, 2021. The facts which caused the difference between the two balances were made available to students from which they had to prepare a bank reconciliation statement starting with balance as per bank statement.

The question was answered by 71,242 (100%) students, out of these, 51,307 (72.02%) scored from 0 to 2.5 marks, 5,254 (7.37%) scored from 3 to 6 marks and 14,681 (20.61%) scored from 6.5 to 10 marks. The general performance in this question was weak as only 19,935 (27.98%) students scored from 3 to 10 marks. Figure 5 shows the distribution of the students' scores in question 6.





**Figure 5:** *Distribution of the students' scores in question 6*

The data analysis for students' performance shows that 28,138 (39.50%) students scored 0. Likewise, students who scored from 1 to 2.5 marks demonstrated lack of competence in bank reconciliation. The analysis of students' responses shows that some students under this category listed all the causes for the difference between the two balances such as *unpresented cheques, uncredited cheques* and other items under the title 'Bank Reconciliation Statement'. Additionally, provision of incomplete responses to the question was a major problem with students who scored from 1 to 2.5 marks. For example, some students simply opened the specimen for bank reconciliation statement and recorded one or two items and others recorded the bank statement balance and one or two unpresented cheques.

Further analysis of the responses from a considerable sample of students' scripts revealed that some students listed the items in a reversed order by adding unpresented cheques to the balance as per bank statement and subtracting from it the uncredited cheques. Nevertheless, some students prepared an adjusted cash book instead of the bank reconciliation statement. Also, it was observed from a small sample of students' scripts that, cash account and other ledger accounts with a title 'Bank Reconciliation Statement' were prepared in response to the question. Such incorrect responses indicate students' lack of competence in the preparation of bank reconciliation statements. Extract 7 is a sample of the incorrect responses from a student.

THE BANK RECONCILIATION  
STATEMENT STARTING  
BALANCE AS PER BANK  
STATEMENT

Data given:

Balance as per cash book 15,000,000/=

Balance as per bank statement 17,500,000/=

Unpresented cheques:

- Tudu : 800,000/=
- Jado : 200,000/=
- Toto : 1,500,000/=
- Yebo : 1,100,000/=
- Rado : 400,000/=

Uncredited cheques:

- Tete : 100,000/=
- Lele : 250,000/=
- Dede : 150,000/=

Extract 7: A sample of the incorrect responses to question 6

In Extract 7, the student listed part of the information given on the question paper instead of preparing the required bank reconciliation statement.

The item analysis of students' responses also came up with evidence of average performance among the students. The average performance was observed from the scripts of students who scored from 3 to 6 marks. These students were able to prepare the bank reconciliation in its proper format. They started with the balance as per bank statement, added to it unpresented cheques together with other items like bank charges and standing order. Students subtracted from it the uncredited cheques together with items like credit transfer and dividends received by the bank on behalf

of Mr. Jomo. Their scores ranged from 3 to 6 marks depending on the level of accuracy and completeness of their responses. These scores are regarded as average performance which indicates satisfactory competence of the students in the preparation of bank statements.

Notwithstanding the fact that many students scored low marks in this question, a considerable proportion of 14,681 (20.61%) students scored from 6.5 to 10 marks, which is a good performance. These students were able to analyze the information provided in the question paper into two categories: - those which should be added to the balance as per bank statement and the ones that should be subtracted. Some of them scored all the 10 marks allocated to the question and others missed some marks due to minor errors and omissions. Such responses suggest that the students had sufficient knowledge and skills in preparation of bank reconciliation statements. Extract 8 is a sample of the correct responses from one of the students.

