**THE NATIONAL EXAMINATIONS COUNCIL OF TANZANIA**

CANDIDATES' ITEM RESPONSE ANALYSIS REPORT FOR THE CERTIFICATE OF SECONDARY EDUCATION EXAMINATION (CSEE) 2018

062 BOOK KEEPING

THE NATIONAL EXAMINATIONS COUNCIL OF TANZANIA

CANDIDATES' ITEM RESPONSE ANALYSIS REPORT FOR THE CERIFICATE OF SECONDARY EDUCATION EXAMINATION (CSEE) 2018

062 BOOK KEEPING

TABLE OF CONTENTS

FOREWORD

The National Examinations Council of Tanzania is pleased to issue the Book Keeping Candidates' Items Response Analysis (CIRA) report for Certificate of Secondary Education Examination (CSEE) 2018. This report has been produced in order to provide feedback to secondary school students, teachers, educational specialists, policy makers and other educational stakeholders.

The examiners analyzed the candidates' responses for each question and identified some factors which contributed to poor performance like candidates' inability to interpret the demands of the questions, lack of knowledge and practical skills on the topics examined. The majority of candidates who performed well in this examination adhered to the requirements of the questions, demonstrated adequate knowledge of the concepts related to various topics examined, and had relatively good English language writing skills. The candidates who scored moderately made minor mistakes in most of the questions.

The Certificate of Secondary Education Examination (CSEE) marks the end of four years of secondary education. It is a summative evaluation, which among other things, shows the effectiveness of the education system in general, and specifically the mode of education delivery in secondary schools in the Country. The candidates' responses to the examination questions strongly indicate what the education system was able or unable to offer to the candidates in their four years of secondary education. The National Examinations Council of Tanzania presumes that the feedback that is provided in this report will enable various educational stakeholders to take appropriate measures in enhancing general candidates' performance. The report will also be useful to students and teachers in improving the teaching and learning process.

Moreover, the National Examinations Council of Tanzania will appreciate receiving comments and suggestions from educational stakeholders that will be useful in improving the future examiners' reports.

The National Examinations Council of Tanzania remains grateful to all examination officers and other stakeholders who participated in processing and analyzing the data used in this report.

Dr. Charles E. Msonde
EXECUTIVE SECRETARY

1.0 INTRODUCTION

This report analyzes the performance of the candidates in Book Keeping subject for Certificate of Secondary Education Examination (CSEE) 2018. The paper consisted of seven (7) questions which were divided into sections A, B and C. Section A consisted of 2 questions each weighing 10 marks, making a total of 20 marks. Likewise, section B consisted of 2 questions weighing 10 marks each, making a total of 20 marks. Section C consisted of 3 questions of 20 marks each, making a total of 60 marks. Candidates were required to answer all the questions.

A total of 15,708 candidates sat for Book Keeping examination in the year 2018. The results show that 6,945 (44.67%) of the candidates passed the examination with the following grades; grade A, 21 (0.14%); grade B, 108 (0.96%); grade C, 1,936 (12.5%); grade D, 4,880 (31.4%) and 8,601 (55.3%) failed by obtaining grade F. In comparison, the data shows that, in the year 2017, a total of 7,553 (40.82%) of the candidates passed the examination, while in the year 2018, 6,945 (44.67%) of the candidates passed the examination reflecting improvement of candidates' performance by 3.85 percent.

The report also provides the analysis of the candidates' performance in each question. It starts with the requirements of the question, followed by the general performance, then the analysis of candidates' responses to the questions. The analysis of candidates' responses to the examination questions highlights the weaknesses and strengths which led to poor or good performances respectively. Samples of extracts of candidates' responses have also been inserted in the appropriate sections to illustrate the presented cases. Furthermore, figures which summarize the performance in percentages have been included.

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

2.0   ANALYSIS OF CANDIDATES' PERFOMANCE IN EACH QUESTION

2.1   Question 1: Multiple Choice

The question consisted of ten multiple choice items (i) to (x) which were set from the topics of *Government Accounting Terminologies, Books of Prime Entry, Control Accounts, Manufacturing Accounts, Partnership Accounts, Capital and Revenues Expenditures, Principle of Double Entry, Elementary Balance Sheet, Trial Balance* and *Correction of Errors*. The candidates were required to choose the correct answer from among the given alternatives and write its letter beside the item number in the answer booklet provided.

The question was attempted by 15,678 (99.8%) of the candidates, out of which 3,018 (19.2%) scored from 0 to 2 marks, 10,030 (64%) scored from 3 to 6 marks, and 2,630 (16.8%) scored from 7 to 10 marks. The candidates' performance for the question was thus good, as 12,660 (80.8%) of the candidates scored 30 percent or above as shown in figure 1 below.
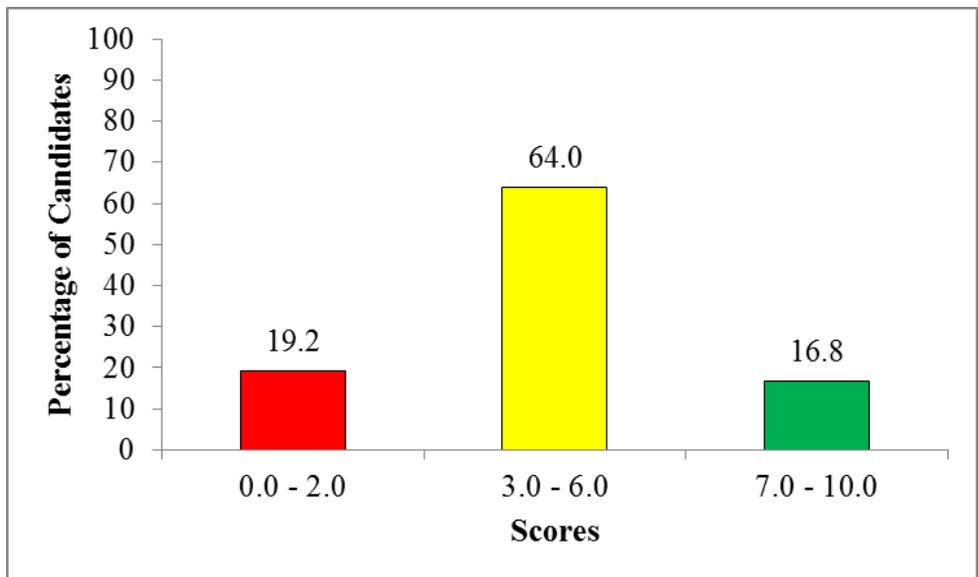
Figure 1: The candidates' performance for question 1.

In item (i), the candidates were required to identify a transaction which should be entered in the journal. The candidates who opted for the correct response 'D' *sale of surplus machinery* had sufficient knowledge of the uses of journal. The candidates, who opted for the distractors, which were 'A' *payment for cash purchases*, 'B' *fixtures bought for cash*, 'C' *credit sales of goods* and 'E' *goods sold for cash*, lacked knowledge of the uses of

the journal. Most of them opted for 'B' *fixtures bought for cash*. These candidates were confused with the fact that the purchase of fixed assets such as fixtures that are made through cash must first be entered in the cash book and not in the journal. Journal is a book of prime entry which is used to record transactions which cannot be recorded in other books of prime entry like cash book, sales day book, purchases day book and the sales and purchases returns day books. However, a considerable minority of the candidates selected 'A' *Payment for cash purchases.* These candidates could not distinguish the journal from the cash book; consequently, they lacked knowledge of differentiating the uses of the journal from the uses of the cash book. Nevertheless, there were some candidates who selected other incorrect responses 'C' and 'E' which implies that they lacked knowledge of the uses of the journal.

In item (ii), the candidates were required to identify the essence of correcting accounting errors through the journal. The candidates who opted for the correct response 'E' *it provides a good record explaining the double entry system* had sufficient knowledge of the features of the journal. The candidates who were not competent on the features of the journal selected incorrect responses which were 'A' *it saves the book-keeper's time*, 'B' *it saves entering them in the ledger*, 'C' *it is much easier to record entries in the journal,* and 'D' *it shows assets in the credit side and liabilities in the debit side*. These candidates lacked knowledge of the features of the journal which include identification of the date of transaction, identification of the name of account to be debited and its amount, identification of the name of account to be credited and its amount, and provision of a short description of the transaction. These features are not reflected in either of the responses A, B, C and D.

