



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



**STUDENT'S ITEM RESPONSE ANALYSIS REPORT  
ON THE FORM TWO NATIONAL ASSESSMENT  
(FTNA) 2020**

**BOOK KEEPING**



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**(FTNA) 2020**

**062 BOOK KEEPING**

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## FOREWORD

The Students' Item Response Analysis Report on the Form Two National Assessment (FTNA) 2020 on 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 education administrators, school managers, teachers and other education stakeholders to identify appropriate measures to be taken in order to improve students' knowledge, 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 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 for some of the students to score low marks in the questions. Such reasons include inadequate knowledge and practical skills of Book keeping concepts, misconceptions of the questions' requirements, 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 for some students to perform well in some questions. Such reasons include students' adequate knowledge and practical skills in the respective concepts, ability to understand the questions' requirements, ability to record financial business transactions in the accounts books and prepare specified financial statements.

The National Examinations Council of Tanzania presumes that the feedback provided in this report will enable various education stakeholders in the public and private sectors to take appropriate measures in enhancing general students' performance. The report has been concluded with recommendations that are expected to be useful to students and teachers in improving the teaching and learning process.

The National Examinations Council of Tanzania 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 062 Book Keeping Form Two National Assessment, in November 2020. The assessment questions tested students' competence as per the requirements of the 2016 syllabus.

The Book Keeping Assessment paper comprised of a total of seven questions distributed into three sections namely section A, B and C. Sections A and B comprised of 2 questions each carrying 10 marks, making a total of 20 marks each. Section C consisted of 3 questions and each carried 20 marks, making a total of 60 marks. Students were required to answer all questions in sections A, B and C.

A total of 79,208 students sat for this assessment in 2020, out of which 43,511 (55%) passed the assessment with the following grades; grade A, 2,362 (3%); grade B, 4,526 (5.7%); grade C, 17,092 (21.6%) and grade D, 19,531 (24.7%). However, 35,555 (45%) students failed by scoring grade F. The students' performance rate in this year has decreased by 5.43 percent compared to the 2019 performance in which out of 82,698 students who sat for the assessment, 49,880 (60.43%) students passed.

The report provides an analysis of the students' performance on 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 scored from 30 to 64 percent; and good if scored from 65 to 100 percent of all the marks allocated in each question. Red, yellow and green colours 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 presented cases.

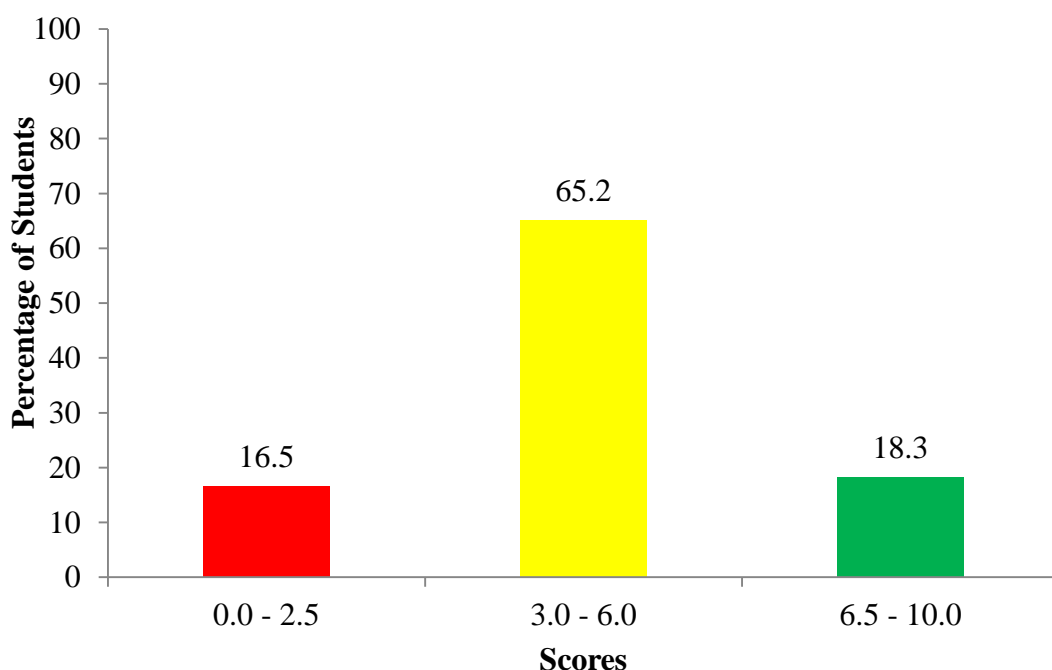
The National Examinations Council of Tanzania expects that the analysis and recommendations presented in this report will enable education stakeholders to take appropriate measures in improving the teaching and learning of Book Keeping subject in schools.

## 2.0 ANALYSIS OF STUDENTS' PERFORMANCE ON EACH QUESTION

### 2.1 Question 1: Multiple Choice

The question consisted of ten multiple choice items carrying a total of ten (10) marks. For each of the items (i) - (x), the students were required to choose the correct answer from the four alternatives and write the letter of the correct response in the box provided. The question items were set from eight (8) topics namely: *Introduction to Book Keeping, Books of Prime Entry, Principle of Double Entry, Columnar Cash Books, Bank Reconciliation, Trial Balance, Elementary Financial Statements, and Government Accounting and Budgeting.*

The question was attempted by 79,205 students, out of these 13,105 (16.5%) scored from 0 to 2 marks; 51,582 (65.2%) scored from 3 to 6 marks; while 14,518 (18.3%) scored from 7 to 10 marks. The general students' performance on this question was good since 83.5 percent of the students who answered the question scored from 3 to 10 marks. Figure 1 shows students' performance on this question