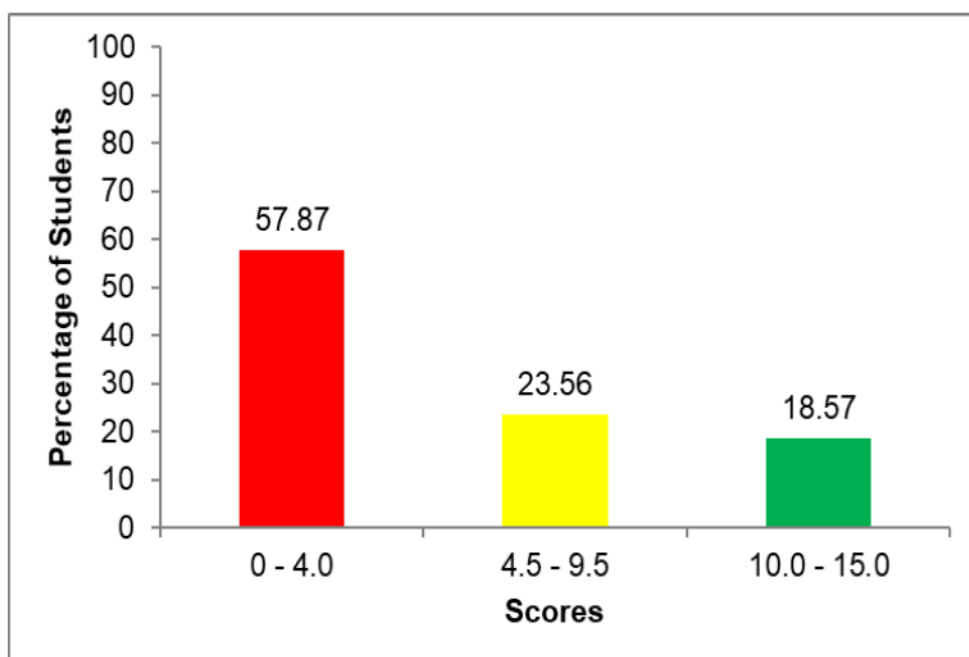
<u>MR. JOMO'S</u>		
<u>BANK RECONCILIATION STATEMENT ON 31<sup>st</sup> DEC 2021</u>		
Balance as per Bank statement		17 500 000
Add: Uncredited cheque		
Tete		
Tele	100 000	
Dede	250 000	
Kato	150 000	
Gege	1 000 000	
Jeje	350 000	
Bank charges	300 000	
standing order	300 000	
	<u>500 000</u>	
Less: Unpresented cheque		<u>3 000 000</u>
Tudo	800 000	
Jado	200 000	
Tabo	1 500 000	
Yeko	1 100 000	
Rodo	400 000	
Credit transfer	900 000	
Dividend	600 000	
	<u>6 500 000</u>	
Balance as per cash book		<u>(5 500 000)</u> 15,000,000

Extract 8: A sample of the correct responses to question 6

## 2.7 Question 7: Elementary Financial Statements

The students were given a Trial Balance which was extracted from the accounting records of Mr. Okelo for the year ending 31<sup>st</sup> December, 2021 with additional information. Then they were required to use the given trial balance and the additional information to prepare Mr. Okelo's Income Statement for the year ending 31<sup>st</sup> December, 2021 and Statement of Financial Position as at 31<sup>st</sup> December, 2021.

This question was attempted by 71,242 (100%) students, out of these, 41,224 (57.87%) scored from 0 to 4 marks, 16,787 (23.56%) scored from 4.5 to 9.5 marks and 13,231 (18.57%) scored from 10 to 15 marks. The general performance of students in this question was average since 30,018 (42.14%) students scored from 4.5 to 15 marks. The distribution of the students' scores is presented in figure 6.



**Figure 6:** *Distribution of the students' scores in question 7*

The item analysis of responses shows that 41,224 (57.86%) of students who scored from 0 to 4 marks faced a number of challenges in answering the question. Some students under this category accurately opened the specimen of the income statement but recorded in it a mixture of expenses, revenues, assets and liabilities. In a different sample of scripts, it was noted that some students prepared a trial balance and gave it a title of income statement. Also, there were students who opened the specimen of the

statement of financial position but presented in it a mixture of assets, drawings, liabilities, expenses, and revenues.

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

Nevertheless, it was observed that, a few students copied the items of assets, expenses, income, and liabilities and listed them in a combined income statement and statement of financial position without classifying them. Another observation was that, a considerable number of students demonstrated a lack of competence in the preparation of financial statements. They responded by writing the question number and titles of the income statement and statement of financial position; consequently, they were awarded zero. Extract 9 is a sample of the incorrect responses from one of the students.