In item (iii), the candidates were required to identify the account in which the difference of the totals of a trial balance is entered. The candidates who opted for the correct response which was 'B' *a suspense account,* had adequate knowledge of the steps to be taken when the trial balance discloses a difference in the books. However, it was noted that some candidates selected incorrect responses which were 'A' *the trading account,* 'C' *a nominal account,* 'D' *the capital account* and 'E' *the profit and loss account.* For example, the candidates who selected responses 'A' and 'E' did not know that the trading and profit and loss accounts should be prepared after all accounting errors which caused the difference in the trial

balance had been rectified, unless they are needed urgently. Moreover, the candidates who selected 'C' did not know that nominal is a group name which refers to accounts of revenues and expenses; hence, response 'C' does not represent any specific account in which the difference of the trial balance totals can be entered. Nevertheless, some candidates selected 'D' as a response. This suggests that the candidates lacked knowledge of the fact that the difference of the trial balance totals represents the difference in the books caused by accounting errors in the accounting records. This difference cannot be entered in the capital account which is a record of the sum of money invested in the business by the owner.

In item (iv), the candidates were required to determine the closing amount of the accounts receivable. The correct response was 'B' *TZS 145,000.* The candidates who chose this response had good analytical skills and knowledge of the items which increase the balance of accounts receivable and those which decrease it. However, the candidates who selected incorrect responses lacked the knowledge of the items which increase the balance of accounts receivable and those which decrease it. These candidates failed to determine the closing amount of accounts receivable because they lacked knowledge of which of the sales of TZS 480,000 or the receipts from debtors of TZS 450,000 is to be added or subtracted from the opening accounts receivable of TZS 115,000.

In item (v), the candidates were required to identify the entry for bad debts written off in the sales ledger control account. The correct response was 'C' *a credit item.* The candidates who opted for this response had sufficient knowledge of the preparation of sales ledger control account. However, the candidates who failed in this item lacked analytical skills and knowledge of distinguishing the transactions which increase the balance of debtors from those which decrease the debtors' balance. For example, the candidates who selected 'B' *a debit item* did not know that bad debts written off decreases the debtors' balance; hence, it cannot be recorded as a debit item. Moreover, the candidates who selected 'A' *a debit and credit items* failed to realize that an item cannot have both debit and credit entries in the same account unless the entry is reversed; hence, response 'A' was irrelevant to the demands of the question. Nevertheless, some candidates selected responses 'D' *a balance carried forward* and 'E' *a balance brought forward.* These candidates lacked knowledge of the fact that balance carried forward and balance brought forward in the debtors' control

4

account represent amounts receivable from debtors at the end and beginning of the financial year respectively. Hence, the two responses 'D' and 'E' are irrelevant to the demands of the question which required the entry for bad debt written off.

Item (vi) required the candidates to identify the elements of manufacturing costs which make up the prime cost of a manufacturing firm. The candidates who performed well in this item were able to identify and choose the correct response which was 'B' *costs of raw materials used plus direct wages*. This response suggests that the candidates had sufficient analytical skills and knowledge of the elements of costs of the manufacturing firm. On the other hand, the candidates who failed in this item had limited analytical skills and knowledge of the elements of costs of the manufacturing firm. For example, the candidates who selected 'A' *cost of raw materials used plus direct wages and factory overhead cost* lacked knowledge of distinguishing direct costs from indirect costs. Direct costs refer to costs that can be traced directly to a particular unit of output produced, and the sum of direct costs make up the prime cost of the manufacturing firm. On the other hand, indirect costs refer to costs that cannot be traced directly to a particular unit of output, but are incurred in the course of production such as rent of factory buildings, depreciation of plant and machinery, and factory cleaning materials. Hence, they could not identify the factory overheads as an indirect cost. The candidates who selected 'A' as a response failed to realize that, factory overhead cost is an indirect cost; thus, cannot be a component of prime cost. Also, some candidates selected other incorrect responses C, D and E which suggests that they lacked knowledge of the components of prime cost.

In item (vii), the candidates were required to determine the amount of share of profit which each partner will earn from a given partnership profit. The candidates who performed well in this item were able to identify the correct response which was 'D' *TZS 125,000:375,000 respectively*. This response indicates that the candidates had adequate knowledge and skills of the preparation of the financial statements of partnership business, and the distribution of the partnership profits among the partners. However, the candidates who had limited knowledge and skills in the preparation of financial statements of partnership business and the distribution of the partnership profits among the partners, failed to re-compute the amount of share of profit to be earned by each of the partners.

Therefore they selected one of the incorrect responses which were 'A' *TZS 166,667: 333,333*, 'B' *TZS 333,333:166,667*, 'C' *TZS 375,000:125,000* and 'E' *TZS 250,000:250,000.*

Item (viii) required the candidates to identify an item of capital expenditure in a grocery store from the given alternatives. The candidates who selected the correct response which was 'E' *Motor van* had good knowledge of the meanings and examples of capital and revenue expenditures. However, the candidates who selected incorrect responses which were 'A' *rent*, 'B' *wages*, 'C' *salaries* and 'D' *fire insurance* lacked knowledge of the meanings and differences between capital and revenue expenditures. These candidates failed to realise that, both responses A, B, C and D are examples of revenue expenditures and they do not meet the demands of the question which required them to identify an item of capital expenditure.

In item (ix), the candidates were required to identify an example of a liability from the given alternatives. The candidates who performed well in this item were able to identify the correct response which was 'A' *loan from J. John.* This response implies that the candidates had sufficient knowledge of the elements of statement of financial position. The candidates who failed in this item lacked knowledge of the elements of statement of financial position. For example, the candidates who selected 'B' *Buildings* lacked knowledge of distinguishing liabilities from assets. Thus, they could not identify buildings as an example of assets. Moreover, the candidates who selected 'C' *Accounts receivable* lacked knowledge of distinguishing accounts receivable from liabilities; hence, they could not identify accounts receivable as current assets. Furthermore, the candidates who selected responses 'D' *Work in progress at the end* and 'E' *Closing stock of finished goods* could not identify work in progress at the end and closing stock of finished goods as current assets and not liabilities.

Item (x) required the candidates to identify an example of recurrent expenditure from the given alternatives. The candidates who performed well in this item were able to identify the correct response which was 'C' *Office maintenance cost*. This suggests that the candidates had mastered the types and nature of government expenditures such as development and recurrent expenditures. However, the candidates who failed in this item lacked knowledge of the meaning and nature of government

expenditures. For example, those who selected 'A' *Licence fees from the client* could not realize that licence fees from the client is one of the sources of government revenues, not a government expenditure. The candidates who selected 'B' *salaries and allowances of staff* were attracted by the word *salaries* in the distractor. They did not consider the fact that allowances of staff are given on merit and do not necessarily recur. Moreover, the candidates who selected responses 'D' *licence fees payable* and 'E' *Taxes payable* lacked knowledge of the meaning of recurrent expenditure. Recurrent expenditure refers to items of expenditure for which the government spends money repeatedly every financial year. Licence fees and taxes payable are obligations of the government, but their payments do not occur repeatedly.

2.2 Question 2: Matching Items

The question consisted of ten matching items (i) to (x) which were set from the topic of *Books of Prime Entry*. The candidates were required to match the items in column A with the responses in column B by writing the letter of the correct response beside the item number in the answer booklet provided.