**Figure 1:** Percentage of the students' performance on Question 1

In item (i), the students were required to identify a term which provides the best description of purchases. Students who opted for the correct response B *Goods bought for resale* had sufficient knowledge of the common terminologies used in Book Keeping subject. Students who opted for the distractors which were A *Items bought*, C *Goods bought on credit* and D *Goods bought in cash* had limited

knowledge about the meaning of purchases. Those who chose A *Items bought* failed to distinguish purchases from items bought. Purchases refer to goods purchased primarily for the purpose of selling them to customers in the ordinary course of business in order to generate sales revenue. On the other hand, items bought simply means items purchased, not necessarily for resale; the items bought could be goods, supplies or assets purchased for use in the business. This response did not meet the demands of the question which required the students to identify a term which best describes purchases. The students who opted for C *Goods bought on credit* had partial knowledge of the term purchases. The meaning of the term purchases is not limited to goods bought on credit. Firstly, goods bought on credit may not necessarily be purchased for resale purpose. They may have been bought on credit for use in business. Secondly, the term purchases means goods bought for resale purpose regardless of when cash was paid for them; hence it includes both credit and cash purchases. Students who chose D *Goods bought in cash* failed to realize that goods bought in cash may have been purchased for other purposes, not necessarily for resale.

Item (ii) required the students to identify one of the given statements which is not one of the objectives of studying Book Keeping. The correct response was D *To provide opportunity for employment*. This response was opted for by students who had adequate knowledge about the objectives of studying Book Keeping subject. Students who chose other responses like A, B or C demonstrated inadequate understanding of the objectives of studying Book Keeping. The students who selected A *To control business* lacked knowledge of the fact that business control is one of the primary purposes of studying Book Keeping. The knowledge of Book Keeping helps business men and entrepreneurs to control the movement of the resources managed by the business by keeping the record of every transaction. This response did not meet the demands of the question which required the students to identify a statement which is not one of the objectives of studying Book Keeping. The students who selected B *To determine profit* did not understand that determination of profitability of any business undertaking is one of the key objectives of studying Book Keeping. Those who selected C *To ensure fair tax assessment* lacked the knowledge that one of the objectives of studying Book Keeping is to enable the governments or the Tax Authorities to assess and collect fair tax revenue from business income/profits.

In item (iii), the students were required to identify alternative name for sales journal from the given alternatives. The correct response was B *Sales day book*. Students who had adequate knowledge of the sub-division of the Journal selected alternative



B in response to the question. The students who opted for the distractors lacked knowledge of the types of journals. The students who chose A *sales invoice* lacked knowledge about the books of prime entry and failed to distinguish the sales journal from an invoice. Sales journal is a book of prime entry which is used for recording daily credit sales. On the other hand a sales invoice is a source document which is used for recording credit sales to a particular customer and the information recorded on the invoice is later on recorded in the sales journal; hence, the sales invoice was not a correct response to this question. The students who chose C *Daily sales* failed to understand that, Sales journal is a book while daily sales simply mean everyday sales. These students confused the book with its uses; the book is used for recording daily credit sales. Nevertheless, the students who opted for D *Sales ledger* failed to distinguish the Sales journal from the sales ledger. Sales ledger is a book in which customers' accounts are recorded; hence, it cannot be an alternative name for the sales journal which is used for recording daily credit sales.

Item (iv) required the students to identify the meaning of a debit balance of TZS 40,000 in the cash account of a business. The students who had sufficient knowledge and practical skills of balancing off accounts selected the correct response which was A *The business has TZS 40,000 on hand*. The students who selected the distractors B, C or D lacked knowledge and competence in balancing off accounts. The students who opted B *Cash has been overspent by TZS 40,000* failed to understand that cash account is used for recording the movement of actual cash available in the cash till of the business; hence the business cannot spend cash over and above what is available. Likewise, those who selected C *The total of cash received was less than TZS 40,000* lacked the knowledge that the balance in the cash account does not represent cash received only, rather it represents the total amount of cash in hand available in the business's cash till at the balancing time. Nevertheless, the students who opted D *TZS 40,000 was the total of cash paid out* lacked the knowledge that the balance in the cash account of a business does not represent the amount of cash paid out by the business.

Item (v) required the students to identify the amount of cash that will be reimbursed at the end of the period if TZS 14,600 is spent in the period given a cash float of TZS 20,000. The students who had adequate knowledge on the preparation of petty cash book under the Imprest System were able to identify the correct response which was C *TZS 14,600*. The students who selected other alternatives lacked knowledge and practical skills on preparation of petty cash book and the working of the Imprest System. The Imprest System requires that the amount equal to that spent in the period should be reimbursed to the petty cashier at the end of the period

to restore him/her to the original amount (the cash float) with which he/she started the period. The distracters A, B, and D do not meet this requirement; hence they are not correct responses to this question.

In item (vi), the students were required to identify the term which refers to a cheque paid by the business but not yet passed through the banking system. The correct response was D *Unpresented cheque*. Students who chose the correct response had adequate knowledge of the meaning of unpresented cheques. On the other hand, the students who selected the alternatives; A *stale cheque*, B *dishonoured cheque* and C *uncredited cheque* had limited knowledge of the meaning of unpresented cheques. The students who selected alternative A lacked knowledge of the meaning of both terms; unpresented and stale cheques. A stale cheque is a cheque presented for payment at the bank six months after the issue date. Additionally, the students who chose alternative B lacked knowledge of the meaning of the term dishonoured cheque and failed to distinguish it from unpresented cheque. Furthermore, the students who opted an alternative C lacked knowledge of the meaning of uncredited cheque and failed to distinguish between unpresented and uncredited cheques.

Item (vii) required the students to identify a statement from the given alternatives which provides the best description of a trial balance. Majority of the students chose the correct response which was C *It is a list of ledger accounts balances*. This suggests that the students had adequate knowledge of the meaning of a trial balance. Despite the fact that the majority of the students chose the correct response, a considerable minority of the students selected incorrect alternatives namely: A *It shows the financial position of a business*, B *It is a list of non-current assets* or D *It is a list of all ledger balances*. This group of students lacked not only the knowledge of the meaning of a trial balance but also its uses. For example, those who selected alternative A; could not distinguish a trial balance from the statement of financial position which is prepared to show the financial position of a business. On the other hand, the students who selected alternative B, failed to understand that the trial balance is prepared to check the arithmetic accuracy of double entry recording of the financial transactions in the books of accounts; hence, it is a list of all ledger accounts balances and not merely a list of non-current assets. Moreover, the students who opted for alternative D, lacked knowledge of the fact that ledger is a book or file in a computer software containing small sections called accounts and that it is the accounts in it which have balances not the ledger itself. Thus we do not have larger balances but ledger accounts balances.