<u>INCOME STATEMENT</u>		
MR. OKELLO		
Inventory	240,000	
Sales	1609000	1,840,000
Add: return in ward	160,000	
discount received	80,000	
Carriage in ward	80,000	(300,000)
		1,540,000
Purchases	1280,000	
Add: return outward	120,000	
discount allowed	120,000	
Carriage outward	160,000	1,680,000
		3320000
other expenses:		
postage	116,000	
motor van	800,000	
Buildings	1200,000	(2,116,000)
		1204000
Drawing		
Cash	320,000	
debtors	600,000	
creditors	1200,000	
capital	2336,000	4456000
the ending year 31 <sup>st</sup> December 2021		5660000

Extract 9: A sample of the incorrect responses to question 7

In extract 9, the student prepared a table of a mixed list of assets, liabilities, revenue, and expenses with a title *Income Statement Mr. Okello* instead of the required income statement and statement of financial position.

The item analysis also indicated that students who scored from 4.5 to 9.5 marks, were able to draw the specimen of financial statements in proper formats and used the correct titles for the statements. However, some of them failed to show the sub headings for revenue, expenses, non current assets, current assets, current liabilities, non current liabilities and capital/equity. Others used inappropriate sub headings for the items of assets, liabilities and capital.

Furthermore, students' responses under this category contained a mixture of correct and incorrect presentations of revenues and expenses in the income statement. The statement of financial position had correct and incorrect presentation of assets, and liabilities. Their scores varied from 4.5 to 9.5 marks depending on the level of completeness and correctness of their responses. These responses suggest that, students had satisfactory knowledge and skills in preparation of elementary financial statements.

On the other hand, 13,231 (18.57%) students who scored from 10 to 15 marks demonstrated competence in the preparation of elementary financial statements. These students were able to draw the specimen of the income statement and statement of financial position in their proper format. They also used correct titles for the financial statements, made proper presentation of their elements, and applied appropriate sub headings for the elements of income statement.

Additionally, students classified the elements of statement of financial position into non current assets, current assets, current liabilities, non current liabilities, and capital in the statement of financial position. However, minimum errors, omission, misclassification and miscalculations were observed in the students' responses. These caused their scores to differ from one student to another. These responses indicate that the students had mastered the skills in preparation of elementary financial statements. Extract 10 is a sample of the correct responses from a student who scored all the 10 marks of the question.

MR. OKELLO'S

INCOME STATEMENT		AS AT 31 <sup>st</sup> DEC 2021
Sales		1 600 000
less: return inward		(160 000)
Net sales		<u>1 440 000</u>
less: cost of goods sold		
Purchases	1 280 000	
add: opening stock	240 000	
Carriage inward	80 000	
	<u>1 600 000</u>	
Less: return outwards	(120 000)	
Cost of goods available for sale	<u>1 480 000</u>	
less: closing stock	(640 000)	
Cost of goods sold		<u>(840 000)</u>
Gross profit		600 000
Add: other incomes		
Discount received		80 000
		<u>680 000</u>
less: expenses		
Salaries	140 000	
postage	116 000	
Discount allowed	120 000	
Carriage outward	160 000	
		<u>(536 000)</u>
Net profit		<u>144 000</u>

MR. DKELLO'S		
STATEMENT OF FINANCIAL POSITION AS AT 31 <sup>ST</sup> DEC, 2021		
<u>FIXED ASSETS</u>	<u>TZS</u>	<u>TZS</u>
Motor van		800,000
Buildings		1,200,000
		<u>2,000,000</u>
<u>CURRENT ASSETS</u>		
Closing stock	640,000	
Cash	320,000	
Debtors	600,000	
		<u>1,560,000</u>
Total assets		<u>3,560,000</u>
<u>CURRENT LIABILITIES</u>		
Creditors	1,200,000	
Bank overdraft	240,000	
		<u>1,440,000</u>
<u>FINANCED BY</u>		
Capital	2,336,000	
Add: Net profit	144,000	
	<u>2,480,000</u>	
less: Drawings	360,000	
		<u>2,120,000</u>
Total equity and liabilities		<u>3,560,000</u>