The question was attempted by 15,666 (99.7%) of the candidates, out of which 7,212 (46%) scored from 0 to 2 marks, 6,623 (42.3%) scored from 3 to 6 marks, and 1,831 (11.7%) scored from 7 to 10 marks. The candidates' performance for this question was average as 8,454 (54%) of the candidates scored 30 percent or above. Figure 2 summarizes the performance for question two.
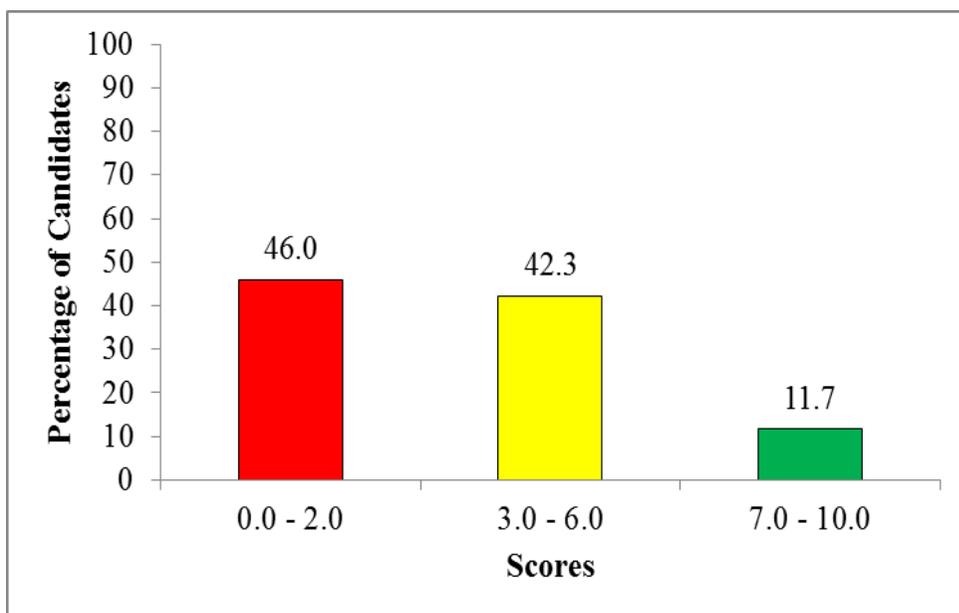
Figure 2: *The candidates' performance for question 2.*

In item (i), the candidates were required to identify the name of the main book of accounts from the list of responses in column B. The candidates who had adequate knowledge of the types of books of accounts were able to identify the correct response which was 'J' *ledger*. The candidates who matched the item with other responses in column 'B' lacked knowledge of the various types of books of accounts. A considerable number of the candidates who failed to identify the correct response selected 'O' *cash book*. This implies that these candidates could not differentiate cash book from the ledger. Cash book is a book of accounts which is used to record cash transactions, while the ledger is the main book of accounts in which financial business transactions are recorded using the principle of double entry. This response also indicates that the candidates lacked knowledge of the uses of the cash book and those of the ledger. Nevertheless, some candidates matched the item with other responses such as 'A' *general ledger*. These candidates lacked knowledge of the sub divisions of the ledger and could not differentiate the general ledger from the ledger book.

In item (ii), the candidates were required to identify the name of a book which contains debtors' accounts. The correct response was '*G*' *sales ledger.* The candidates who were able to identify the correct response had sufficient knowledge of the sub divisions of the ledger and their uses. The candidates who failed in this item lacked knowledge of the sub divisions of

8

the ledger and their uses. The majority of them selected 'L' *private ledger.* This response indicates that the candidates lacked knowledge of the uses of the sales and private ledgers, and could not differentiate the private ledger from the sales ledger. A few candidates in this category selected 'B' *sales journal.* These candidates failed to distinguish the sales ledger from the sales journal. Sales ledger refers to the sub division of the ledger book in which debtors' accounts are recorded. On the other hand, the sales journal is a book of prime entry in which credit sales to customers are recorded. Moreover, some candidates matched the item with other responses listed in column 'B' which implied that the candidates lacked knowledge of the sales ledger and its uses.

In item (iii), the candidates were required to identify the name of a book which contains creditors' accounts. The correct response was 'D' *purchases ledger,* and it was selected by the candidates who had sufficient knowledge of the sub divisions of the ledger and their uses. However, some candidates matched the item with other responses in column 'B' which indicates that they lacked knowledge of the purchases ledger and its uses. For example , the candidates who selected 'F' *purchases journal* could not differentiate purchases ledger from the purchases journal. Also, they lacked knowledge of the uses of both, the purchases ledger and purchases journal.

In item (iv), the candidates were required to identify the name of a book which contains real and nominal accounts. The correct response was 'A' *general ledger*. The candidates who had adequate knowledge of the uses of the general ledger were able to identify the correct response. The candidates who matched the item with other responses listed in column 'B' had limited knowledge of the subdivisions of the ledger and their uses. For example, the candidates who selected 'H' *general journal* lacked knowledge of the uses of the general ledger and those of the general journal, and could not differentiate the general ledger from the general journal.

Item (v) required the candidates to identify the name of the book which contains cash and bank accounts. The correct response was 'O' *cash book.* The candidates who opted for the correct response had sufficient knowledge of the various books of accounts and their uses. However, the candidates who failed in this item matched it with incorrect responses. This implies that the candidates lacked knowledge of the various books

used in Book Keeping subject. For example, some candidates selected 'M' *cash receipts journal.* This response suggests that the candidates failed to distinguish the cash book from cash receipts journal. Cash book is a book used for recording cash receipts and payments, while cash receipts journal is a book used for recording daily cash receipts only.

Item (vi) required the candidates to identify the name of a book which contains capital and drawings accounts from the list of responses in column B. The correct response was 'L' *private ledger.* The candidates who were able to identify the correct response had sufficient knowledge of the sub divisions of the ledger and their uses. The candidates who failed in this item lacked knowledge of the sub divisions of the ledger and the uses of the private ledger. For example, candidates who selected 'A' *general ledger* failed to distinguish the uses of the private ledger from those of the general ledger.

In item (vii), the candidates were required to identify the name of a book which is used to record credit sales. The correct response was 'B' *sales journal.* The candidates who had adequate knowledge of the sub divisions of the journal and their uses were able to select the correct response. On the other hand, the candidates who matched the item with incorrect responses had limited knowledge of the sub divisions of the journal and their uses. Furthermore, these candidates lacked knowledge of the various books used in Book Keeping subject. For example, the candidates who selected 'G' *sales ledger*, lacked knowledge of distinguishing sales journal from the sales ledger, and could not differentiate the uses of the sales journal from those of the sales ledger.

Item (viii) required the candidates to identify the name of a book which is used to record credit purchases. The correct response was 'F' *purchases journal,* and it was selected by the candidates who had sufficient knowledge of the sub divisions of the journal and their uses. However, the candidates who matched the item with incorrect responses lacked knowledge of the uses of the various sub divisions of journal. For example, the candidates who selected 'B' *sales journal* could not differentiate the uses of the sales journal from those of the purchases journal.

Item (ix) required the candidates to identify the name of a book which is used to record cash payments of small amounts of money by the business. The correct response was 'N' *petty cash book*. The candidates who had

sufficient knowledge of the various cash books used in Book Keeping subject were able to selected the correct response. The candidates who failed to identify the correct response lacked knowledge of the various cash books used in Book Keeping subject. For example, the candidates who selected 'O' *cash book,* lacked knowledge of the difference between the cash book and petty cash book. Furthermore, these candidates could not differentiate the uses of the cash book from those of the petty cash book.

In item (x), the candidates were required to identify the name of a book which is used to record business transactions that are not journalised in any of the other journals. The candidates who had adequate knowledge of the sub divisions of the journal and their uses, selected the correct response which was 'H' *general journal.* However, the candidates who matched the item with incorrect responses lacked knowledge of the various journals and other books used in Book Keeping subject. For example, the candidates who selected 'J' *ledger* could not distinguish the ledger book from the journal; as a result, they could not differentiate the uses of the ledger from those of the journal.

2.3 Question 3: Control Accounts and Books of Prime Entry

The question had two parts (a) and (b). In part (a), the candidates were required to state five advantages of self – balancing ledgers and control accounts. Part (b) required the candidates to explain briefly five benefits of using petty cash system.