Item (viii) required the students to identify the category of payments which are recorded in the petty cash book from the given alternatives. The students who opted for the correct response B *small cash payments* had sufficient knowledge of the uses of the Petty Cash Book. However, some students chose other alternatives namely: A *Cash payments*, C *Bank payments* or D *small bank payments*. This indicates that these students lacked knowledge of the uses of the petty cash book. For example, those who selected alternative A, failed to realize that cash payments are of two categories. The first category of cash payments are those involving large sum of money like the purchase of expensive non- current assets or the bulk purchase of inventories, which are paid by cheque through the banking system. The second category of cash payments are those payments which involve small sums of money like the purchase of postage stamps, envelopes, staff travelling costs, petrol and fuel costs for office cars. These are the ones paid out of petty cash under the custodian of the petty cashier and are recorded in the Petty Cash Book. On the other hand, the students who chose alternatives C or D lacked the knowledge that bank payments; whether small or otherwise are paid by bankers out of the bank account on behalf of the account holder. These payments therefore, are not recorded in the petty cash book.

In item (ix) the students were required to choose an item from the given alternatives which is an asset to a business. The students who had sufficient knowledge of the elements of statement of financial position which includes assets, liabilities and capital were able to choose the correct response which was A *Debtors*. However, the students who opted for the incorrect alternatives namely: B *Creditors*, C *bank overdraft* and D *Loan to the business* lacked knowledge of the elements of the statement of financial position and failed to differentiate between assets and liabilities. The alternatives B, C and D all represent liabilities of the business.

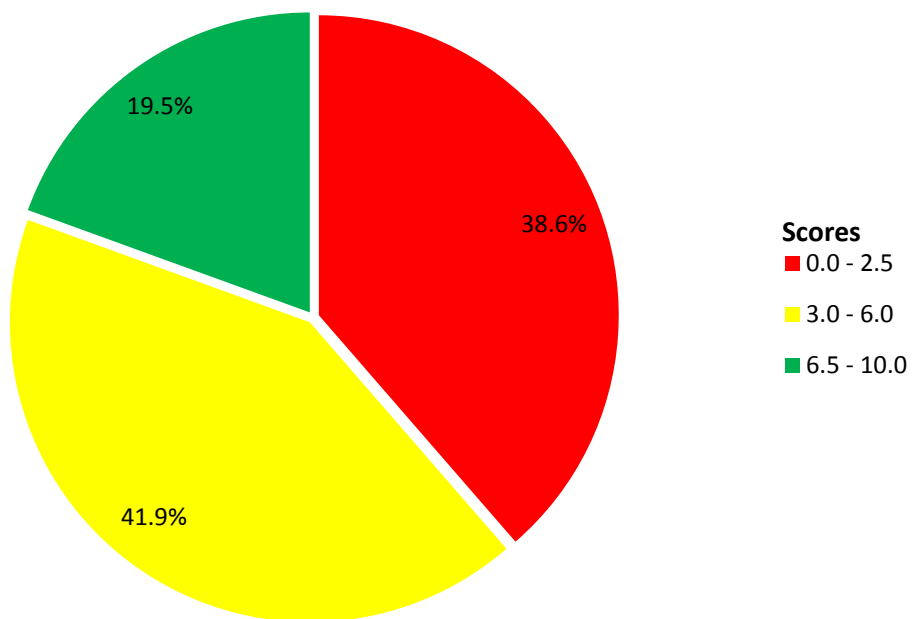
Item (x) required the students to identify a source of government revenue from the given alternatives. The students who had adequate knowledge of the sources of government revenue were able to choose the correct response which was C *Taxation, interest from investments, grants and aids*. On the other hand, the students who opted for the distractors A *Taxation, License fees and government employee's salaries*, B *Taxation, grants and public roads maintenance* and D *Taxation, dividends from investments and Consolidated fund* had limited knowledge about the sources of government revenue. For example, those who selected alternative A, B, or D failed to understand that government employee's salaries and public roads maintenance are items of government expenditures; consolidated fund is not a source of government revenue, rather it's a fund to which government revenues

from all sources are deposited and from which all government expenditure funds are drawn.

## 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 corresponding item number in the table provided. The question items were set from three (3) topics namely: *Bank Reconciliation*, *Correction of Errors* and *Columnar Cash Books*.

The question was attempted by 79,208 students, out of which 30,589 (38.6%) scored from 0 to 2 marks, 33,207 (41.9%) scored from 3 to 6 marks and 15,412 (19.5%) scored from 7 to 10 marks. The general performance of the students in this question was average since 61.4 percent of them scored from 3 to 10 marks. Figure 2 shows the students' performance on this question.



**Figure 2:** Percentage of the students' performance on Question 2

In item (i) the students were instructed to select a response which matches correctly with a description of a monthly or quarterly summery sent by the bank to its customers. The correct response was F *Bank statement*. The students who were able to identify the correct response demonstrated adequate knowledge of the

meaning of account bank statement which is taught in the topic of bank reconciliation. 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 lacked knowledge of the meaning of account bank statement.

In item (ii), the students were required to identify a response which matches correctly with a description of a statement which is prepared to reconcile the cash book and bank statement balances. The correct response was B *Bank reconciliation statement*. The students who selected the correct response demonstrated sufficient knowledge of the meaning of the Bank reconciliation statement. On the other hand, there were students who matched the description with incorrect alternatives namely: F *Bank statement*, D *Bank charges* and A *Bank overdraft*. This indicates that these students lacked not only the knowledge of the meaning of the bank reconciliation statement but also the ability to distinguish it from bank statement, bank charges and bank overdraft.