Extract 10: A sample of the correct responses to question 7

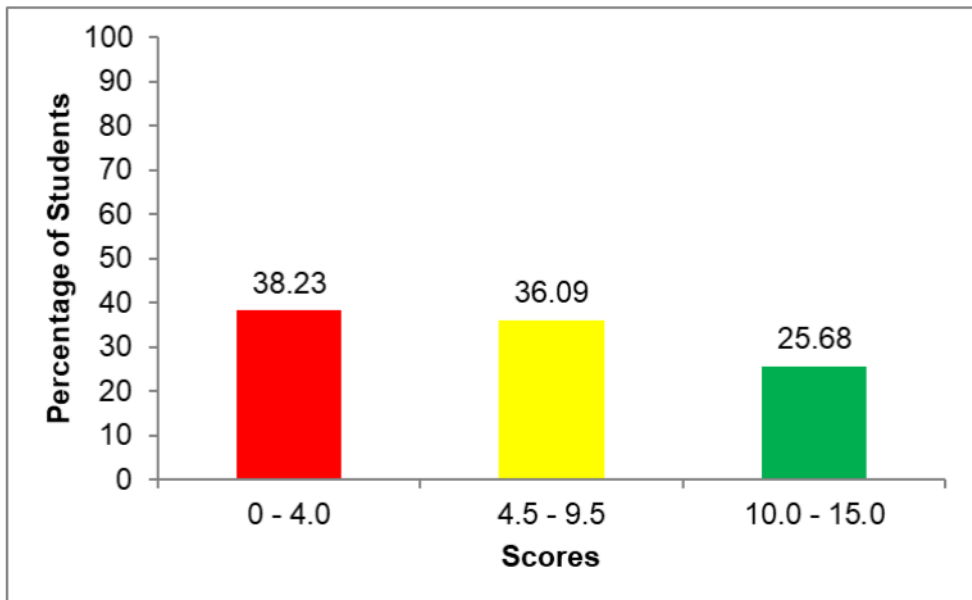
## 2.8 Question 8: Columnar Cash Books

In this question students were provided with a list of Baraka's business transactions for August, 2021 and were asked to record the transactions in Baraka's Two Column Cash Book. Balance off the Cash and Bank columns on 31<sup>st</sup> August 2021 and bring down the balances on 1<sup>st</sup> September, 2021.

The question was attempted by 71,242 (100%) students, out of these, 27,237 (38.23%) scored from 0 to 4 marks, 25,714 (36.09%) scored from 4.5 to 9.5 marks and 18,291 (25.68%) scored from 10 to 15 marks. The general performance of students in this question was average since 44,005



(61.77%) students scored from 4.5 to 15 marks. The distribution of the students' scores in this question is presented in figure 7.



**Figure 7:** *Distribution of the students' scores in question 8*

The analysis of responses shows that the 27,237 (38.23%) students who scored from 0 to 4 marks failed to prepare the two column cash book. Majority of them managed to open the account but they failed to record even a single entry in it. This implies that the students lacked the knowledge on the subject matter. The item analysis of students' responses shows that some students under this category prepared a trial balance instead of the two column cash book. This response suggests that the students lacked the skills in preparation of two column cash book and could not distinguish it from the trial balance.

Moreover, it was observed that some students in this group prepared the cash account instead of the two column cash book. This means that they could not distinguish the two column cash book from cash account. Further observation showed that other students in this group prepared a table with columns for date, particulars, and amount in which they listed all the transactions appearing on the question paper. This response suggests that the students lacked not only the knowledge of the specimen of the two column cash book, but also the application of the principle of double entry in recording the business transactions in the two column cash book.

However, some students managed to draw the specimen of the two column cash book but they recorded the transactions on the wrong side of the cash book. This implies that the students lacked the skills of using the principle of double entry in recording business transactions. Extract 11 is a sample of the incorrect responses from one of the students.