The question was attempted by 12,925 (82.3%) of the candidates, out of which, 9,961 (77.1%) scored from 0 to 2.5 marks, 2,837 (21.9%) scored from 3 to 6 marks, and 127 (1%) scored from 6.5 to 9 marks. The candidates' performance for this question was therefore weak, as only 2,964 (22.9%) of the candidates scored 30 percent or above as shown in figure 3.
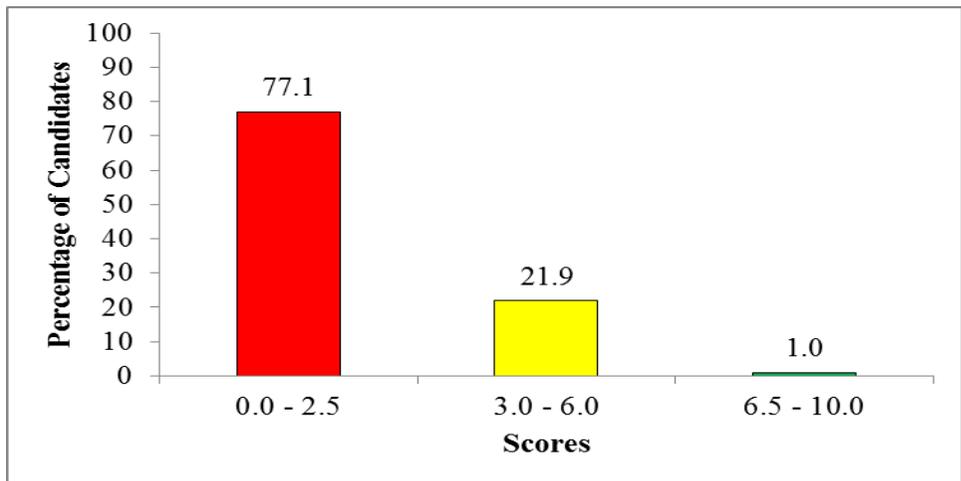
Figure 3: *The candidates' performance for question 3*

The candidates who scored from 0 to 2.5 marks 9,961 (77.1%) failed to state the advantages of self – balancing ledgers and control accounts and were not able to explain the benefits of using petty cash system. In part (a), the analysis of responses showed that, some candidates wrote information not related to the advantages of self- balancing ledgers and control accounts. For example, some candidates wrote that self-balancing ledgers and control accounts are sources of employment, income and revenues, and that they are used to collect data. It was also noted that some candidates listed types of control accounts such as debtors' control and creditors' control accounts as advantages of self - balancing ledgers and control accounts. Nevertheless, some candidates defined what control accounts are, while other candidates left the question unattempted. These poor responses suggest that the candidates lacked knowledge of the advantages of self-balancing ledgers and control accounts.

It was noted in part (b) that most candidates in this category did not know what to do; hence they left this part of the question unattempted. Further analysis of the responses revealed that some candidates listed some words like travelling expenses, postage, stationery and petrol as benefits of using petty cash system. Also, there were candidates who listed some points of benefits of using petty cash system without explaining them. These responses indicate that the candidates lacked knowledge of the benefits of using petty cash system and could not express themselves well in the English language. Extract 3.1 is a sample of a poor response from a candidate.

12

Extract 3.1

3.	a) – Save to complete error
	– Help te correct error
	– Save to correct transaction
	– Save to Insurance claim
	– loan facilities
	b) – Discount received
	– Discount allowed
	– Journal entries
	– Sales return journal
	– Purchase return journal

In extract 3.1, the candidate listed some words neither related to the advantages of self-balancing ledgers and control accounts nor to the benefits of using petty cash system.

Most candidates who scored from 3 to 6 marks 2,837 (21.9%), managed to state some of the advantages of self-balancing ledgers and control accounts, as well as some of the benefits of using petty cash system, but could not explain them. Others skipped part (b) of the question, but were able to list the five advantages of self-balancing ledgers and control accounts. Likewise, some candidates provided clear explanations to one or two of the benefits of using petty cash system, and were able to state some of the advantages of self-balancing ledgers and control accounts. Furthermore, some candidates skipped part (a) of the question, but identified three or four of the five benefits of using petty cash system. The candidates in this category had an average performance. This indicate that the candidates had satisfactory knowledge of the advantages of self-balancing ledgers and control accounts and of the benefits of using petty cash system.

The candidates who scored from 6.5 to 10 marks 127 (1%), were able to state the advantages of self-balancing ledgers and control accounts, and

explained the benefits of using petty cash system. The analysis of responses to the question showed that the candidates in this category managed to state at least three advantages of self-balancing ledgers and control accounts. They also provided clear explanations to two or more of the benefits of using petty cash system. Moreover, some candidates scored full marks in part (b) and one or more marks in part (a) and vice versa. This performance reflects the candidates' adequate knowledge of the advantages of self-balancing ledgers and control accounts and a good mastery of the benefits of using petty cash system. Extract 3.2 is a sample of a good response from one of the candidates.

Extract 3.2

3 a) Advantages of self-balancing Ledger and controll accounts

① It help to obtain total sales and total purchases for the year

② It help to identify or detect error

③ To minimizes frauds

④ It help in opening the financial position for the p year (Trade, profit and Loss account)

⑤

3 b) Benefits of using petty cash system

① It is simple and well understood
The petty cash book it is simple as it involve recording small payments

② It reduces many transaction in the main cash book
Also this is important small expenses are recorded in the petty cash. Hence it help to avoid frauds and errors the main cash

③ It easy to control and operate it
As it involve small expenses which cannot cause confusion

④ It help to record small expenses occurring in the business
Also petty cash it help to record small minor expenses

⑤ It minimizes fraud and errors

In extract 3.2, the candidate stated four advantages of self-balancing ledgers and control accounts and provided reasonable explanations of the benefits of using petty cash system.

15

2.4   Question 4: Elementary Trading, Profit and Loss Accounts and Principle of Double Entry

The question had two parts, (a) and (b). In part (a), the candidates were required to calculate five accounting ratios using the information extracted from the books of Rhombo Traders. Part (b) required the candidates to show how the given transactions should be recorded in the ledger accounts by writing the name of the account to be debited and that of the account to be credited.

The question was attempted by 15,485 (98.5%) of the candidates, out of which, 8,523 (55%) scored from 0 to 2.5 marks, 6,012 (38.9%) scored from 3 to 6 marks, and 950 (6.1%) scored from 6.5 to 10 marks. The candidates' performance for the question was average, as 6,962 (45%) scored 30 percent or above. Figure 4 illustrates the candidates' performance for question 4.
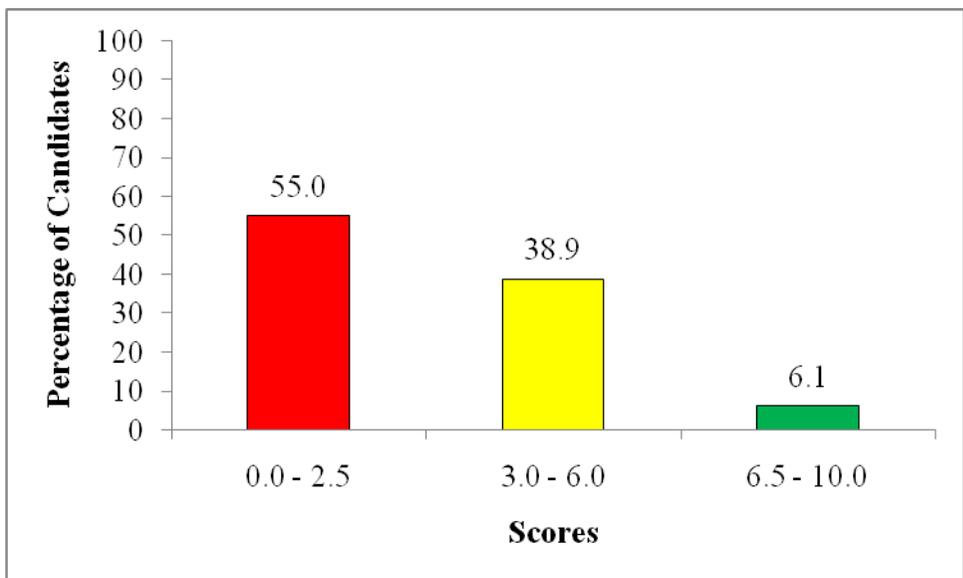
Figure 4: *The candidates' performance for question 4*

The candidates who performed poorly in this question 8,523 (55%) failed to calculate the accounting ratios, and were not able to show how the given transactions should be recorded in the ledger accounts. In part (a), the analysis of candidates' responses revealed that the majority of candidates applied wrong formulas to calculate the accounting ratios which led to wrong responses. For example, there were candidates who used the formula *Percentage of expenses over sales as "sales/expenses * 100"*

16

instead of "*expenses /sales * 100*". These candidates failed to distinguish between *percentage of sales over expenses* and *percentage of expenses over sales*, so they used a wrong formula which led to a wrong response. Moreover, it was observed that some candidates failed due to arithmetical errors in computing the required values of ratios. They applied correct formulas but used wrong values which led to wrong responses. In part (b), most candidates reversed the entries in the accounts which implies that they lacked knowledge of the principle of double entry. However, some candidates could not identify the names of the accounts to be debited and credited, hence they wrote irrelevant names. In addition, some candidates gave only one account for recording the given transactions contrary to the requirements of the principle of double entry. Nevertheless, there were candidates who skipped the question; hence they scored zero. These responses to the question reflect the candidates' poor computation skills and lack of knowledge of computing accounting ratios, as well as that of using the principle of double entry in the recording of financial business transactions. Extract 4.1 is a sample of a poor response from a candidate.