In item (iii) the students were asked to choose a response which matches correctly with a description of the amount that is deducted by the bank for the services it offers to its customers. The correct response for this item was D *Bank charges*. The students who matched the description with the correct response had sufficient knowledge of the meaning of bank charges. However, there were students who matched the description with other alternatives like G *Imprest system*, J *Dishonoured cheque* and L *Standing order*. This suggests that these students lacked knowledge of the meaning of bank charges and failed to differentiate bank charges from the Imprest system, dishonoured cheques and standing orders.

Item (iv) required the students to select a response which matches correctly with a description of an instruction given by account holder authorizing his bank to make regular payments on his behalf. The correct response was L *Standing order*. The students who were able to identify the correct response had adequate knowledge of the meaning of the term standing order as used in the topic of Bank Reconciliation. However, some students demonstrated lack of knowledge about the meaning of the term standing order by matching the description with incorrect names like O *Credit transaction*, D *Bank charges* and A *Bank overdraft*. These students failed to understand that the terms; credit transactions, bank charges, bank overdraft and standing order have different meaning and interpretation in the Book Keeping subject.

In item (v), the students were instructed to choose a response which matches correctly with a description of the amount of money which the bank customer can draw out of the bank in excess of his bank balance. The correct response was A *Bank overdraft*. The students who matched the description with the correct response had sufficient knowledge of the meaning of the term Bank overdraft. However, some students matched the description with incorrect responses like M *Petty cash expenses*, C *Reimbursement* and H *Direct remittances*. This suggests that the students did not only lack knowledge of the meaning of bank overdraft, but also failed to differentiate it from Petty cash expenses, Reimbursement and Direct remittances.

Item (vi) required the students to identify a response which matches correctly with a description of deposits directly lodged into customer's bank account without his/her knowledge. The correct response was H *Direct remittances*. The students who were able to match the description with the correct response had sufficient knowledge of the meaning of direct remittance. However, some students matched the description with alternative E *Statement of financial position*. These students lacked the knowledge of the meaning of direct remittance and failed to distinguish direct remittance from the statement of financial position. The statement of financial position is prepared to show the financial position of a business at a particular date. Moreover, some students matched the description with alternative I *Errors*. This indicates that the students lacked knowledge of both; direct remittance and errors and failed to make a distinction between the two terms. Nevertheless, a considerable minority of the students matched the description with other incorrect responses implying that the students lacked knowledge about the meaning of direct remittance.

In item (vii), the students were instructed to select a response which matches correctly with a description of a cheque deposited in a trader's bank account which is later on returned by the bank unpaid for various reasons. The correct response was J *Dishonoured cheque*. This response was identified by students who had sufficient knowledge of the meaning of the term dishonoured cheque. The students who failed to identify the correct response lacked this knowledge. Consequently, they matched the description with incorrect responses.

Item (viii) instructed the students to choose a response which matches correctly with a description of accounting mistakes in recording and posting some transactions and entries in the books of accounts. The correct response was I *errors*. The students who matched the description with the correct response demonstrated

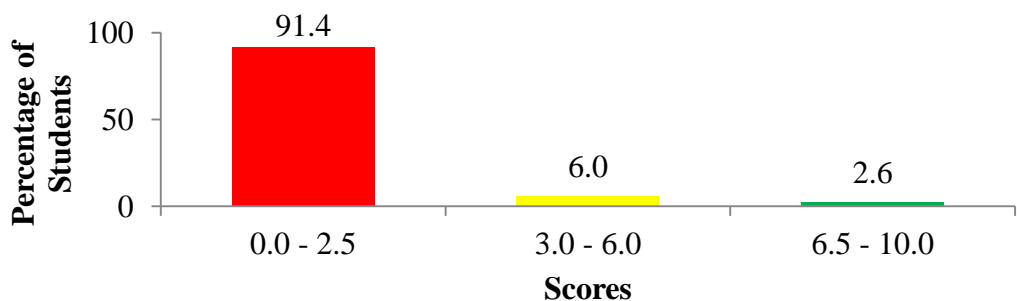
adequate knowledge of the meaning of accounting errors. On the other hand, some students matched the item with incorrect responses which implies that their knowledge of the meaning of accounting errors was very limited.

In item (ix), the students were required to identify a response which matches correctly with a description of an evidence for petty cash payments. The correct response was K *Petty cash voucher*. This response was selected by the students who had adequate knowledge of the meaning and uses of a petty cash voucher. The students who failed to identify the correct response lacked the knowledge of the meaning and uses of the petty cash voucher; hence they matched the description of petty cash voucher with incorrect responses.

Item (x) required the students to select a response which matches correctly with a description of the action by which petty cashier is refunded the amount of petty cash spent by him in a given period. The correct response was C *Reimbursement*. The students who had adequate knowledge of the meaning of the term reimbursement were able to identify the correct response and match it with its description. However, the students who failed to identify the correct response matched the description with incorrect responses. This suggests that these students lacked sufficient knowledge of the meaning of the term reimbursement.

### 2.3 Question 3: Correction of Errors

The question required the students to mention five types of errors which affect the trial balance agreement. It was attempted by 79,199 students, out of which 72,422 (91.4%) scored from 0 to 2 marks, 4,732 (6%) scored from 3 to 6 marks, while 2,045 (2.6%) scored from 7 to 10 out of the 10 allotted marks. The general performance of students in this question was weak since majority of the students (91.4%) failed by scoring not more than 2.5 marks and a very few students (8.6%) passed by scoring from 3 to 10 marks. Figure 3 shows the percentage of students' performance on Question 3.