BARAKAS BANK ACCOUNT As at 31 <sup>st</sup> Dec 2021				CR		
Particular	F	Amount	Date	Particular	F	Amount
Capital	1	6,000,000	Aug 3 <sup>rd</sup>	Popcorn Ltd	2	800,000
J.J. Brothers	5	1,000,000	9 <sup>th</sup>	Equipment	4	4,500,000
Akiba bank	6	3,000,000	21 <sup>st</sup>	Cash	7	1,000,000
Cash	7	2,000,000	22 <sup>nd</sup>	Rates	8	750,000
Balance	old	1,435,000	25 <sup>th</sup>	Wages	9	4,000,000
		6,835,000	26 <sup>th</sup>	Cash	7	150,000
			27 <sup>th</sup>	Purchases	10	100,000
			28 <sup>th</sup>	Rent	11	150,000
			30 <sup>th</sup>	Cash	10	75,000
			31	Salaries	12	100,000
		11,635,000	31 <sup>st</sup>	Balance	old	11,635,000
						6,835,000

Extract 11: A sample of the incorrect responses to question 8

In Extract 11, the student prepared a bank account instead of the required Two Column Cash Book.

Further analysis of students' responses showed that 25,714 (36.09%) students who scored from 4.5 to 9.5 marks were able to draw the specimen of the two column cash book in its proper format and they managed to correctly record a satisfactory number of the given transactions. However, their responses contained some errors, omissions and transactions recorded on the wrong sides of the cash book. Their scores varied from 4.5 to 9.5 marks depending on the level of accuracy and completeness of their

responses. These scores indicate that the students had satisfactory knowledge and skills in preparation of two column cash book.

The data analysis for students' performance shows that a total of 18,291 (25.68%) students scored from 10 to 15 marks. These students demonstrated sufficient knowledge and practical skills in preparation of the two column cash book. Most of them were able to draw the specimen of the two column cash book in its proper format. They also made a correct analysis of the given transactions by identifying the ones to be recorded on the debit side of the cash book and those to be credited.

Additionally, the students successfully balanced the cash and bank columns of the cash book and brought down the balance on 1<sup>st</sup> September 2021 as in the question. However, minimum errors, omission and miscalculations were observed in the students' responses. These caused their scores to differ from 10 to 15 marks. Nonetheless, the good responses on the question implies that, the students had mastered the skills in preparation of the two column cash book. Extract 12 is a sample of the correct responses from one of the students.

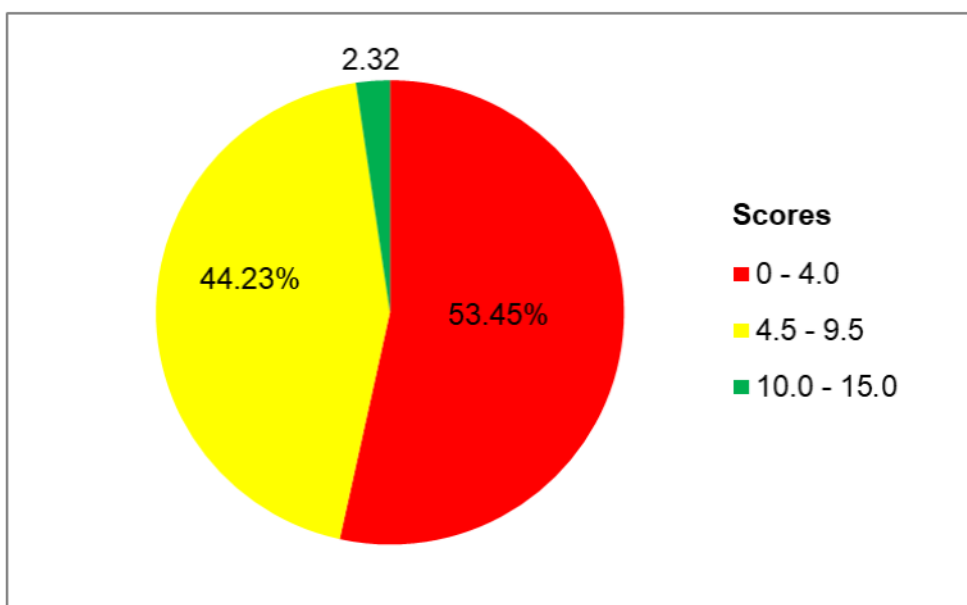
BARAKA'S TWO COLUMN CASH BOOK									
DR								CR	
Date	Particular	F	Cash	Bank	Date	Particular	f	Cash	Bank
Aug 1	Balance	By	800,000	6,000,000	Aug 2	Rent		300,000	
6 <sup>th</sup>	J-J Brothers		1,000,000	1,000,000	3 <sup>rd</sup>	Pop corn			800,000
7 <sup>th</sup>	Sales		750,000		4 <sup>th</sup>	Business equipment			4,500,000
15 <sup>th</sup>	Sales			5,000,000	10 <sup>th</sup>	Joshua		900,000	
20 <sup>th</sup>	Loan (Akiba)			3,000,000	21 <sup>st</sup>	Cash	C		1,000,000
21 <sup>st</sup>	Bank	C	1,000,000		23 <sup>rd</sup>	Rates			750,000
23 <sup>rd</sup>	Sales		900,000		24 <sup>th</sup>	Sundry expenses		120,000	
25 <sup>th</sup>	Cash	C		200,000	25 <sup>th</sup>	Wages			4,000,000
26 <sup>th</sup>	Bank	C	150,000		25 <sup>th</sup>	Bank	C	200,000	
29 <sup>th</sup>	Sales		400,000		26 <sup>th</sup>	Cash	C		150,000
					27 <sup>th</sup>	Purchases			100,000
					28 <sup>th</sup>	Rent			150,000
					29 <sup>th</sup>	Gas		100,000	
					30	Drawings		75,000	
					31	James			100,000
					31	Balance	By	2,305,000	3,650,000
			4,000,000	15,200,000				4,000,000	15,200,000
1 <sup>st</sup> Sept	Balance	By	2,305,000	3,650,000					

