



**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) 2021**

**BOOK KEEPING**



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**062 BOOK KEEPING**

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## FOREWORD

The Students' Item Response Analysis Report on the Form Two National Assessment (FTNA) 2021 in the Book Keeping subject has been prepared in order to provide feedback to students, teachers, parents, policy makers and other education stakeholders on the performance of the students in the subject. The feedback provided will enable the education administrators, school managers, teachers and other education stakeholders to identify appropriate measures to be taken in order to improve students' acquisition of knowledge and skills, and performance in future assessments administered by the National Examinations Council.

The Form Two National Assessment is a comprehensive assessment, which among other things, appraises the effectiveness of the general education system and specifically the mode of education delivery in secondary schools. The students' responses to the assessment questions indicate what the education system was able or unable to offer to the students in their two years in secondary education.

The report highlights some of the reasons which made some of the students to score low marks in the questions. Such reasons include inadequate knowledge and practical skills in the Book keeping concepts, misconceptions of the questions requirement, failure to record financial business transactions in the books of account and inability of the students to prepare the specified financial statements. The report also highlights some of the reasons which made some of the students to perform well in some questions. Such reasons include adequate knowledge and practical skills they had in the Book Keeping concepts, ability to understand the questions requirement, ability to record financial business transactions in the books of accounts and prepare specified financial statements.

The National Examinations Council of Tanzania (NECTA) presumes that, the feedback provided in this report will enable education stakeholders in the public and private sectors to take appropriate measures in enhancing general students' performance. The report concludes by giving some recommendations that are expected to be useful to students and teachers in improving the teaching and learning process.

NECTA would like to thank all staff members, examiners and other stakeholders who participated in preparation of this report.



Dr. Charles E. Msonde

**EXECUTIVE SECRETARY**

## **1.0 INTRODUCTION**

This report presents the performance of the students who sat for Book Keeping Form Two National Assessment in November 2021. The assessment tested students' competencies as per the requirements of the Form Two National Assessment format which is based on the 2016 Book Keeping syllabus.

The Book Keeping assessment paper consisted of a total of seven questions distributed into three sections namely sections A, B and C. Sections A and B consisted of 2 questions each, the weight of each question was 10 marks, making a total of 20 marks per section. Section C consisted of 3 questions of 20 marks each, making a total of 60 marks. Students were required to answer all questions in sections A, B and C.

A total of 77,528 students sat for the assessment in 2021, out of these 77,417 had results and 112 students their results were withheld. Of the 77,417 students with results, 54,661 (70.61%) passed the assessment with the following grades; grade A, 14,460 (26.45%); grade B, 6,588 (12.05%); grade C, 17,236 (31.53%), grade D, 16,377 (29.96%) and 22,756 (29.39%) students failed. The rate of performance of students in the year 2021 has increased by 15.58 percent compared to the performance in 2020 in which out of 79,204 students who sat for the assessment, 43,511 (55.03%) students passed.

The report provides an analysis of the students' performance in each question. The minimum pass mark for each question was 30 percent of the allocated marks. Therefore, the performance of students was considered weak if the students scored from 0 to 29 percent; average if they scored from 30 to 64 percent; and good if they scored from 65 to 100 percent. Red, yellow and green colors are used to indicate weak, average and good performances respectively.

The report also points out some possible reasons for the observed performance in each question. In addition, some extracts of students' responses and figures are inserted to illustrate the sample of the performance of the students for the presented cases.

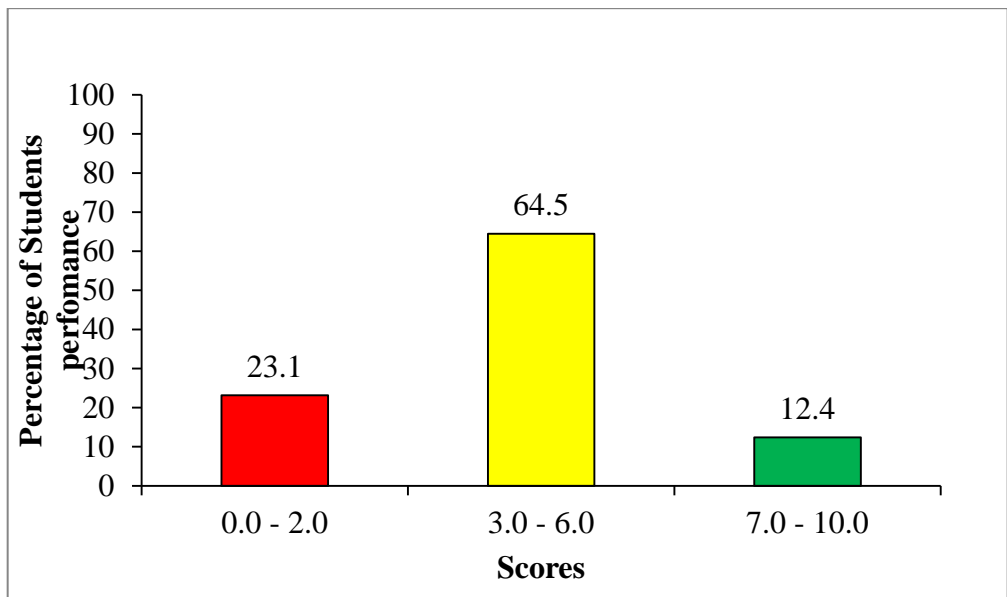
The National Examinations Council of Tanzania (NECTA) expects that, the analysis presented in this report will enable education stakeholders to take measures to improve the teaching and learning of Book Keeping subject in schools.

## 2.0 ANALYSIS OF STUDENTS' PERFORMANCE IN EACH QUESTION

### 2.1 Question 1: Multiple Choice

The question consisted of ten multiple choice items (i) to (x) carrying a total of ten (10) marks. The students were required to choose the correct answer from the given four alternatives and write the letter of the correct response in the box provided. The question items were set from five (5) topics namely: *Books of Prime Entry, Principle of Double Entry, Trial Balance, Elementary Financial Statements and Columnar Cash Books.*

The question was attempted by 77,528 (100%) students, out of these 17,941 (23.1%) scored from 0 to 2 marks, 49,987 (64.5%) scored from 3 to 6 marks, while 9,600 (12.4%) scored from 7 to 10 marks. The general performance of the students in this question was good since 76.9 percent of the students who answered the question scored from 3 to 10 marks. Figure 1 summarizes the performance of the students in question 1.



**Figure 1:** *Percentage of Students' Performance in Question 1*

In item (i), the students were required to choose a response which explains why carriage inwards is charged in the trading account. The correct response was A *It is an expense connected with buying of goods.* The students who had sufficient knowledge of the term carriage inwards selected A. The term refers to the cost of carrying goods purchased from the suppliers store to the buyer's place of business. Carriage inwards is charged in the trading account to arrive at

the total cost of the goods purchased. The students who opted for distractor B *It is an expense connected with borrowing of capital* failed to understand the difference between capital and purchases. The students who opted for C *It is an expense connected with the purchases of fixed assets* could not differentiate the elements of income statements from those of statement of financial position. And the student who opted for D *It is an expense connected with sales of goods* failed to differentiate between carriage inward which means Cost of transporting goods into a business and Carriage outward which means Cost of transporting of goods out to the customers of the business.