Extract 4.1

4a	Value of goods available fo sale
	stock + purchases
	150,000 + 2000,000
	goods availailable for sale = 2150,000
y	gross profit
	Sales - close
	2500,000 - 300,000
	G.P 2200000
	net profit
	expenses + sales
	2500000 + 200,000
	n.p 2700000
	Rate stock turn over
	Opening stock + purchases
	2
	R.S.T 2 000 000 + 150,000
	2
	115 0000
	Percentage of expences 5%
4 b) i	Debit
ii	Debit
iii	credit
iv	Debit
v	credit

In extract 4.1, the candidate computed inaccurate values of ratios and wrote irrelevant answers to part B of the question.

18

The candidates who scored from 3 to 6 marks 6,012 (38.9%) were able to compute some of the accounting ratios correctly. Also, they managed to give at least two or three names of accounts to be debited and credited to record the given transactions. Moreover, some candidates were able to answer correctly part (a) of the question avoiding part (b) and vice versa. These responses indicate that the candidates had satisfactory skills and knowledge of computing accounting ratios, and using the principle of double entry to record financial business transactions.

The candidates who performed well in this question 950 (6.1%) were able to compute the accounting ratios and show how the given transactions should be recorded in the ledger accounts. The analysis of the responses showed that most candidates in this category used appropriate formulas to compute the accounting ratios. Also, they applied the principle of double entry to identify the accounts to be debited and credited to record the given transactions. Their scores ranged from 6.5 to 10 marks. These responses suggest that the candidates had sufficient skills and knowledge of computing accounting ratios and applying the principle of double entry in recording financial business transactions. Extract 4.2 is a good response from a candidate.

Extract 4.2

i	Goods available for sales = Cost of production + Opening stock + purchases + Carriage inwards
	= 80,000 + 150,000 + 2,000,000 + 50,000
	Goods available for sales = 2,800,000/= = 2,280,000/=
	sales-
ii	Gross profit = Cost of goods sold +
	= 2,500,000 - (2,280,000 - 300,000)
	2,500,000 - 1,980,000
	Gross profit = 520,000
iii	Net profit = Gross profit - Expenses.
	= 520,000 - 200,000
	Net profit = 320,000
iv	Rate of stock turnover = $\dfrac{\text{Cost of goods sold}}{\text{Average stock}}\left(\dfrac{\text{opening stock + closing stock}}{2}\right)$
	= $\dfrac{1,980,000}{225,000}$
	Rate of stock turnover = 8·8 times.
v	% of expenses over sales = $\dfrac{200,000}{2,500,000} \times 100\%$
	percentage of expenses over sales = 8%

	Account to be debited	Account to be credited
i	Bank account	Capital a/c
ii	Machinery a/c	Unique Machines Traders a/c
iii	Cash a/c	Bank a/c
iv	Motor van a/c	Cash a/c
v	B. Brothers a/c	Machinery a/c

In extract 4.2, the candidate computed accurate accounting ratios and provided the correct names of the accounts to be debited and credited to record the given transactions.

2.5 Question 5: Correction of Errors

The candidates were required to prepare journal entries to correct the errors, statements showing the corrected gross, and net profit figures and suspense account.

The question was attempted by 14,493 (89.8%) of the candidates, out of which, 13,021 (92.3%) scored from 0 to 5.5 marks, 1,044 (7.4%) scored from 6 to 12.5 marks, and 46 (0.3%) scored from 13 to 19.5 marks. The candidates' performance for the question was poor, since only 1,090 (7.7%) of the candidates scored 30 percent or above. Figure 5 illustrates the candidates' performance for question 5.
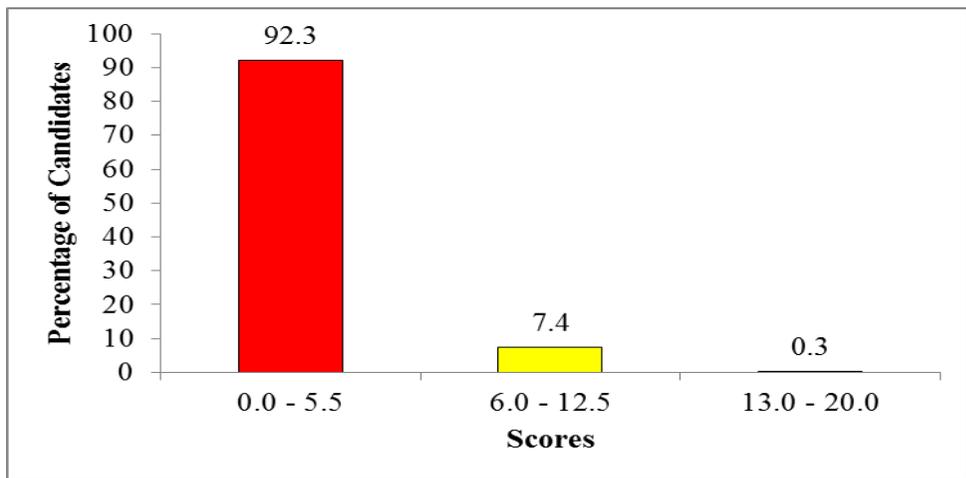
Figure 5: The candidates' performance for question 5.

The analysis of responses to this question revealed that the candidates who scored from 0 to 5.5 marks 13,021 (92.3%) did not adhere to the demands of the question. Most of them prepared ledger accounts instead of journal entries. This response implies that these candidates lacked knowledge of distinguishing the ledger accounts from journal entries. Furthermore, some candidates prepared a trading, profit and loss account giving it a title of journal entries. This response means that the candidates could not differentiate trading, profit and loss account from the journal. Moreover, some candidates reversed the entries in the journal and in the suspense account. This response indicates that the candidates were not competent in applying the principle of double entry in recording financial business transactions. Likewise, it was noticed that, some candidates could not prepare the statements of corrected gross and net profits. They prepared

ledger accounts instead of the statements of corrected gross and net profits. These responses to the question suggest that the candidates had not mastered the correction of accounting errors. Extract 5.1 is a sample of a poor response from a candidate.

Extract 5.1

6C	SUSPENSE A/C			
	Detail			
	credit	6000		
			6000	
	carriage	5000		
			5000	
	cash	50000		
			50000	
	warehouse	50000		
			50000	
	labour	15000		
			15000	
	Material	35000		
			35000	
	Purchased	25000		
			25000	
	sales	10000		
			10000	
		185000	185000	
5b	Correct gross and/net profit figure			
	491,400			
	440,400			
	143,000			
	1074800			
	36000			
	1038800 net profit			

     In extract 5.1, the candidate prepared a trial balance calling it suspense account.

On the other hand, the candidates who scored from 6 to 12.5 marks 1,044 (7.4%) adhered to the requirements of the question. They opened the

journal and successfully passed the correcting entries for a good number of the given accounting errors. However, their correcting entries contained wrong amounts, wrong narrations and some reversed entries. It was further noticed that, some candidates omitted some of the given accounting errors from their correcting journal entries, and posted some entries to the wrong side of the suspense account. Also, some candidates in this category managed to prepare the statements of corrected gross and net profits, but the values of the corrected gross and net profits did not reflect the true profits because of the errors in their correcting journal entries. Despite the errors and omissions that crippled their work, their average performance suggests that the candidates had satisfactory knowledge of correction of accounting errors.