Extract 12: A sample of the correct responses to question 8

## 2.9 Question 9: Correction of Errors

Students in this question were provided with a list of ledger balances and Book Keeping errors from the accounting records of Marengo, a business man whose Trial Balance failed to balance. Then they were required to use the information provided to prepare Journal entries to rectify the errors, suspense account and construct a corrected Trial Balance for Marengo as at 31<sup>st</sup> December, 2021.

The question was attempted by 71,242 (100%) students, out of these, 38,076 (53.45%) scored from 0 to 4 marks, 31,509 (44.23%) scored from 4.5 to 9.5 marks and 1,657 (2.32%) scored from 10 to 15 marks. The performance of the students in this question was weak since 33,166 (46.55%) students scored from 4.5 to 15 marks. The distribution of the students' scores in this question is presented in figure 8.



**Figure 8:** *Distribution of the students' scores in question 9*

The analysis of the students' responses revealed that students who scored from 0 to 4 marks 38,076 (53.45%) lacked the competence in the correction of accounting errors. These students faced a number of challenges in answering the question. Such challenges include lack of proficiency in English language, inability to interpret the requirement of the question, and lack of skills in using the principle of double entry in correction of accounting errors. Some students prepared ledger accounts instead of the journal entries and suspense account. This kind of response suggests that

the students lacked the competence in correction of accounting errors through journal entries and suspense account. It also reflects the students' inability to distinguishing ledger accounts from journal entries.

Likewise, a few students failed to differentiate between the errors which affect the trial balance agreement and those which do not. For the latter, their correction does not involve preparation of suspense account. As a result, their entries in the suspense account were a mixture of correct and incorrect entries.

Additionally, some students prepared a trial balance instead of the required journal entries and suspense account. This suggests that the students lacked the ability to correct accounting errors through journal and suspense account. It also reflects the students' inability to contrast the journal and suspense account from the trial balance.

It was also observed from a small sample of scripts that, some students opened the journal in its proper format but recorded all the entries in one of the two columns of the Journal. This response reflects the students' inability to apply the principle of double entry in journalizing error correcting entries.

Moreover, some students prepared an income statement with a title 'Journal entries'. This response implies that students lacked not only the skills in correction of accounting errors but also the ability to distinguish the income statement from the journal and suspense account.

Another observation from a different sample of scripts showed that, some students prepared a two column cash book instead of the Journal entries and Suspense account. This response indicates that students lacked competence in the correction of accounting errors and inability to distinguish the two column cash book from the Journal and Suspense account.

Nevertheless, some students reversed the entries in the journal and posted some of the entries to the wrong side of the suspense account. This response suggests that students lacked the competence in applying the principle of double entry in recording the business financial transactions. It is therefore a fact that most of the students did not manage to construct the corrected Trial Balance. A few students tried to prepare it with negligible

correct presentation of the accounts balances. Extract 13 is a sample of the incorrect responses from one of the students.