Item (ii) required the students to identify a place where the total of the sales journal is entered. The correct response was C *in the credit side of sales account in the general ledger*. This response was opted by the students who had adequate knowledge of preparing books of prime entry. The students who chose other alternatives like A *in the debit side of the sales account in the general ledger*, B *in the credit side of the sales returns account in the general ledger* and D *in the debit side of the sales day book in the general ledger* lacked sufficient knowledge and skills in the preparation of books of prime entry.

In item (iii) the students were asked to identify a response which best describes fixed assets. The correct response was B *Items having long life and not bought for resale*. The students who chose the correct response had adequate knowledge about fixed assets. On the other hand, the students who selected the alternatives; A *Expensive items bought for the business* failed to realize that, not all expensive items bought for the business must be fixed assets. The students who chose C *Items, which will not wear out, quickly* failed to realize that items like equipment and land do not wear out quickly and sometimes appreciate in value but can be purchased for resale or capital appreciation purpose.

In item (iv) the students were asked to choose an item which is recorded on the debit column of the trial balance. The correct response was B *Cash On Hand*. The student who chose the correct response had adequate knowledge about the preparation of trial balance. For those who selected other distractors namely A *Capital*, C *Creditors* and D *Sales* lacked the knowledge that *capital and creditors* are liabilities, hence they all have credit balance. Consequently, their balances appear on the credit column of the Trial Balance.

In item (v) the students were required to select a response which describes a Cash Receipt. The correct response was B *Is a documentary evidence for cash received*. The students who selected the correct response had adequate



knowledge of the meaning of cash receipt. On the other hand, the students who selected the alternatives A *is a documentary evidence for cash paid*, C *Is a documentary evidence for sale of goods* and D *Is a documentary evidence for purchases of goods* had limited knowledge of cash receipts and failed to differentiate between sale of goods, cash payments and purchases of goods in relation to cash receipts.

In item (vi) the students were required to identify an item which represents properties held in the business to generate income for more than one financial year. The correct response was C *non-current assets*. The students who opted for the correct response had sufficient knowledge of the elements of statement of financial position. The students who chose other alternatives lacked knowledge of the elements of statement of financial position. For example, those who selected alternative A *asset*, the answer was not correct because assets mean properties that you own, assets are divided into two; current assets and non-current assets. Those who selected alternative B *Current assets* had no sufficient knowledge about assets because Current asset by definition refers to items having a short life in the business like cash and goods for resale which do not meet the demands of the question. Those who selected D *fixed capital* failed to distinguish between capital and non-current assets.

In item (vii), the students were required to select a response which refers to unsold goods at the end of the financial year. The correct response was D *closing stock*. Students who had adequate knowledge of stock and its categories answered this question correctly. On the other hand, the students who opted for distractors which were A *stock in trade*, B *Opening stock* and C *stock* had limited knowledge about different categories of stock. Stock refers to goods in which the business normally deals that are held with the intention of resale. They can be finished goods, partly finished goods, or raw materials awaiting conversion into finished goods which will then be sold. Stock is divided into two categories; opening stock and closing stock. Opening stock is the stock at the beginning of an accounting period while closing stock is the stock remaining unsold in the business at the end of the financial period.

In item (viii) the students were required to select a ledger where suppliers personal accounts are found. The correct response was A *purchases ledger*. The students who chose A had adequate knowledge about the sub division of the ledger and their uses. On the other hand, the students who opted for the distractors B *nominal ledger* and C *General ledger* lacked the knowledge that the two ledgers are used to record impersonal accounts. Similarly, the students

who chose distractor D *Sales ledger* did not know that *sales ledger* is used to record details and amounts of all goods sold on credit and does not deal with suppliers' personal accounts.

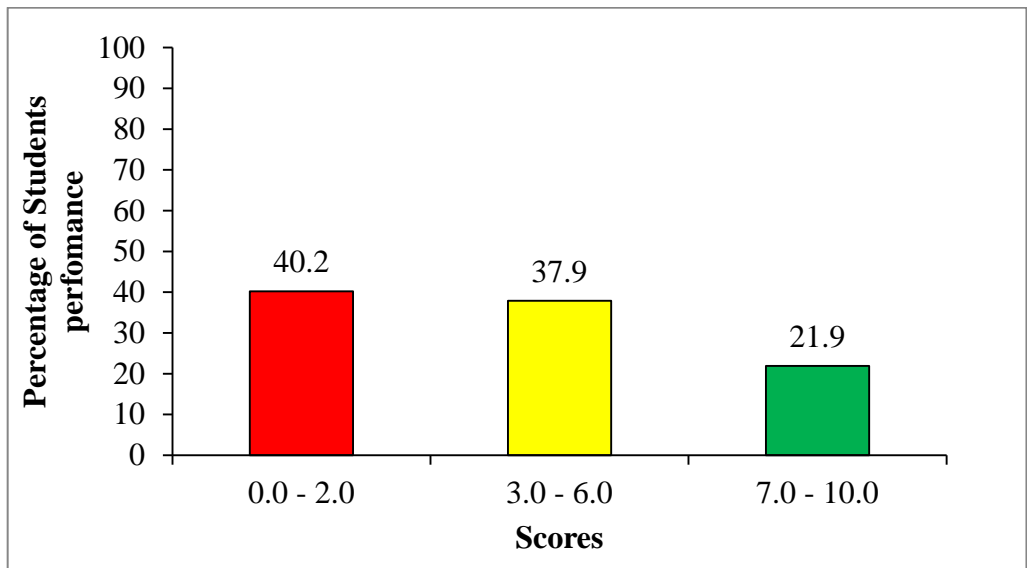
In item (ix), the students were required to select a response, which represents the amount of sales calculated from the cost price of goods sold of TZS 16,000 and profit mark up of 25 per cent. The students who had adequate knowledge of applying profit mark up on cost of sales were able to identify the correct response which was C *TZS 20,000*. The students who selected other alternatives A *TZS13,600*, B *TZS 20,160* and D *TZS 20,000* lacked the skills of using profit mark up to calculate the amount of sales from the cost of goods sold.

In item (x) the students were required to choose a response which describes how contra entry occurs. The correct answer was D *When the double entry is completed within the same book*. The students who opted for the correct response had adequate knowledge about contra entries and their occurrence. The students who chose distractor A *When the double entry is completed within the cash account* failed to understand that contra entry cannot occur within the cash account because cash account is a ledger account and not a book of account. Those who chose B *When the double entry is completed within the bank account* failed to understand that, there is no contra entry which can occur within the bank account.