The candidates who performed well in this question 46 (0.3%) were able to prepare the correcting journal entries, statements of corrected gross and net profits and the suspense account. These candidates skilfully computed the required adjusting 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. Moreover, most candidates in this category prepared the statements to show the corrected gross and net profits, made logical presentations of the data to arrive at the corrected gross and net profits. However, some errors and omissions were noted in the candidates' responses whereby some could not correct all the given accounting errors, posted some entries to the wrong sides of the suspense account and others performed some illogical arithmetic operations which led to inaccurate responses. Given the errors and omissions committed by each of the candidates, their scores ranged from 13 to 19.5 marks out of the 20 allocated marks. These responses to the question suggest that the candidates had adequate skills and knowledge of the correction of accounting errors. Extract 5.2 is a sample of a correct response from a candidate.

Extract 5.2

5.	a)	MAJI MEUPE		
		JOURNAL ENTRIES.		
		Name of account	DR (TZS)	CR (TZS)
	i)	sales a/c	10,000	
		suspense a/c		10,000
	ii)	Drawings a/c	8,000	
		purchases a/c		8,000
	iii)	suspense a/c	12,000	
		discount allowed a/c		6,000
		discount received a/c		6,000
	iv)	carriage outward a/c	5,000	
		carriage inward a/c		5,000
	v)	Debtors a/c	1,000	
		suspense a/c		1,000
	vi)	suspense a/c	50,000	
		capital a/c		50,000
	vii)	Warehouse a/c	50,000	
		purchases a/c		35,000
		wages a/c		15,000
	viii)	Drawings a/c	14,000	
		purchases a/c		14,000
	ix)	Azania a/c	25,000	
		Azam a/c		25,000

24

5. b)

STATEMENT OF CORRECTED GROSS PROFIT

Reported gross profit		143,000
add: purchases overcast (ii)	8,000	
carriage inward (iv)	5,000	
purchases overstated (vii)	35,000	
purchases overcast (viii)	14,000	62,000
		205,000
less: sales overcast (i)		10,000
corrected gross profit		195,000

STATEMENT OF CORRECTED NET PROFIT

Reported net profit		36,000
add: wages overcasted (vii)		15,000
		51,000
less: carriage outward undercasted overcasted (iv)		

STATEMENT OF CORRECTED NET PROFIT

Reported net profit		36,000
add: discount received undercast (ii)	6000	
discount allowed overcast (iii)	6000	
wages overcasted (vii)	15,000	27,000
		63,000
less: carriage outward undercast (iv)		5,000
		68,000
add: Gross profit undercasted		52,000
corrected net profit		120,000

25

5.	Dr	SUSPENSE A/c			Cr
	discount allowed	6,000	Difference in trial balance		51,000
	discount received	6,000	sales		10,000
	capital	50,000	debtors		1,000
		62,000			62,000

In extract 5.2, the candidate prepared accurate correcting journal entries, statements of corrected gross and net profit and suspense account.

2.6 Question 6: Partnership Accounts

The candidates were required to prepare partners trading, profit and loss appropriation and partner's current accounts for the year ending 31st December 2017.

The question was attempted by 14,727 (92.2%) of the candidates, out of which, 8,208 (56.6%) scored from 0 to 5.5 marks, 6,218 (42.9%) scored from 6 to 12.5 marks, and 67 (0.5%) scored from 13 to 20 marks. The candidates' performance for the question was average since 6,285 (43.4%) scored 30 percent or above. Figure 6 presents the candidates' performance for question 6.
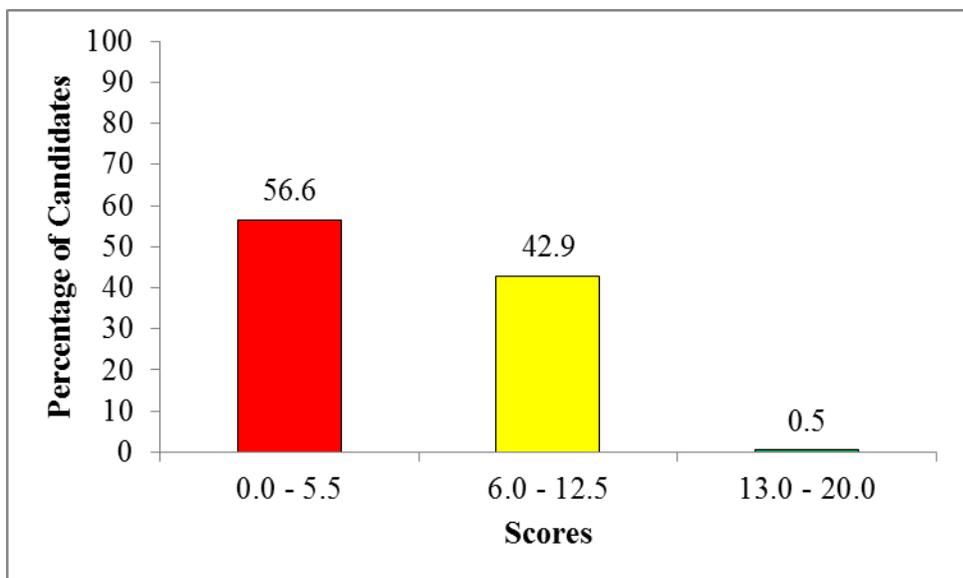
Figure 6: The candidates' performance for question 6.

26

The candidates who scored from 13 to 20 marks 67 (0.5%) adhered to the requirements of the question by preparing the partners trading, profit and loss appropriation accounts and the partner's current accounts for the year ending 31st December 2017. The majority of candidates in this category made minor mistakes especially in the trading, profit and loss appropriation account, but did well in the partners' current accounts.

For example, some candidates omitted some items of appropriation in the profit and loss appropriation account; which led to computing wrong amounts of the partners' share of profits. Nevertheless, a few candidates in this category opened the required accounts, made a correct analysis of the transactions, computed accurate amounts of partners' share of profits and made correct entries in the appropriate accounts. These responses to the question indicate that the candidates had sufficient knowledge and skills necessary for the preparation of partnership accounts. Extract 6.1 is a sample of such good responses.

Extract 6.1

6.	ESAU, CHUWA & LINUS			
	Dr. PARTNERS TRADING, PROFIT & LOSS APPROPRIATION ACCOUNT			
	Dr. FOR THE YEAR ENDED ON 31ˢᵗ DECEMBER. 2017. Cr.			
	DETAILS	AMOUNT	DETAILS	AMOUNT
	Opening stock	400,000	Sales	3,000,000
	Add: Purchases	1,700,000		
	Cost of goods available for sale	2,100,000		
	less: Closing stock	600,000		
	Cost of good sold	1,500,000		
	Gross profit	1,500,000		
		3,000,000		3,000,000
	Provision for bad debt (increase)	2500	Gross profit b/d	1,500,000
	Depreciation; land&building	60,000		
	Motor vehicle	80,000		
	Office expenses.	80,000		
	Rates 80,000			
	less: prepaid -40,000	40,000		
	Selling exp. 280,000			
	Add: owing 35,500	315500		
	Bad debts	10,000		
	Net profit	912000		
		1500000		1500000
	Interest on capital		Net profit	912000
	- Esau	36000		
	- Chuwa	24000		
	- Linus	12000		
	Salary (Linus)	120,000		
	Share of profit.			
	- Esau	360,000		
	- Chuwa	240,000		
	- Linus	120,000		
		912000		912000

28

(6)(b) ESAU, CHULUA & LILLES

DR. PARTNER'S CURRENT ACCOUNT FOR THE YEAR END 31/12/2017 CR.

DETAILS	ESAU	CHULUA	LILLES	DETAILS	ESAU	CHULUA	LILLEP.
Balance b/d	–	10,000	–	Balance b/d	14000	–	6000
Drawings	80000	60000	60000	Int. on capital	36000	24000	12000
				Salary	–	–	100000
Balance c/d	330000	194000	198000	Share of profit	360000	240000	120,000
	410000	264000	258000		410000	264000	258000
				1-1-2018; Balance b/d	330000	194000	198000

In extract 6.1, the candidate opened the required accounts, analysed the transactions and made correct entries in the appropriate accounts.