JOURNAL ENTRIES.			
NAME OF ACCOUNT		DEBIT	CREDIT.
A.	Creditor Account	150,000	
	Suspense Account		150,000
B.	<del>Sus</del> Creditor Account	45000	
	Suspense Account		450,00
C.	Suspense Account	99,000 <del>0</del>	
	Electricity Account.		99,000 <del>0</del>

SUSPENSE ACCOUNT			
Cash Account	99000	Cash Account	45000
Balance	9/1	Cash Account	150,000
	<u>195000</u>		<u>195000</u>
		Balance	b/d 96000

CORRECT TRIAL BALANCE.	
Trial Balance	Statement balance
Add: Suspense Account	195,000
Interest	-
	<u>195,000</u>

Extract 13: A sample of the incorrect responses to question 9

In Extract 13, the student prepared the Journal, Suspense Account and Corrected Trial Balance but all had incorrect entries.

On the other hand, 31,509 (44.22%) students who scored from 4.5 to 9.5 marks observed the requirement of the question. They opened the journal and passed accurate correcting entries for a considerable number of the given accounting errors. However, their entries in the journal and suspense account contained wrong amounts, wrong narrations and some reversed entries.

It was further noticed that, some students omitted some of the given accounting errors from their correcting journal entries and posted some entries to the wrong side of the suspense account. Despite the errors and omissions that impaired the accuracy of their answers, their average performance suggests that the students had satisfactory knowledge and skills in the correction of accounting errors. Very few students under this category opened the corrected trial balance with a few correct presentation of the accounts balances.

The analysis further shows that the 1,657 (2.33%) students who performed well in this question, were able to prepare the correcting journal entries and the suspense account. These students managed to compute the required correcting figures and applied the principle of double entry to record the correcting entries in the journal. They opened the suspense account and posted the relevant correcting entries from the journal to the appropriate sides of the suspense account. Also, the corrected trial balance prepared by students under this category had very minor errors and omissions.

Likewise, some errors and omissions were noted in the Journal entries and Suspense Account whereby some could not correct all the given accounting errors. Thus, they posted some of the entries to the wrong sides of the suspense account and others performed some illogical arithmetic operations which led to incorrect responses.

Notwithstanding that the students had errors and omissions in their responses, their scores varied from 10 to 15 out of the 15 marks of the question. These good responses to the question indicates that students had adequate knowledge and skills in the correction of accounting errors. Extract 14 is a sample of the correct responses from one of the students.

JOURNAL PROPER				
SlN	Particulars	F	Debit	Credit
1-	Discount Allowed A/c Returns Outward A/c		150,000	150,000
2-	Creditor Account Suspense Account Salaries & Wages A/c		45,000 9,000	54,000
3-	Electricity Account Suspense Account		99,000	99,000

Dr	SUSPENSE ACCOUNT		Cr
Difference from trial balance	90,000	Electricity Account	99,000
Salaries & Wages A/c	<u>9,000</u>		<u>99,000</u>
	<u>99,000</u>		

MARENGE'S CORRECTED TRIAL BALANCE AS AT 31 <sup>st</sup> DEC 2021			
Particulars	F	Debit	Credit
Discount received			250,000
Returns Inward		200,000	
Debtors		1,800,000	
Discount Allowed (20,000+150,000)		170,000	
Returns Outward (100,000+150,000)			250,000
Buildings		5,000,000	
Office expenses		25,000	
Purchases		6,300,000	
Stationeries		45,000	
Sales			9,880,000
Creditors (450,000 - 45,000)			1,405,000
Motor expenses		160,000	
Electricity (150,000 + 99,000)		249,000	
Capital			4,000,000
Opening stock		210,000	
Salaries & Wages (1,100,000 - 54,000)		1,046,000	
Advertising		200,000	
Rent		400,000	
Commission received			120,000
Drawings		100,000	
Total		<u>15,905,000</u>	<u>15,905,000</u>

Extract 14: A sample of the correct responses to question 9



### 3.0 STUDENTS' PERFORMANCE ON EACH TOPIC

The analysis of student's performance on the topics which were assessed in the Book Keeping subject for the year 2023 indicates that students performed well for about 79.26 per cent on *Introduction to Book-Keeping, Principle of Double Entry, Trial Balance, Elementary Financial Statements, Columnar Cash Books, Books of Prime Entry* and *Correction of Errors* that were tested in Question number 1. The good performance on these topics suggests that the students had enough knowledge, skills and competence in the concepts included in the assessment. It also shows that they had ability to follow the assessment instructions and demands of the questions.