## 2.2 Question 2: Matching Items

This question consisted of ten (10) matching items carrying a total of ten (10) marks. For each of the items (i) - (x), the students were required to match the descriptions of the terms used in Book Keeping in Column A with their corresponding names in Column B by writing the letter of the correct response below the item number in the table provided. The question items were set from the topic of *Elementary Financial Statements*.

The question was attempted by 77,528 (100%) students, out of these 31,142 (40.2%) scored from 0 to 2 marks, 29,392 (37.9%) scored from 3 to 6 marks and 16,994 (21.9%) scored from 7 to 10 marks. The general performance of the students in this question was average since 59.8 percent of them scored from 3 to 10 marks. Figure 2 shows the performance of the students in this question.



**Figure 2:** *Percentage of the Students' Performance in Question 2*

In item (i), the students were instructed to select a response which matches correctly with *income from operations after deducting operating costs*. The correct response was D *Net profit*. The students who were able to identify the correct response had adequate knowledge about Net Profit. The analysis shows that, some students failed to identify the correct response; hence, they matched the description with incorrect alternatives. This suggests that, the students had limited knowledge and skills in the preparation of *Elementary Financial Statements*.

In item (ii), the students were instructed to choose a response which matches correctly with the *sum of opening and closing stocks divided by two*. The correct response was I *Average stock*. The students who selected the correct response demonstrated sufficient knowledge of how to calculate average stock. However, some students selected K *Opening stock*, which was not a correct answer because the term opening stock means the stock at the beginning of an accounting period and for those who selected M *Stock* failed because stock refers to goods held in the business for resale.

In item (iii) the students were required to select a name which matches correctly with the *amount of money which decreases capital*. The correct response was F *Drawings*. The students who selected the correct response demonstrated sufficient knowledge about capital account and the items which can increase or decrease the amount of capital in the account. The students who failed to

identify the correct response were not competent enough to understand the meaning of capital account.

Item (iv) required students to choose name for *goods held in the business for sale*. The correct response was M *Stock*. The students who were able to identify the correct response had adequate knowledge about stock. Those who selected O *Capital* lacked the knowledge about stock and could not distinguish stock from capital.

Item (v) required the students to choose a response which matches correctly with *assets which are useful to the business for more than twelve months*. The correct response was J *Non-Current Assets*. The students who matched the description with the correct response had sufficient knowledge about Non-current assets. However, some students matched the description with incorrect response B *Current assets*. This suggests that the students lacked knowledge about assets and their types because Assets are divided into current assets and Non-current assets and according to the requirement of the question alternative B was not the answer.

Item (vi) required the students to choose a response which matches correctly with *profit shown as a percentage of sales*. The correct response was H *Margin*. This response was identified by the students who had sufficient knowledge about the term Margin. The students who failed to identify the correct response lacked such knowledge; consequently, they matched the description with incorrect response L *mark-up* and other distractors.

Item (vii) instructed the students to choose the response which matches correctly with the description *transport cost for the goods sold to customers*. The correct response was N *Carriage outward*. The students who matched the description with the correct response had adequate knowledge about carriage outwards. The student who failed to identify the correct response lacked this knowledge. For example, some students selected G *Carriage inward* which was not the correct answer because *carriage inwards* refers to expenses of delivery incurred by an enterprise related to goods purchased by it.

Item (viii) required the students to choose a response which matches correctly with the description *Asset which is useful to the business within twelve months*. The correct response was B *Current assets*. The students who had adequate knowledge of the term *current assets* were able to identify the correct response. However other students failed to identify the correct response by matching it with J *non-current assets*. The students who selected incorrect responses lacked

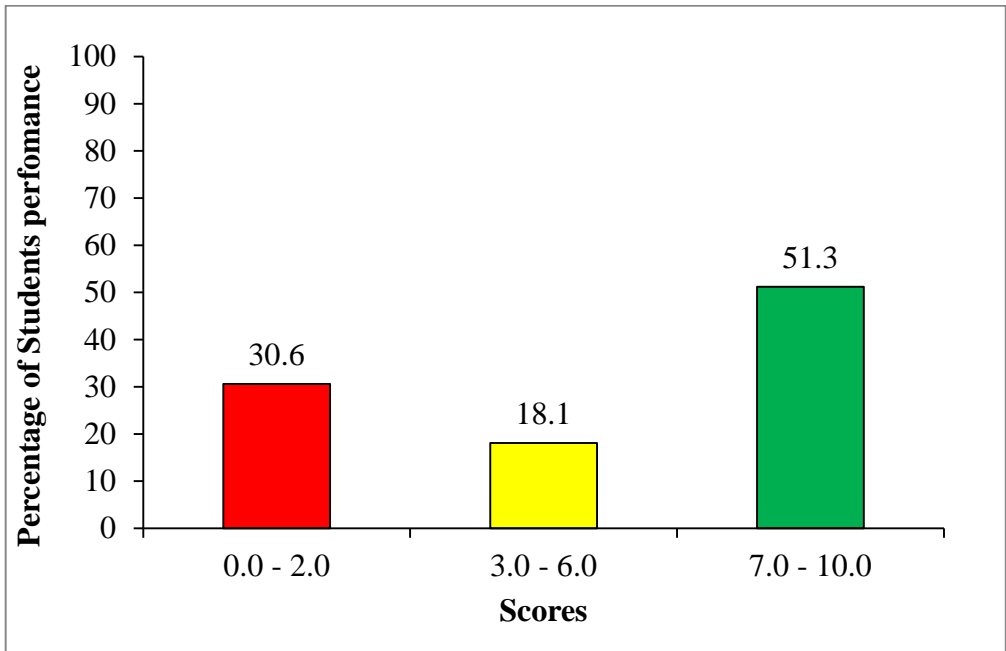
sufficient knowledge about assets and their categories. Non-current assets are not current assets since they stay in the business for more than twelve month or one year.

Item (ix) instructed the students to choose a response that matches correctly with the description Current assets *less current liabilities*. The correct response was C *working capital*. The students who matched the description with the correct response had sufficient knowledge about this term, includes how it can be calculated. However, the students who failed to identify the correct response matched the description with incorrect responses. This suggests that these students lacked sufficient knowledge about *working capital* and the procedures for its computation.

In item (x), the students were required to identify response, which matches correctly with the description *Long-term liability*. The correct response was E *loan*. The students who were able to match the description with the correct response had sufficient knowledge about long-term liabilities. Other students failed to select the correct response. This implies that, they had no sufficient knowledge about long-term liabilities. For example, some students selected O *capital*, which was not the correct answer because *capital* refers to the business liability to business owners. *Long-term liabilities* refer to the business long term obligations to third parties.