**Figure 3:** Percentage of the students' performance on Question 3

A total of 72,422 (91.4%) students scored from 0 to 2 marks. These students lacked knowledge about the errors which affect the agreement of the trial balance. 68,219 (86.1%) students in this category scored zero by supplying irrelevant information contrary to the requirements of the question. For example, some students mentioned objectives of studying Book Keeping which indicates that the students lacked the knowledge of the errors which cause the trial balance to disagree and could not differentiate these errors from the objectives of studying Book Keeping subject. Some students failed in this question because they mentioned accounting errors which do not affect the agreement of the trial balance. This response did not meet the demands of the question which required the students to mention types of errors which affect the agreement of the trial balance. It was also noted that some students in this group produced a list of terminologies used in the Book Keeping subject in response to the question. For example, some students mentioned bank statement, direct remittance, bank overdraft, reimbursement and credit transaction as types of errors which affect the agreement of the trial balance. This response suggests that the students either failed to interpret the requirements of the question or have never heard about the errors which affect the agreement of the trial balance.

Further analysis shows that some students failed because they listed columns of an account like Date, Particulars, Folio, Cash and Bank as types of errors which affect the trial balance agreement. This response suggests that the students failed to interpret the requirements of the question; rather they were doing a guess work. Moreover, there were students in this group who supplied a list of source documents like invoice, pay-in slip, payment voucher, credit note and cheque. This response is indicative of the students' ignorance on the required type of accounting errors and that these students could not differentiate accounting errors from the source documents. The analysis shows further that, there were students who mentioned financial errors, transaction errors, recording errors, expenses errors and accounting errors all of which were not the requirement of the question. However, a few students in this group were able to include one of the correct answers in their responses, hence the variation of the scores from zero to two marks. Extract 3.1 is a sample of a poor response from one of the students who failed to interpret the demands of the question.



3. Mention five types of errors which affect the trial balance agreement.

- (i) Poor Education.
- (ii) Payment Error.
- (iii) Sales Error.
- (iv) Bank overdraft Error.
- (v) Wrong size.

**Extract 3.1:** A Sample of a student's incorrect response for Question 3

In Extract 3.1, the student listed poor education, payment error, sales error, bank overdraft error and wrong size as types of errors which affect the trial balance agreement. The correct types of such errors are: casting errors, omitting account balance in the trial balance, posting errors, carry forward, balancing, and partial omission.

Unlike students who scored low marks in this question, 4,732 (6%) students had average performance with a score range of 3 to 6 marks. The average performance was attributed to satisfactory knowledge of the errors which affect the agreement of the trial balance. The students in this category were able to mention two or three types of errors which affect the agreement of the trial balance. Further analysis of students' responses shows that some of them could not score good marks because of omissions or incorrect spelling of some words. These responses indicate that the students had satisfactory knowledge of the accounting errors which affect the agreement of the trial balance.

The analysis of students' responses showed that a total of 2,045 (2.6%) students scored from 7 to 10 marks. These students were able to mention four or all of the five types of accounting errors which affect the agreement of the trial balance as required by the question. The students in this category demonstrated high level of competence and writing skills by producing correct spelling of words and minimum level of omissions of words in their sentences. These responses indicate that the students had good knowledge of the types of accounting errors which affect the agreement of the trial balance. Extract 3.2 is a sample of a good response from a student who scored 10 out of the 10 marks allotted to the question.

3. Mention five types of errors which affect the trial balance agreement.

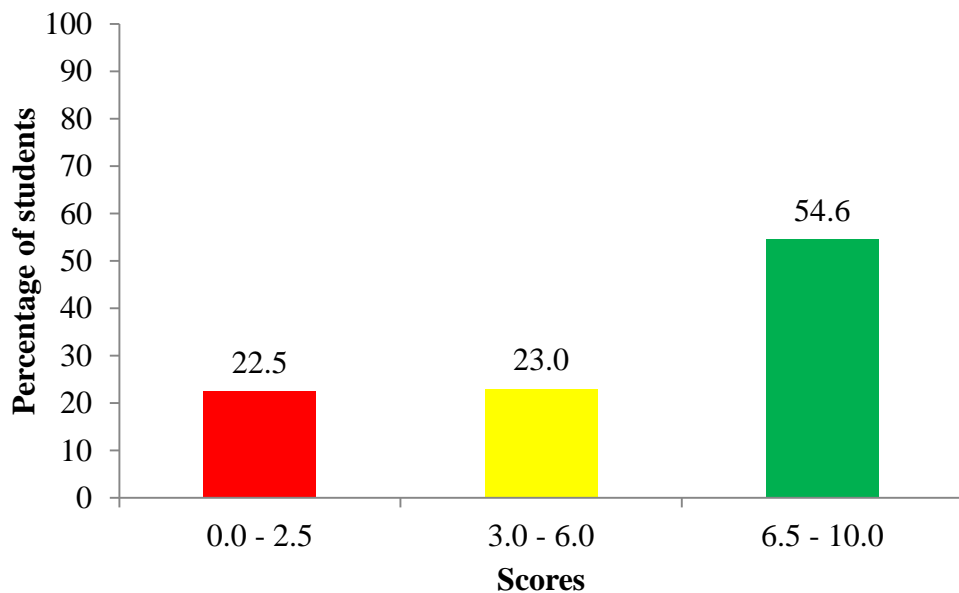
- (i) Error of partial omission
- (ii) Error of casting
- (iii) Error of posting the wrong amount in the correct account.
- (iv) Error of posting in the wrong side of account
- (v) Error of double entry in one column or side of an account.

**Extract 3.2:** A Sample of a student's correct response for Question 3

## 2.4 Question 4: Elementary Financial Statements

In this question the students were required to compute the missing amounts for assets, liabilities and capital for each of the items (i) to (v) and write them in the space provided.

The question was attempted by 79,208 students, out of which 17,795 (22.5%) scored from 0 to 2 marks, 18,204 (22.9%) scored from 3 to 6 marks and 43,209 (54.6%) scored from 7 to 10 marks. The general students' performance on this question was good since majority of the students (77.5%) passed by a score range of 3 to 10 marks while a very few students (22.5%) failed. Figure 4 illustrates the students' performance on Question 4.