The topics on which the students had average performance were *Columnar Cash Books* (61.77%) tested in question number 8, *Books of Prime Entry* (54.03%) tested in question number 3, *Government Accounting and Budgeting* (52.89) tested in question number 2, *Elementary Financial Statements* (42.14) tested in question number 7 and *Correction of Errors* (39.36%) tested in question number 5 and 9. The students had average performance on these topics because either they provided fewer points than those demanded by the question or their responses contained a considerable errors and omissions. Moreover, some of them mentioned correct points without providing satisfactory explanations and others had limited skills in applying the principle of double entry in recording business transactions or correcting accounting errors.

Similarly, students had weak performance on the topic of *Bank Reconciliation* (21.24%) that was tested in question number 4 and 6. The weak performance was attributed to the students' inability to interpret the requirement of the assessment questions, lack of knowledge of the causes for cheques to be dishonoured by banks and incompetence in the preparation of bank reconciliation statements.

The summary of the students' performance on each topic is presented in the **Appendix** where green, yellow and red colours represent good, average and weak performance respectively.

#### **4.0 CONCLUSION**

The general performance of the students in the year 2023 National Assessment in the Book Keeping subject was average. However, the trend shows that there is an increase in the students' pass rate by 1.36 per cent, from 51.48 per cent in 2022 to 52.84 per cent in 2024. Similarly, there is an increase of students who scored high grades (A and B) in 2023 compared to those in 2022. This trend correlates with a decrease in the number of students who scored low grades (C, D and F) in 2023 compared to 2022. This improvement was attributed to the students' competence in the concepts assessed, proficiency in the English language and appropriate use of the principle of double entry in correcting accounting errors and recording business transactions. Additionally, the students' ability to adhere to the instructions and requirements of the questions contributed to the performance improvement.

#### **5.0 RECOMENDATIONS**

In order to improve the students' performance in future assessments and examinations in the Book Keeping subject, the National Examinations Council recommends the following:

- (a) Teachers should regularly evaluate their students through class exercises, assignments, weekly tests, monthly tests, terminal examinations and annual examinations. This should be used to spot the students' areas of weaknesses and offer them the appropriate help in interpreting the requirements of the test and examination questions.
- (b) Teachers should use various sources of information such as Library and Internet and guide students in groups to search for information, knowledge and skills in the topics with weak performance like Bank Reconciliation.
- (c) Using prepared questions, teachers should demonstrate to students how to prepare bank reconciliation statements. They should mark the students' class work and assignments to check the correctness of their responses and help them make correction of incorrect responses.
- (d) Students should create a habit of reading extensively to ensure a thorough coverage of the topics and do a lot of practice to improve their understanding for good mastery of the topics.
- (e) Students should take personal initiatives to improve their listening, speaking and writing skills to improve their proficiency in the English Language.

**APPENDIX**

The Summary of Students' Performance Per Topic in FTNA 2023

S/N	Topic	Question Number	Percentage of Students who Scored 30% or Above	Average	Remarks
1	Introduction to Book Keeping, Principle of Double Entry, Trial Balance, Elementary Financial Statements, Columnar Cash Books, Government Accounting and Budgeting and Correction of Errors	1	79.26	79.26	Good
2	Columnar Cash Books	8	61.77	61.77	Average
3	Books of Prime Entry	3	54.03	54.03	Average
4	Government Accounting and Budgeting	2	52.89	52.89	Average
5	Elementary Financial Statements	7	42.14	42.14	Average
6	Correction of Errors	5	46.55	39.36	Average
		9	32.16		
7	Bank Reconciliation	4	14.49	21.24	Weak
		6	27.98		