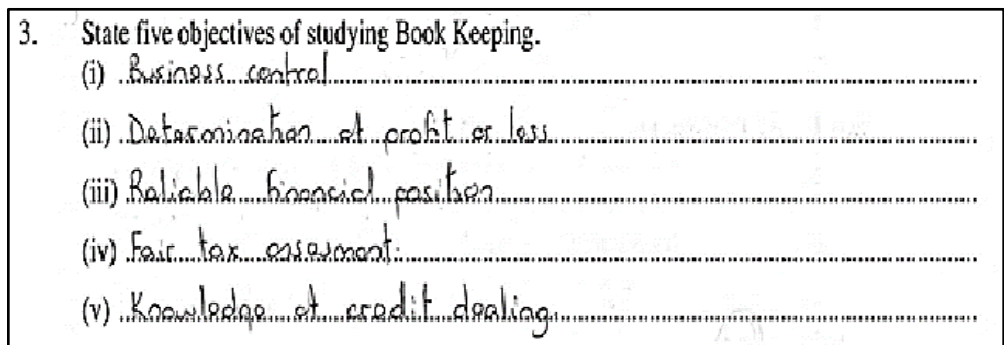
### **2.3 Question 3: Introduction to Book Keeping**

The question required the students to state five objectives of studying Book Keeping. It was attempted by 77,528 (100%) students, out of these 23,724 (30.6%) scored from 0 to 2 marks, 14,033 (18.1%) scored from 3 to 6 marks while 39,771 (51.3%) scored from 7 to 10 out of the 10 allocated marks of the question. The general performance of students in this question was good since majority of the students (69.4%) scored from 3 to 10 marks. Figure 3 shows the percentage of students' performance in question 3.



**Figure 3:** *Percentage of the Students' Performance in Question 3*

The students who scored from 7 to 10 marks (51.3%) were able to state at least four to five objectives of studying Book Keeping. Those responses suggest that the students were competent about the objectives of studying Book keeping. Extract 3.1 a sample of correct responses from the student in question 3.



Extract 3.1: A sample of correct responses in question 3

Most of the students who scored from 3 to 6 marks (18.1%) were able to state two to three objectives of book keeping. Students under these categories had satisfactory knowledge of the objectives of book keeping.

The analysis shows that students who scored from 0 to 2-marks (30.6%) were not competent and to understand the objectives of studying Book Keeping. The

students who scored zero mark (12.1%) supplied irrelevant information in relation to the requirement of the question. For example, some students mentioned types of *accounts*; *Nominal account, cash account, journal proper, purchases day book* and *trial balance* while others listed irrelevant words like *book statement, prime entry, cash statement, double entry* and *petty cash book*.

Furthermore, it was observed that, some students listed unrelated words or phrases like *taxes of the business, projective of the owner, fixed return* and *fixed assets*. Moreover, other students wrote phrases like *to balance sheet, fair statement financial position, useful to the business, useful for the commission error* and *use of government revenue*.

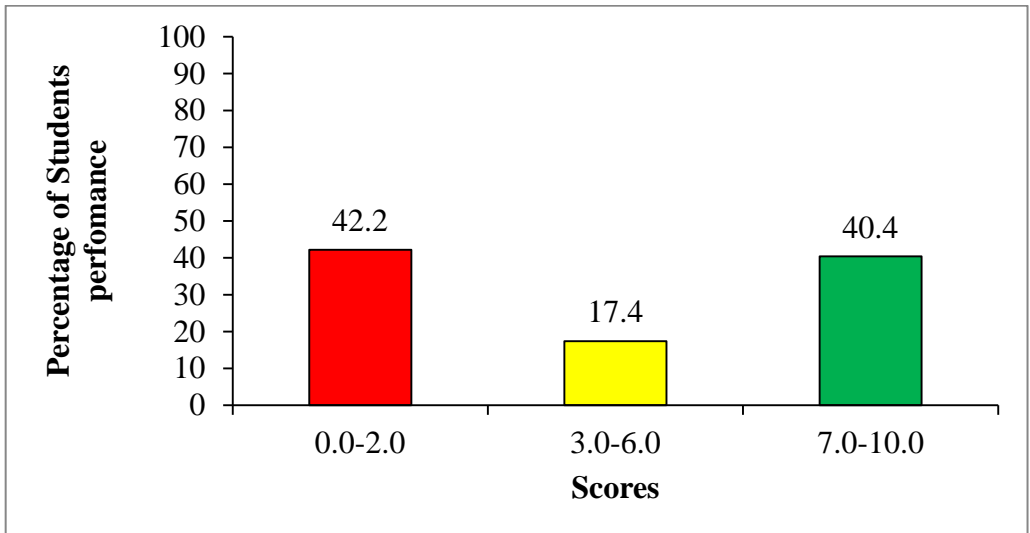
Nevertheless, some students mentioned books of prime entry which does not meet the requirement of the question. These poor responses indicate that the students had not mastered the objectives of studying Book Keeping. Extract 3.2 is a sample of incorrect responses from a student in question 3.

3. State five objectives of studying Book Keeping.
(i) Book statement
(ii) Prime entry
(iii) cash statement
(iv) Double entry
(v) petty cash book

Extract 3.2: A sample of incorrect responses in question 3

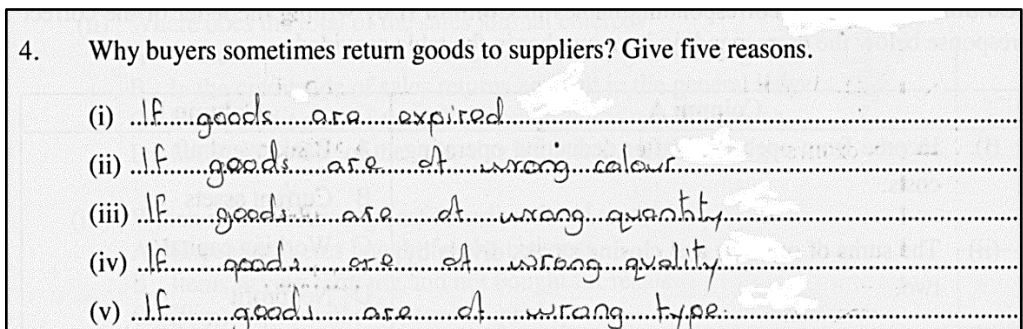
#### 2.4 Question 4. Books of Prime Entry

The question required the students to give five reasons why buyers sometimes return goods to suppliers. The question was attempted by 77,528(100%) students, out of these, 32,717 (42.2%) scored from 0 to 2 marks, 13,490 (17.4%) scored from 3 to 6 marks and 31,321 (40.4%) scored from 7 to 10 marks. The general performance of students in this question was average since majority of the students (57.8%) passed by scoring from 3 to 10 marks. Figure 4 illustrates the students' performance in question 4.



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

The students who scored from 7 to 10 marks (40.4%). These students were able to give more than three reasons for a buyer to return goods to suppliers. These correct responses to the question suggest that, the students had good understanding on the reasons for why buyers return goods to suppliers. Extract 4.1 illustrates a sample of good responses from a student in question 4.



**Extract 4.1:** A sample of correct responses in question 4

The students who scored 3 to 6 marks (17.4%) provided at least two to three reasons why buyers may return goods to suppliers. These responses indicate that, the students had satisfactory knowledge of the reasons why buyers may return goods to supplies.