**Figure 4:** Percentage of the students' performance on Question 4

The analysis indicates further that, 43,209 (54.6%) students scored from 7 to 10 marks. These students were able to calculate four or all the five correct amounts of the assets, liabilities and capital for the items (i) to (v) which made their scores to vary from 7 to 10 marks. These very good responses to the question suggest that the students had mastered the relationship which exists between the assets, liabilities and capital in the statement of financial position. Extract 4.1 illustrates a sample of a good response from a student who scored 10 marks of the question.

4. For each of the items (i) - (v), compute the missing amounts and write them in the space provided.

	Assets TZS	Liabilities TZS	Capital TZS
(i)	15,700	<u>7050</u>	8,650
(ii)	<u>33550</u>	8,850	24,700
(iii)	27,310	6,350	<u>20960</u>
(iv)	<u>51580</u>	13,430	38,150
(v)	20,500	<u>2880</u>	17,620

**Extract 4.1:** A Sample of a student's correct response for Question 4

18,204 (22.9%) students had average performance in this question, their scores ranged from 3 to 6 marks. These students were able to calculate two or three correct amounts of assets, liabilities or capital for the items (i) to (v). The students in this category had satisfactory knowledge of the relationship which exists between assets, capital and liabilities. However, their calculations included a mixture of correct and incorrect values of the assets, liabilities and capital depending on the appropriateness of the application of the accounting equation; hence they scored from 3 to 6 marks which is considered as average performance in this analysis. These responses suggest that the students had satisfactory knowledge about the relationship that exists between assets, liabilities and capital in the statement of financial position.

A total of 17,795 (22.5%) students scored from 0 to 2 marks. Majority of the students in this group failed to compute the correct amounts of assets, liabilities and capital for all items (i) to (v). 10,236 (12.9%) students scored a zero mark by computing either wrong amounts of assets, liabilities and capital or after leaving the question unanswered. Moreover, the analysis of students' responses to this question shows that some students in this category failed to answer the question. This response implies that the students lacked knowledge of the relationship that exists

between assets, capital, and liabilities (Assets = Capital + Liabilities). The students who got wrong amounts of assets, liabilities and capital for the items (i) to (v) lacked practical application skills of the formula Assets = Capital + Liabilities. For example, in item (i) the correct amount was TZS 7050. The students who got higher value than 7050 for liabilities in this item lacked the knowledge that the value of liabilities is always equal to the difference between assets and capital in the statement of financial position. In item (ii), the correct amount was TZS 33,550. The students who got lower value than 33,550 for assets in this item lacked the competence that the value of assets is always equal to the sum of capital and liabilities in the statement of financial position. In item (iii), the correct amount was TZS 20,960. The students who computed a higher value than 20,960 for capital in this item lacked the knowledge that the value of capital is always equal to the difference between assets and liabilities in the statement of financial position. However, some students in this group included one of the correct answers in their response. This caused scores variation from 0 to 2 marks. These poor responses to the question indicate that the students had not mastered the relationship that exists between assets, capital and liabilities in the statement of financial position. Extract 4.2 is a sample of a poor response from a student who computed wrong values of assets, liabilities and capital for items (i) to (v).

4. For each of the items (i) - (v), compute the missing amounts and write them in the space provided.

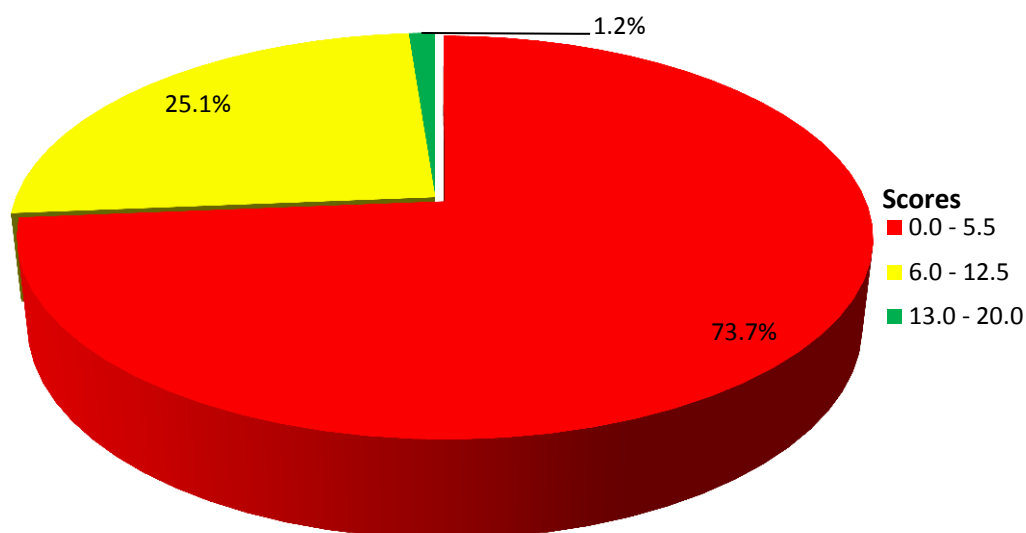
	Assets TZS	Liabilities TZS	Capital TZS
(i)	15,700	<u>55,770</u>	8,650
(ii)	<u>15,700</u>	8,850	24,700
(iii)	27,310	6,350	<u>33,350</u>
(iv)	<u>43,010</u>	13,430	38,150
(v)	20,500	<u>19,780</u>	17,620

**Extract 4.2:** A Sample of a student's incorrect response for Question 4

In Extract 4.2 the student computed incorrect values of liabilities (TZS 55,770), assets (TZS 15,700), capital (TZS 33,350), assets (TZS 43010) and liabilities (TZS 19,780).

## 2.5 Question 5: Books of Prime Entry

This question required the students to record the given balances in the General Journal and post them to their respective ledger accounts on 1<sup>st</sup> January 2019. The question was attempted by 79,204 students, out of which 58,380 (73.7%) scored from 0 to 5 marks, 19,874 (25.1%) scored from 6 to 12 marks, and 950 (1.2%) scored from 13 to 20 marks. The students' general performance on this question was weak since only 26.3 percent of the students scored from 6 to 20 marks, as Figure 5 illustrates.