The candidates who scored from 6 to 12.5 marks 6,218 (42.9%), opened the partners trading, profit and loss appropriation account and the partner's current accounts. However, some entries in the accounts had wrong amounts, posted some entries to the wrong sides of the accounts and others could not balance off the accounts . Also, it was noted that some candidates did not prepare the partner's current accounts, while others prepared the current accounts but reversed the entries in the accounts. Despite these mistakes in their responses, they performed averagely and this indicates that they had satisfactory knowledge of the preparation of partnership accounts.

The candidates who scored from 0 to 5.5 marks 8,208 (56.6%) were not able to prepare the partners trading, profit and loss appropriation accounts and the partner's current accounts. The analysis of responses to the question showed that some candidates did not attempt the question. This means that they did not know what to do. Moreover, some candidates opened the partners trading, profit and loss appropriation accounts, but could not analyse the transactions; hence, they entered in the accounts a mixture of items like partners' capital, current accounts, interest on capital and drawings. Furthermore, some candidates in this category prepared a balance sheet instead of the partner's current accounts. This implies that the candidates lacked knowledge of distinguishing the balance sheet from

29

the partner's current accounts. Also, it was observed that some candidates opened the required accounts but reversed the entries in the accounts. They entered wrong amounts of the transactions and wrong narrations for the transactions. These responses to the question indicate that the candidates had not mastered the preparation of partnership accounts. Extracts 6.2 (a) and 6.2 (b) are samples of poor responses from a candidate.

Extract 6.2 (a)

6. DR.		PARTNER'S SHIP A/c	CR
Opining Stock	400,000	Current Accounts:	
Capital Accounts		Chuwa	100,000
Eray	360,000	Bank balance	50,000
Chuwa	240,000	Debtors	460,000
linus	120,000		5 % =
	720,000		1000
Current Account		Drawing	
Eray	14,000	Eray	80,000
Chuwa		Chuwa	60,000
linus	60,000	linus	60,000
	74,000	land and buil at cost	1,200,000
Bad debtors	1,000	Motor Vehicle cost	400,000
Creditors	700,000	Office expenses	80,000
land and building	240,000	Purchases	1,700,000
Motor Vehicle	160,000	Rates	80,000
Sales	3000,000	Selling expenses	280,000
Bal b/d	6029,000	Bal c/d	3,471,000
			2558,000
			6029,000

In extract 6.2 (a), the candidate prepared a partnership account and entered in it whatever appeared on the question paper.

30

6(b) PARTNERS' CURRENT ACCOUNT FOR THE YEAR ENDING 31ˢᵀ DECEMBER, 2017		
Current accounts		
Esau	14,000	
Chuwa	10,000	
Linus	6,000	30,000
Capital Accounts		
Esau	360,000	
Chuwa	240,000	
Linus	120,000	720,000
Drawings Accounts		
Esau	80,000	
Chuwa	60,000	
Linus	60,000	200,000
Balance		950,000
less Bank Balance		50,000
Balance b/d 1ˢᵗ January, 2018		900,000

In extract 6.2 (b), the candidate prepared a statement of current accounts, capital accounts, drawings less bank balance instead of partners' current accounts.

2.7   Question 7: Single Entry and Incomplete Records

The candidates were required to prepare trading, profit and loss accounts for the year ending 31st December, 2017, total debtors, creditors control, cash accounts and balance sheet as on 31st December 2017.

The question was attempted by 15,713 (93.7%) of the candidates, out of which, 11,518 (78.2%) scored from 0 to 5.5 marks, 2,917 (19.8%) scored from 6 to 12.5 marks, and 292 (2%) scored from 13 to 20 marks. The candidates' performance for the question was therefore poor since only 3,209 (21.8%) of the candidates scored 30 percent or above. Figure 7 illustrates the candidates' performance for question 7.
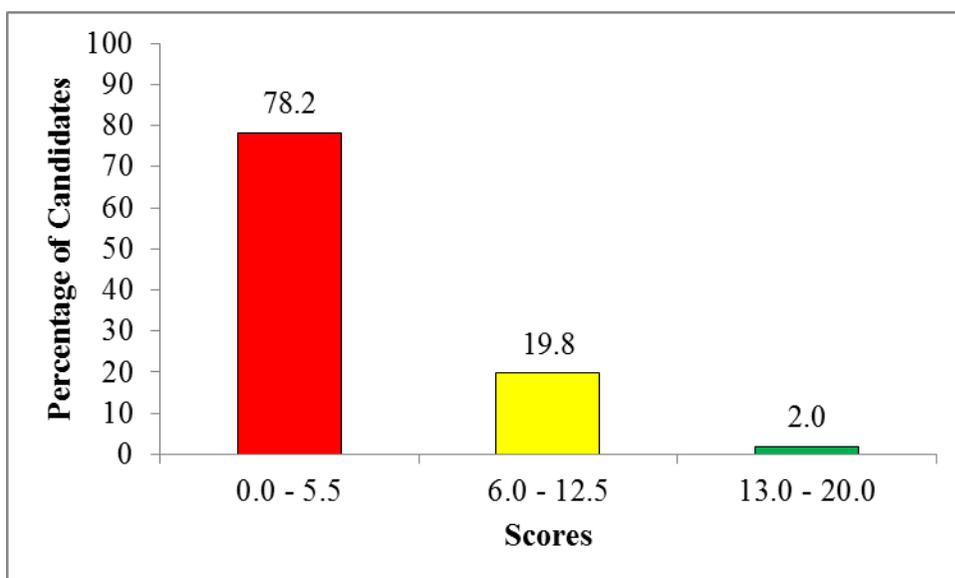
Figure 7: The candidates' performance for question 7

The candidates who performed poorly in this question 11,518 (78.2%) were not able to prepare the trading, profit and loss account. The majority of them prepared a trial balance instead of trading, profit and loss account. This means that the candidates failed to distinguish the trading, profit and loss account from the trial balance. Likewise, there were candidates who prepared a trial balance instead of the total debtors' and creditors' control accounts. This implies that the candidates could not differentiate the total debtors' and creditors' control accounts from the trial balance. Furthermore, it was noticed that some candidates reversed the entries in the debtors' and creditors' control accounts. This indicates that the candidates lacked knowledge and application skills of the principle of double entry in recording financial business transactions. Moreover, some

candidates prepared the trading profit and loss account but recorded a mixture of assets and liabilities in it. This response means that the candidates, not only failed to adhere to the demands of the question, but also failed to distinguish the elements of trading, profit and loss account from the elements of the balance sheet. Nevertheless, there were candidates who prepared the balance sheet, but included in it a mixture of income statement items like purchases, sales and carriage inwards. Also, a small proportion of the candidates failed to interpret the demands of the question, and left it unattempted. These poor responses to the question indicate that the candidates lacked knowledge and skills necessary for the preparation of accounting records and financial statements under the single entry and incomplete records system. Extract 7.1 is a sample of a poor response from a candidate.

Extract 7.1

7. (a) Trading, PROFIT AND loss ACCOUNT FOR THE YEAR ENDING 31st DECEMBER 2017

DR / CR

PATICULAR	31.12.2016	31.12.2017	POTICULAR	31/12/2016	31/12/2017
Opening stock	60,000	80,000	Sales	230,000	230,000
Add, purchases	20,000	20,000			
Good available for sales	80,000	40,000		230,000	230,000
Good available	230,000	230,000	Current		
current			creditor	19,000	20,000
Debton	120,000	140,000	Drawing		120,000
Receipts		420,000	Expenses		
customer		800,000	cash	22,000	6,000
Sundry		40,000	Outstanding expenses	19,000	20,000
inwards		210,000	prepaid expenses		40,000
Furniture	100,000	120,000			
	320,000	5,500,000		46,000	386,000
	174,000	5,114,000		174,000	5,114,000

TOTAL DEBTORS AND CREDITORS CONTROL ACCOUNT

PARTICALS	DR 31/12/2016	CR 31/12/2017
ASSETS		
FIXED ASSETS		
club furniture	100,000	
Debtor	160,000	
Creditors	—	140,000
Drawing	—	120,000 ·
customer	200,000	—
sales	—	230,000
cash	—	28,000
stock	80,000	
sundry	210,000	
Inwards	40,000	

33

BALANCE SHEET AS ON 31ˢᵗ DECEMBER, 2017			
ASSET		LIABILITIES	
Fixed asset		fixed liabilities	
Creditors	40,000	furniture	280,000
Sales	230,000	purchased	80,000
Drawing	12,000	Debton	260,000
Expenses	140,000	Stock	80,000
Cash	28,000	Receipt	480,000
expenses	40,000	Customer	200,000
Expenses	140,000	Inwards	40,000
	620,000		1240,000
	620,000		620,000

In extract 7.1, the candidate prepared the trading, profit and loss account, general journal with a title "total debtors and creditors account" and balance sheet. In both of them recorded a mixture of assets, liabilities, revenues and expenses.