On the other hand, the students who scored from 0 to 2 marks (42.2%) had several weaknesses. Majority of the students in this group failed to understand the requirement of the question hence provided wrong answers. For example,



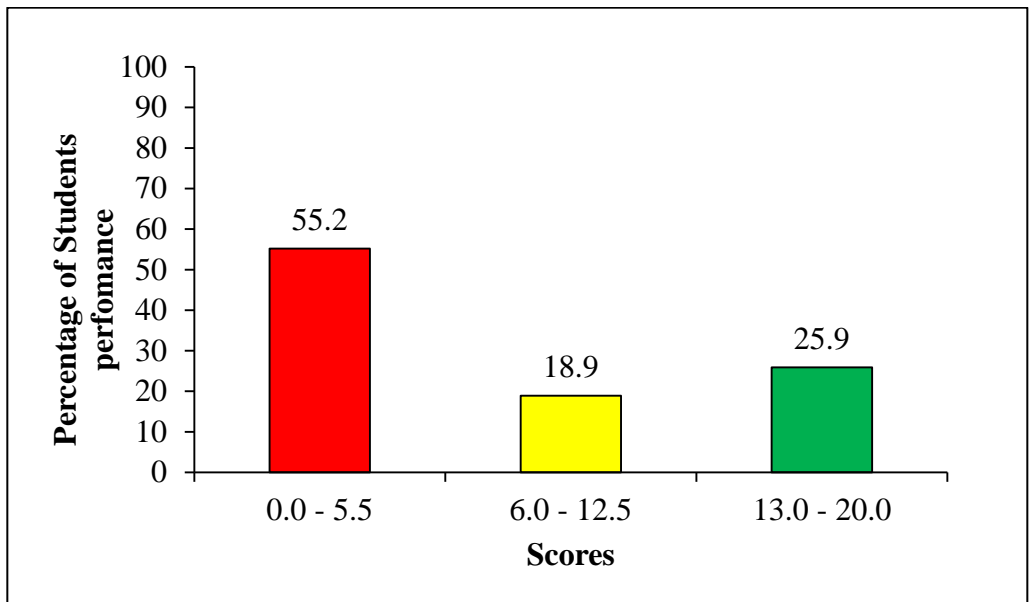
some students mentioned types of ledger accounts while others wrote responses which are not compatible to the requirement of the question. One student wrote *purchases of goods, cost of goods, sales of goods, rent of goods and salaries of goods* as reasons for buyers to return goods to supplies. Additionally, some students in this group gave only one correct reason for the buyers to return goods to supplies in their response and others did not respond to this question. These poor responses to the question indicate that the students had not mastered the reasons why buyers may return goods to suppliers. Extract 4.2 is a sample of a poor responses in Question 4.

4.	Why buyers sometimes return goods to suppliers? Give five reasons.	
(i)	purchases	Ledger
(ii)	General	ledger
(iii)	Nominal	ledger
(iv)	sales	ledger
(v)	Total	ledger

Extract 4.2: A sample of incorrect responses in question 4

## 2.5 Question 5: Elementary Financial Statements

The question required the students to use the information provided to prepare Mrs Jozia's Income Statement for the year ending 30<sup>th</sup> June 2019 and the Statement of Financial Position as at that date. The question was attempted by 77,528 (100%) students, out of these, 42,795 (55.2%) scored from 0 to 5.5 marks, 14,653 (18.9%) scored from 6 to 12.5 marks, and 20,080(25.9%) scored from 13 to 20 marks. The students' general performance in this question was average since 44.8 percent of the students scored from 6 to 20 marks.



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

The majority of the students who scored from 0 to 5.5 (55.2%) prepared a *trial Balance* and gave it a title of Balance sheet. This implies that, the students lacked knowledge of distinguishing the trial balance from the balance sheet. Also, there were some students who prepared a *cash book* instead of the statement of financial position. This implies that, the students could not differentiate between the cash book and statement of financial position. Moreover, other students prepared *personal accounts of Mrs Jozia* instead of the income statement. It was also noted that, some students prepared the income statement but they recorded a mixture of assets and liabilities instead of preparing a separate statement of financial position. This implies that, the students lacked knowledge of distinguishing between the income statement from statement of financial position and could not distinguish the elements of income statement from those of statement of financial position.

Nevertheless, it was observed that, a few students copied the items of assets and liabilities as they appear on the question paper and listed them under the heading of 'Statement of Financial Position'. This response indicates that the students failed to interpret the demands of the question and lacked knowledge and practical skills in the preparation of income statement and statement of financial position. Another observation was that, a considerable number of the students did not attempt this question, which was optional because they lacked

knowledge and competence in the preparation of financial statements. Extract 5.1 shows a sample of incorrect responses from a student in question 5.

<u>Trial balance</u>		
Debites	AMOUNT	TOTAL
Sales	- - - -	445,750
Purchases -	- 145,250	
Sales tax -	- 23,250	
Motor expenses	- 93,000	
Rent of buses	- 12,500	
NS rates		
Insurance - Building	- 7,500	
Motor vehicles	- 12,000	
Motor vehicles	- 100,000	
Buildings -	- 175,000	
Cash in hand	8,000	
Cash at bank	- ? - - -	- 12,500
Drawings	12,000	
Long term loan	- - - - -	- 150,000
Capital	- - - - -	- 192,750
Debtors	177,250	
Creditors	- - - - -	9,750
	810,750	810,750

Extract 5.1: A sample of incorrect responses in question 5

Extract 5.1 is a sample of incorrect responses from a student who prepared a *Trial Balance* instead of *income statement* and *statement of financial position*.

Further analysis indicates that students who scored from 6 to 12.5 marks, were able to draw the specimen of the statement of financial position in its proper format and used a correct title for the statement. However, some of these students failed to show the sub headings for non current assets, current assets, current liabilities and capital. Others used inappropriate sub headings for the items of assets, liabilities and capital. Moreover, students' responses in this category contained a mixture of correct and incorrect presentations of the assets, and liabilities in the statement of financial position. For this their scores ranged from 6 to 12 marks, which is an average performance. The average performance is an indication that, these students had satisfactory knowledge and practical skills in the preparation of financial statements.

On the other hand, students with good performance 13 – 20 marks demonstrated sufficient knowledge and practical skills in the preparation of 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 a correct title, made a proper presentation of the elements and appropriate sub headings for the non current assets (*motor vehicle and building*), current assets (*stock, debtors and cash in hand*), current liabilities (*creditors and cash at bank*), long term liabilities (*long term loan*) and capital in the statement of financial position.