**Figure 5:** Percentage of the students' performance on Question 5.

The data shows that 58,380 (73.7%) students scored low marks which ranged from 0 to 5. The analysis of their responses shows that some students failed to interpret the requirement of the question; as a result, they scored 0 after leaving the question unanswered. This implies that the students lacked the knowledge and practical skills on the preparation of the general journal. The analysis of students' responses shows that some students who scored from 0 to 5 marks prepared a trial balance instead of the general journal and could not prepare the ledger accounts. This response suggests that the students lacked competence about preparation of the general journal, the practical skills of posting entries into the ledger accounts and failed to distinguish between general journal and the ledger accounts from the trial balance.

Moreover, it was observed that some students in this group used the values of the assets and liabilities to calculate the value of capital by summing up the values of all assets and subtracting from the resultant sum the value of liabilities instead of

preparing the general journal and the ledger accounts. This response could be attributed by student's inability to interpret the demands of the question or lack of knowledge and practical skills on how to prepare the journal and post entries to the ledger accounts. Further observation was that other students in this category prepared a table with columns for date, details, invoice details and invoice total with a title "General Journal". The table of this kind could appropriately be called a sales journal or other kinds of journals like the purchases, sales returns or purchases returns journals. This response suggests that the students lacked not only the knowledge of the specimen of the general journal, but also the distinction between the general journal and other types of journals. It was also established that some students prepared a petty cash book instead of the general journal. This implies that the students either failed to interpret the demands of the question or failed to distinguish between the petty cash book and the general journal. However, some students in this category failed to show the ledger accounts but were able to draw the correct specimen of the general journal while their entries consisted of wrong narrations and entries in wrong column with five correct entries; hence they ended up scoring from 0 to 5 marks. Extract 5.1 is a sample of a poor response from a student who prepared a table with columns for date, folio, particular, purchases, and balances instead of preparing the general journal and the ledger accounts.

DEBIT			CREDIT	
DATE	Folio	PARTICULAR	PURCHASES	BALANCES
1 JAN		Cash in hand	20,000	
		Cash at bank	80,000	
		Furniture	50,000	
		Buildings	20,000	
		Debtors: P. Fund	50,000	
		M. Sundry	20,000	
			240 000	240 000

**Extract 5.1:** A sample of a student's incorrect response for Question 5

In Extract 5.1 the student prepared an account with columns for date, folio, particular, purchases and balances instead of the General journal and the ledger accounts.

The analysis shows that 19,874 (25.1%) students had average performance. These students comprehended well the demands of the question. However, the majority of them had partial knowledge and practical skills about preparation of the general journal and the posting of entries to the ledger accounts. The analysis of students' responses show that some students were able to draw the specimen of the general journal in its proper format and passed correct entries but failed to show the ledger

accounts. This response suggests that the students were competent in the preparation of the general journal but lacked practical skills in the posting of accounting entries to the ledger accounts. It was also noted that some students prepared the general journal and opened the ledger accounts. However, their records in the journal and their postings to the ledger accounts contained a mix of correct and incorrect entries. Their entries were characterized by entries in wrong column, some reversed entries, omissions, wrong narrations and wrong balances; hence they failed to score good marks. Their scores ranged from 6 to 12 marks. These responses indicate that the students had satisfactory knowledge and practical skills about preparation of the general journal and posting of accounting entries to the ledger accounts.

In this question, 950 (1.2%) students scored high marks ranging from 13 to 20 out of 20 marks. These students adhered to the demands of the question by preparing the general journal and opened the ledger accounts. The students in this group were able to sort the given items of assets and liabilities and enter them in the appropriate columns of the journal and most of their postings to the ledger accounts were accurate. However, some students in this group had their records in the journal and in the ledger accounts containing some omissions, reversed entries, and unbalanced accounts but these errors and omissions could not hinder them from scoring good marks. These very good responses to the question suggest that the students had adequate knowledge and practical skills on the preparation of the general journal and the posting of accounting entries to the ledger accounts. Extract 5.2 is illustrative of a good response from a student who scored all the 20 marks of the question.



RITA'S JOURNAL PROPER			
DETAILS	FOLIO	DR	CR
Cash in hand	CB	20,000	-
Cash at bank	CB	80,000	-
Furniture	EL	50,000	-
Buildings	EL	20,000	-
Debtors: P. Fundi	SL	50,000	-
M. Sonje	SL	20,000	-
Creditors: Charles	PL	-	30,000
John	PL	-	10,000
Capital	GL	-	200,000
Being assets, liability & capital assets		240,000	240,000

### LEDGERS

CASH A/c				CR			
DR							
Date	Details	Folio	Amount	Date	Details	Folio	Amount
2019							
1 Jan	balance	b/d	20,000				

BANK A/c				CR			
DR							
Date	Details	Folio	Amount	Date	Details	Folio	Amount
2019							
1 Jan	balance	b/d	80,000				

FURNITURE A/c							
DR						CR	
Date	Details	Folio	Amount	Date	Details	Folio	Amount
2019							
1 Jan	balance	b/d	50,000				

BUILDINGS A/c				CR			
DR							
Date	Details	Folio	Amount	Date	Details	Folio	Amount
2019							
1 Jan	balance	b/d	20,000				

P. FUNDI'S A/c				CR			
DR							
Date	Details	Folio	Amount	Date	Details	Folio	Amount
2019							
1 Jan	balance	b/d	50,000				

DR		M. SONJE'S A/c				CR	
Date	Details	Folio	Amount	Date	Details	Folio	Amount
2019							
1 Jan	balance	b/d	20,000				

CHARLES' A/c							
DR						CR	
Date	Details	Folio	Amount	Date	Details	Folio	Amount
				2019			
				1 Jan	balance	b/d	30,000

DR		JOHN'S A/c				CR	
Date	Details	Folio	Amount	Date	Details	Folio	Amount
				2019			
				1 Jan	balance	b/d	10,000