The candidates who performed moderately in this question 2,917 (19.8%) were able to prepare the trading, profit and loss account, total debtors' and creditors' control accounts, cash account and balance sheet. However, it was noted that some of them omitted some items from the trading, profit and loss account and recorded wrong amounts of assets and liabilities in the balance sheet. Nevertheless, other candidates included some items of assets and liabilities in the trading, profit and loss account. Despite the errors and omissions observed in the candidates' responses, their average performance indicates that they had satisfactory knowledge and skills of the preparation of accounting records and financial statements under the single entry and incomplete records system.

The candidates who scored 13 to 20 marks 292 (2%) were able to prepare the trading, profit and loss account, total debtors' and creditors' control accounts, cash account and balance sheet. Most of them prepared a correct trading, profit and loss account and determined the correct amount of sales and purchases. However, some candidates made minor omissions of some entries in either total debtors' or creditors' control accounts which led to wrong amounts of credit sales or credit purchases. Further analysis of the responses show that, most candidates in this category demonstrated good knowledge and skills on the preparation of the balance sheet, and skilfully analysed the items of assets and liabilities, and made a proper presentation of the balance sheets. These good responses to the question suggest that the candidates had good knowledge and skills necessary for the

preparation of the accounting records and financial statements under the single entry and incomplete records. Extract 7.2 is a sample of a good response from a candidate.

Extract 7.2

7

DR   DEBTORS CONTROL A/c   **CR**

Bal b/d	120,000	Cash	420,000
Sales	440,000		
		Bal c/d	140,000
	560,000		560,000

DR   CREDITORS CONTROL A/c   **CR**

Cash	200,000	Bal b/d	40,000
Bal c/d	70,000	Purchases	230,000
	270,000		270,000

DR   CASH A/c.   **CR**

Bal b/d	22,000	Payment to customers	200,000
Reciepts from debtor	420,000	Carriage inward	40,000
Sales	84000	Drawings	120,000
		Sundry expenses	140,000
		furniture	20,000
		Bal c/d	6000
	526000		526,000
Bal b/d	6000		

DR   Sundry expenses   **CR**

Cash	140,000	Bal b/d	120 00
Bal c/d	20,000	Profit and loss	108,000
		Bal c/d	40,000
	160,000		160,000

7	STATEMENT OF AFFAIRS (1.1.2017)			
	Club furniture	100,000	Capital	250,000
	Stock	60,000	Creditors	40,000
	Debtors	120,000	Expenses	12000
	Cash	22000		
		302,000		302,000

DR	BALANCE SHEET As AT 31st.12.2017			CR
Club furniture		120,000	Capital	250,000
Stock		20,000	Add: Net profit	92,000
Debtors	140,000			342,000
less: provision	14,000	126,000	less: Drawings	120,000
Expenses		40,000		222,000
Cash		6000	Creditors	70,000
			Expenses	20,000
		312,000		312,000

In extract 7.2, the candidate prepared correct total debtors, creditors control, cash accounts and balance sheet.

3.0   ANALYSIS OF CANDIDATES' PERFORMANCE IN EACH TOPIC

The general performance of the candidates in Book Keeping subject for the Certificate of Secondary Education Examination for the year 2018 was average (44.67%). The analysis of candidates' performance for each topic shows that of all the thirteen topics examined, five topics which were assessed through a Multiple Choice question had good performance. These topics include *Manufacturing Accounts, Government Accounting Terminologies, Trial Balance, Elementary Balance Sheet* and *Capital and Revenue Expenditures (80.8%).*

The candidates had an average performance on the following four topics; *Books of Prime Entry (54%), Elementary Trading, Profit and Loss Account* and *Principle of Double Entry (45%)* and *Partnership Accounts (43.4%).*

However, the analysis of candidates' performance shows the following four topics had poor performance; *Control Accounts* and *Petty Cash Book (22.9%), Single Entry and Incomplete Records (21.8%)* and *Correction of Errors (7.7%)*

The analysis of candidates' responses to the examination questions indicates that the poor performance of the candidates in the topics of *Control Accounts* and *Petty Cash Book (22.9%)* is attributed to the candidates' lack of knowledge on the advantages of self-balancing ledgers and control accounts. They also have limited knowledge on the benefits of using petty cash system as well as low level of English language proficiency.

The analysis of candidates' responses suggest that, poor performance of the candidates in the topic of *Single Entry and Incomplete Records (21.8%)* was due to the candidates' lack of analytical skills, inability to apply the principle of double entry in recording of financial business transactions. They were also not competent in using the debtors' and creditors' control accounts to compute the value of sales and purchases of the business.

Lastly, the analysis of candidates' responses shows that poor performance of candidates in correction of errors *(7.7%)* was due to candidates' lack of knowledge and application skills of the principle of double entry in the correction of accounting errors.

4.0 CONCLUSION

The analysis of candidates' items responses in Book Keeping subject for the Certificate of Secondary Education Examination for the year 2018 has shown that the candidates' performance for this subject was average. The performance of the candidates in the following topics was good *(Manufacturing Accounts, Government Accounting Terminologies, Trial Balance, Elementary Balance Sheet* and *Capital and Revenue Expenditures).* The candidates had average performance in *Books of Prime Entry, Elementary Trading, Profit and Loss Account, Principle of Double Entry* and *Partnership Accounts.*

However, the analysis of candidates' performance per topic has revealed that candidates' poor performance was in the topics of *Control Accounts, Petty Cash Book, Single Entry and Incomplete Records* and *Correction of Errors.*

The analysis of candidates' performance for each question shows that the candidates had good performance in question number 1 (80.8%) and average performance in questions number 2 (54%), 4 (45%) and 6 (43.4%). The candidates poorly performed in questions number 3 (22,9%), 7 (21.8%) and 5 (7.7%).

Moreover, the analysis has revealed that the candidates' weaknesses were due to candidates' inability to interpret the demands of the questions, poor analytical skills, inability to express themselves well in the English language and lack of knowledge and practical skills on the topics examined.

Despite the weaknesses observed, a few candidates managed to score high marks. They successfully identified the tasks demanded by the questions, had sufficient analytical skills, good knowledge and practical skills on the topics examined, and were capable of expressing themselves in the English language.

5.0 RECOMMENDATIONS

In order to improve the candidates' performance in Book Keeping subject in future examinations, the following are recommended;

(a) Teachers should, as much as possible, try to observe the weaknesses of their students in the following topics; *Control Accounts, Petty Cash Book, Single Entry and Incomplete Records* and *Correction of Errors,* and guide them through how to improve their knowledge and skills.

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

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

(d) Students should take personal initiatives to improve their writing skills in the English Language.

The Summery of the Candidates' Performance in each Topic

S/N	TOPICS	CSEE 2018		
		Number of Questions	Percentage of candidates who scored 30% or above	Remarks
1	Government Accounting Terminologies, Books of Prime Entry, Control Accounts, Manufacturing Accounts, Partnership Accounts, Capital and Revenue Expenditures, Elementary Balance Sheet, Trial Balance and Correction of Errors	1	80.8	Good
2	Books of prime Entry	1	54	Average
3	Elementary Trading and Profit and Loss Accounts and Principle of Double Entry	1	45	Average
4	Partnership Accounts	1	43.4	Average
5	Control Accounts and Petty Cash Book	1	22.9	Weak
6	Single Entry Book Keeping and Incomplete Records	1	21.8	Weak
7	Correction of Errors	1	7.7	Weak