Nevertheless, some students in this category made inappropriate adjustments to the values of *stock, creditors, debtors, cash at bank, building and motor vehicle*. Due to this some of the values for these items were not correct. Also, some students in this group omitted one or two of the items of *assets, liabilities and capital* in the statement of financial position. Example, many of the students failed to record *cash at bank* under current liabilities. They listed it under current assets despite the fact that it was a *bank overdraft*. These errors inhibited the students to score all 20 allocated marks. The good responses to the question indicates that, the students had sufficient knowledge and practical skills in the preparation of income statement and statement of financial position. Extract 5.2 is a sample of correct response from the students.

MRS JOZIAS

INCOME STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2019

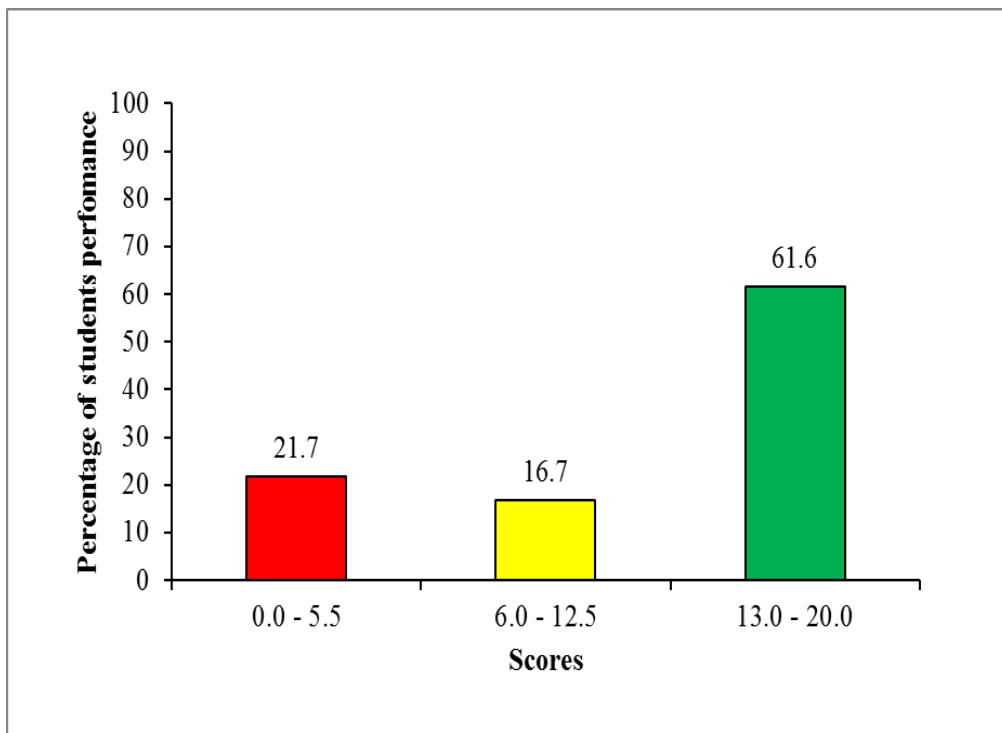
Sales		<u>445,750</u>	
Net sales			445,750
<u>less: COST OF GOODS SOLD:</u>			
Purchases	<u>145,250</u>		
Cost of goods available for sale		<u>145,250</u>	
<u>less: Stock on 30<sup>th</sup> June 2019</u>		<u>(30,000)</u>	
Cost of goods sold			(115,250)
Gross profit			<u>330,500</u>
<u>INCOME</u>			
Gross profit	<u>330,500</u>		
Total income			330,500
<u>less: EXPENSES</u>			
Salaries	23,250		
Motor expenses	93,000		
Rent and business rates	12,500		
Insurance: Buildings	7,500		
Motor vehicles	<u>12,000</u>		
Total expenses			(148,250)
Net profit			<u>182,250</u>

MRS JORJA STATEMENT OF FINANCIAL POSITION AS AT 30 <sup>th</sup> June 2019		
<u>Fixed assets:</u>		
Motor vehicles	100,000	
Buildings	175,000	
	<u>275,000</u>	<u>275,000</u>
<u>Current assets</u>		
Cash in hand	5,000	
Debtors	117,250	
Closing stock	30,000	
	<u>152,250</u>	<u>152,250</u>
		<u>427,250</u>
Capital	192,750	
Add (+) Net profit	182,250	
	<u>375,000</u>	
Less (-) Drawings	120,000	
	<u>255,000</u>	<u>255,000</u>
<u>Long term liability</u>		
Long term loan	150,000	150,000
<u>Current liability</u>		
Creditors	9,750	
Cash at bank	12,500	22,250
		<u>427,250</u>

Extract 5.2: A sample of correct responses in question 5

## 2.6 Question 6: Books of Prime Entry

The question required the students to record the transactions made by Mwanachi Shop in the Sales Day Book for the Month of April 2019. It was attempted by 77,528 (100%) students, out of these, 16,835 (21.7%) scored from 0 to 5.5 marks, 12,949 (16.7%) scored from 6 to 12.5 marks and 47,744 (61.6%) scored from 13 to 20 out of the 20 allocated marks. The general performance of students in this question was good since 78.3 percent of the students scored from 6 to 20 marks. Figure 6 illustrates the students' performance in question 6.



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

The students who performed well in this question (61.6%) were able to draw the *sales day book* clearly with columns for *Date*, *Particulars*, *Folio*, *Invoice details* and *Invoice Total*. Moreover, they were able to record most of the transactions in the appropriate columns of the book and identify the total amount to be transferred to the sales account at 30<sup>th</sup> April 2019 in the general ledger. These excellent responses to the question suggest that, the students had good knowledge and skills in the preparation of Sales day book. Extract 6.1 is a sample of good responses from a student in question 6.

DR	SALES DAY BOOK ACCOUNT		CR
DATE	DETAILS	F	INVOICE TOTAL
1/4/2019	<u>SALAMA</u> 10 dozen of vitenge TZS 8000 25 dozen of khangra TZS 10000		10 x 8000 = 80000 25 x 10000 = 250000 330000
5/4/2019	<u>BUTIKU</u> 100 pairs of shoes TZS 2000 200 pairs of boots TZS 3000		100 x 2000 = 200000 200 x 3000 = 600000 800000
12/4/2019	<u>MKEMUSA</u> 100 dozen of exercise book TZS 3000 200 reams of paper TZS 1500		100 x 3000 = 300000 200 x 1500 = 300000 600000
15/4/2019	<u>MUAKALENLE</u> goods worth TZS 5000		5000 x 1 = 5000 5000
22/4/2019	<u>MIKUMI</u> 200 advanced learners dictionaries TZS 2500 800 fiction books TZS 500		200 x 2500 = 500000 800 x 500 = 400000 900000
30/4/2019	SALES A/C CR	lth	2635000

Extract 6.1: A sample of correct responses in question 6

The students who had average performance (6 to 12.5 marks) were able to draw the Sales Day Book clearly with *columns for date, Particulars, Folio, Invoice details and Invoice Total* but some of their entries were incorrect. Moreover, they were unable to record some of the transactions in the appropriate columns of the Sales Day Book and failed to identify the correct amount to be transferred to the sales account at 30<sup>th</sup> April 2019. The average performance is an indication that these students had satisfactory knowledge and skills in preparation of Sales Day Book.



On the other hand, most of the students in this category who scored 0 to 5.5 marks failed to draw the *sales day book*. It was noted that some students drew Sales day book with columns for; *date, name of bank, and invoice*. Moreover, other students drew the sales day book with columns for *except, date, name of customer, invoice no, folio and amount*. This indicates that the students lacked the skills in preparation of Books of Prime Entry. Furthermore, some students failed to understand the demands of the question; they prepared *ledger accounts* instead of the sales day book. Father analysis revealed that, some students copied the transactions as they appear on the question paper and listed them under the heading ‘sales day book’. These poor responses indicate that, the students failed to interpret the demands of the question and lacked the competence on the preparation of sales day book. Extract 6.2 shows a sample of incorrect responses from a student.

SALES DAY BOOK 3 <sup>th</sup> APRIL 2019							
Date	Particular	F	Amount	Date	Particulars	F	Amount
11/4	Sold goods to Salama 10 dozen of viteng 25 dozen of Khangir		8400 <u>10000</u> <del>9000</del>	5/4	Solid goods to Bujiki 100 pairs of shoes 200 pairs of boots		2000 <u>3000</u> <del>5000</del>
12/4	Solid goods to Mwanua 100 dozen of Exercise 200 ream of Paper		3000 1500	15/4	Solid good worth		5000 <del>10000</del>
				22/4	Solid goods mikumi Road 200 advanced learners dictionaries set 200 Fiction books		2500 500
	Balance	bd	<u>22500</u>		Balance	cd	<u>13000</u>

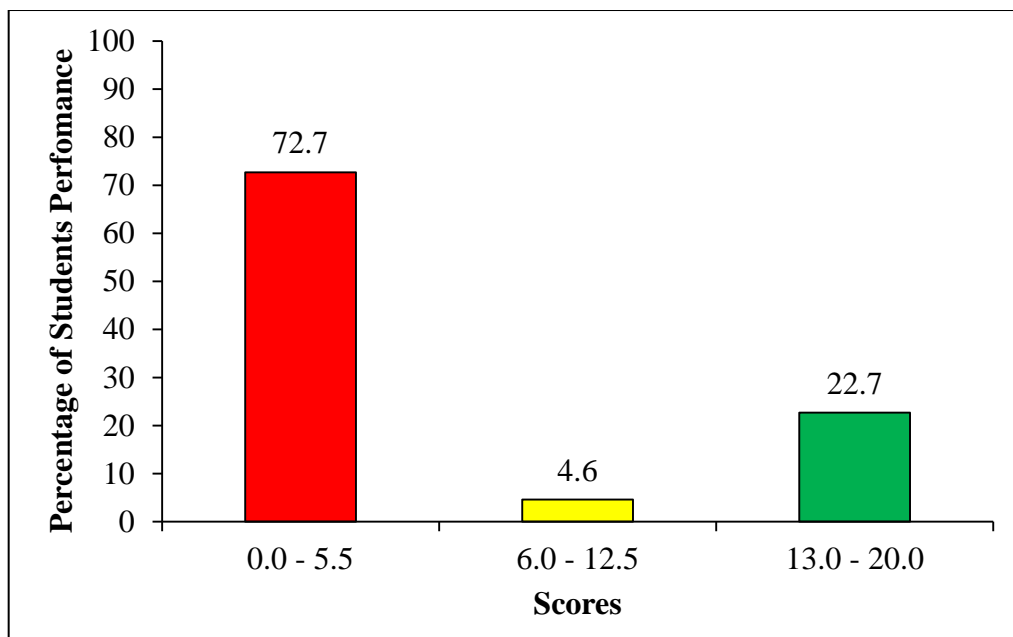
Extract 6.2: A sample of incorrect responses in question 6

Extract 6.2: is a sample of incorrect responses from a student who prepared a *cash account* with a title *Sales Day Book* but not reflecting the structural counters expected of the due sales day book.

## 2.7 Question 7: Bank Reconciliation

The question required the students to use the information provided to adjust the cash book and prepare a Bank Reconciliation Statement as on 31<sup>st</sup> December, 2018 starting with the balance as per adjusted cash book. The question was attempted by 77,528 (100%) students, out of these 56,360 (72.7%) scored from

0 to 5.5 marks, 3,566 (4.6%) scored from 6 to 12.5 marks and 17,599 (22.7%) scored from 13 to 20 out of the 20 allocated marks. The general performance of students in this question was weak since only 27.3 percent of the students scored from 6 to 20 out of the 20 allocated marks. Figure 7 shows the students' performance in question 7



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

The students whose scores ranged from 0 to 5.5(72.7%) marks provided irrelevant responses. Thus considered as hart's weak performance. Also, some students failed to interpret the demand of the question; therefore, they skipped it. Some students prepared a *cash book* instead of the bank reconciliation statement. This response implies that, the students lacked not only the knowledge and skills in preparation of the bank reconciliation statement, but also the ability to distinguish it from the cash book. Further observation was that, some students in this group prepared a *statement* with columns for *Date*, *Particulars*, *Folio* and *Amount* giving it a title of a bank reconciliation statement. The statement of this nature would properly be called an account. It seems these students failed to know how the bank reconciliation statement looks like and therefore, they made a guess work. Some other students prepared *ledger accounts* of the persons listed on the question paper as adjusted cash book. This response is an indication that, the students lacked the knowledge and competence in adjusting the cash book and preparation of bank reconciliation statements. Nevertheless, there were students who prepared a *bank account*

instead of the bank reconciliation statement. This indicates that, the students failed to know what exactly the question wanted them to do, or they confused the bank reconciliation statement with the bank account. However, some students in this group were able to draw the bank reconciliation statement in its proper format but could not analyze the information provided into unrepresented and uncredited cheque items. They added to the balance as per adjusted cash book a mixture of unrepresented items and vice versa. This caused their scores to vary from 0 to 5 marks. Extract 7.1 is a sample of incorrect responses in question 7.

Cash Book							
Date	Detail	F	Amount	Date	Detail	F	Amount
Dec 1	Balance	b/d	34,190	Dec 8	R. Young	b/d	4,620
Dec 7	F. Lamb	b/d	1,010	Dec 15	F. Gray	b/d	210
Dec 15	W. Terry	b/d	3,190	Dec 25	D. Mohammed	b/d	13,800
			38390				18630

Cash A/c							
Date	Detail	F	Amount	Date	Detail	F	Amount
Dec 18	Smiller	b/d	2,460	Dec 28	T. Errant	b/d	2,090
Dec 20	B. Jose		2,500	Dec 28	Salome	b/d	1,200
			4,960				3,290

Purchases A/c							
Date	Detail	F	Amount	Date	Detail	F	Amount
Dec 22	Catherine	b/d	1,500	Dec 29	Christina	b/d	2,000
Dec 31	Thomas	b/d	1,000	Dec 30	J. Fatma	b/d	3,000
Dec 31	C. George		20,000	Dec 31	Berence	b/d	42,930
Dec 31	Cy. Brock		4,000				47,930
			26,500				

Bank Statement							
Date	Detail	F	Amount	Date	Detail	F	Amount
Dec 1	Balance	b/d	34,190	Dec 7	Cheque	b/d	1,010
Dec - 7	Cheque	b/d	35,200	Dec 11	R. Young	b/d	4,620
Dec - 11	R. Young	b/d	30,580	Dec 20	F. Gray	b/d	210
Dec 20	C. Gray	b/d	30,370	Dec 22	Cheque	b/d	1,500
Dec 22	Cheque	b/d	31,870	Dec 31	Credit trans for T. Morris	b/d	930
Dec 31	Credit transfer T. Morris	b/d	32,800	Dec 31	Bank charges	b/d	470
Dec 31	Bank charges	b/d	32,310				8740
			227300				

Extract 7.1: A sample of incorrect responses in question 7

In extract 7.1, a student prepared *cash book, cash account, purchases account* and *Bank statement* instead of the adjusted cash book and Bank Reconciliation Statement.

The students who performed averagely with scores ranging from 6 to 12.5 marks were able to draw the bank reconciliation statement in its proper format. However, they failed to prepare the Adjusted Cash Book and make accurate analysis of the information provided into unrepresented and uncredited items. Consequently, they included one or two unrepresented items with uncredited items and vice versa. These errors caused the amount of the bottom line of the bank reconciliation statement to differ from the amount of TZS 32,330 which was the correct balance as per bank statement. Also, it was observed that, some students in this cluster omitted some items of unrepresented and uncredited from the bank reconciliation statement. These errors and omissions caused their scores to vary from 6 to 12.5 marks which are considered as average performance. The average performance suggests that, the students had satisfactory knowledge and practical skills in Adjusting cash book balance and preparation of bank reconciliation statements.

Further, analysis shows that, students who scored from 13 to 20 marks, which is considered as good performance, were able to prepare the Adjusted Cash Book and Bank Reconciliation Statement. Some students in this group managed to sort out the unrepresented items from uncredited items, drew the bank reconciliation statement in its proper format and presented the information by starting with the balance as per adjusted cash book. Also, they added to it unrepresented items and subtracted from the resulting sum uncredited items arriving at the bottom line amount of TZS 32,330 which was the correct balance as per bank statement. However, a minimum error, *omissions, miscalculations* and *misclassification* of some items of uncredited and unrepresented items committed by some students in this group made their scores to range from 13 to 20 marks. These responses to the question suggest that, the students had sufficient knowledge and practical skills in the preparation of bank reconciliation statements. Extract 7.2 is a sample of a correct responses from one of the students.

<u>Faustino Perry</u> Adjusted cash book			
details	Amount	details	Amount
Balance $\frac{b}{d}$	42,930	Bank Charges	470
Credit transfer: T. moris	930	Balance $\frac{b}{d}$	43,390
	<u>43,860</u>		<u>43,860</u>
Balance $\frac{b}{d}$	43,390		

<u>Faustino Perry</u> Bank reconciliation Statement as on 31 <sup>st</sup> december 2018		
details	Tshs	Tshs
Balance as per adjusted cash book		43,390
Add: Unpresented Cheque:		
b. mohammed	13,800	
T. Errant	2,090	
Salame	1,200	
Christino	2,000	
J. Fatma	3,000	22,090
		<u>65,480</u>
Less: uncredited cheque:		
W. Jerry	3,190	
S. Miller	2,400	
B. Jose	2,500	
Thomas	1,000	
C. George	20,000	
G. Brock	4,000	33,150
Balance as per bank statement.		<u>32,330</u>

Extract 7.2: A sample of correct responses in question 7

### 3.0 THE STUDENTS' PERFORMANCE ON EACH TOPIC

The analyses of the performance on different topics, in the Book Keeping FTNA 2021 indicate that: five topics that were assessed through a multiple-choice question had good performance. These topics include: *Elementary Financial Statements*, *Principle of Double Entry*, *Trial Balance* and *Columnar Cash Book* (76.86%). Other topics were: *Introduction to Book Keeping* (69.38%) and *Books of Prime Entry* (68.05%). The topic of *Elementary Financial Statements* had average performance (52.32%) and *Bank Reconciliation* had poor/weak performance (27.30%).

However, for the entire exam the analysis indicates that, the students had good performance in question number 6 (78.3%), 1 (76.8%) and 3 (69.38%). The analysis also shows that, the students had average performance in question 2 (59.83%), 4 (57.80%) and 5 (44.80%). The weak/poor performance of students was in question 7 (27.30%).

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

#### 4.0 CONCLUSION

The general performance of the students was good since 70.61 percent of the students passed the assessment by scoring A to D grades. The students' performance rate has increased in the year 2021 by 15.58 per cent compared to 2020 in which only 55.03 percent of the students passed. The comparison of the students' performance by grades between 2020 and 2021 is summarized in **Appendix B**.

The analysis of the students performance in each question indicates that, the students with good performance was attributed by adequate knowledge and practical skills of the students in the tested topics, ability to understand the questions requirements and provision of proper use of the accounting concepts in their answers.

The students with average performance had provided partial responses due to inadequate knowledge and practical skills on the concepts assessed. Not only that but also, the students with weak/poor performance misinterpreted the demands of the questions, had very limited knowledge and practical skills on the concepts tested and demonstrated that they lacked analytical skills.

#### 5.0 RECOMENDATIONS

For the better performance of students in the Book Keeping subject in future, it is recommended that:

- (a) Teachers should give emphasis to the challenging topics such as *Bank Reconciliation* (which had weak performance) by providing classroom exercises regularly in order to strengthen the ability of the students to work independently and enhance their knowledge and skills in the preparation of Bank Reconciliation Statements.
- (b) Students should create a habit of reading extensively to ensure that they acquire thorough coverage of the entire sub – topics. They should also perform many practical questions to improve their understanding and master the subject matter of the topics with average performance like *Elementary Financial Statements*.
- (c) Students should be taught how to identify the demands of examination questions and learn how to provide responses that satisfy the requirements of the questions.

**The Summary of the Students' Performance per Topic for the Year 2021**

S/N	TOPICS	FTNA 2021			
		Question Number	Percentage of Students who scored 30% or above	Average	Remarks
1	Books of prime entry, Elementary financial statements, Principle of Double Entry, Trial Balance and Columnar Cash Book	1	76.86	76.86	Good
2	Introduction to Book Keeping	3	69.38	69.38	Good
3	Books of Prime Entry	4	57.80	68.05	Good
		6	78.30		
4	Elementary Financial Statements	2	59.83	52.32	Average
		5	44.80		
5	Bank Reconciliation	7	27.30	27.30	Weak



The Comparison of Students' Performance between 2020 and 2021