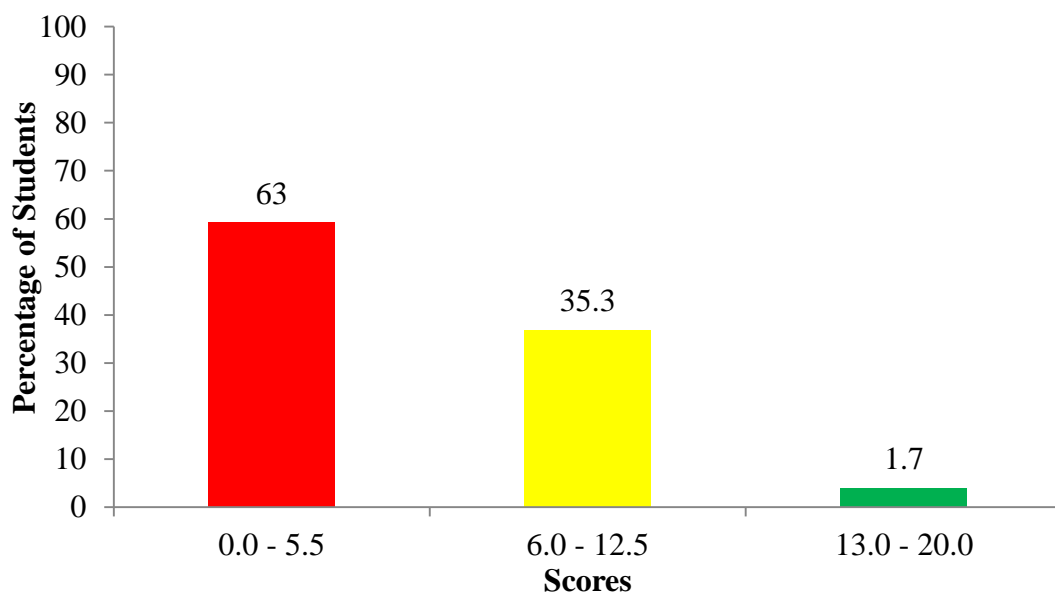
CAPITAL'S A/c				CR			
DR							
Date	Details	Folio	Amount	Date	Details	Folio	Amount
				2019			
				Jan	balance	b/d	200,000

Extract 5.2: A Sample of student's correct response for Question 5



## 2.6 Question 6: Statement of Financial Position

This question required students to use the information provided to draw up Rukia's Statement of Financial Position as at 7<sup>th</sup> May 2019. The question was attempted by 79,206 students, out of which 49,935 (63%) scored from 0 to 5 marks, 27,927 (35.3%) scored from 6 to 12 marks and 1,342 (1.7%) scored from 13 to 20 out of the 20 allotted marks. The general performance of students on this question was average since 37 percent of the students scored from 6 to 20 marks. Figure 6 illustrates the students' performance on Question 6.



**Figure 6:** Percentage of the students' performance on Question 6

The analysis of students' responses indicate that 49,935 (63%) of the students failed to prepare the statement of financial position. Most of the students in this group failed to draw the statement of financial position in its proper format. Students' response analysis showed that some students prepared ledger accounts with or without entries instead of the statement of financial position. These students were unable to distinguish the statement of financial position from the ledger accounts. Additionally, some students prepared a personal account of Rukia and debited it with capital, fixtures, debtors, cash at bank, cash in hand and credited it with creditors, car and stock. Moreover, some students prepared a two column cash book titled 'Rukia Statement' instead of the statement of financial position. These responses suggest that the students lacked knowledge and practical skills of the preparation of the statement of financial position and failed to distinguish it from the two column cash book. Also, 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 a heading 'Statement of Financial Position'. This response indicates that the students understood the demands of the question but their knowledge and skills about preparing the statement of financial position were limited. Another observation was that, a few number of the students did not attempt this question which was compulsory due to lack of knowledge and competence on the sub-topic assessed. Extract 6.1 shows a sample of a student's incorrect response in this question.

Capital	folio	Amount	Capital	folio	Amount	Capital
Capital	9.1	T2s 31,700	T2s	C/d	T2s 8600	8600
Sales	1.1	T2s 7,400	T2s		T2s 31,700	31,700
Cash at bank	2.1	T2s 2,900	T2s	d/c	T2s 12,300	12,300
Stocks	4.2	T2s 4,000	T2s	C/d	T2s 6,100	6,100
Cash payments	2.1	T2s 3,040	T2s	C/d	T2s 4500	4500
Cash	5.1	T2s 4500	T2s	C/d	T2s 14,600	14600
Cash balance	6.1	T2s 14600	T2s	C/d	T2s 20,000	20,000
Creditors	9.1	T2s 2900	T2s	d/c	T2s 20,00	20000
Debt Cheques	8.1	T2s 14,600	T2s	d/c		
	C/d					6042,000
		6042,000				

**Extract 6.1:** A Sample of a student's incorrect response for Question 6

In Extract 6.1 the student prepared an account with columns for capital, folio, amount, capital, folio, amount and capital instead of Rukia's statement of financial position as at 7<sup>th</sup> May, 2019.

Further analysis indicates that 27,927 (35.3%) students scored from 6 to 12 marks. These students 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. Some students in this category could not accommodate the effects of the transactions made during the first week of May, 2019 and failed to make proper analysis of the elements of statement of financial position into non-current assets, current assets, current liabilities and capital. Moreover, students' response analysis showed that their responses contained a mix of correct and incorrect presentation of the assets, liabilities in the statement of financial position; hence, their scores ranged from 6 to 12 marks, which is an average performance. Their average performance suggests that these students had satisfactory knowledge and practical skills of the preparation of the statement of financial position.

On the other hand, students' response analysis indicates that 1,342 (1.7%) students had good performance. The students demonstrated sufficient knowledge and practical skills on preparation of the statement of financial position; hence were able to draw the specimen of the statement of financial position in its proper format. They used a correct title for the statement and appropriate sub headings for the non current assets, current assets, current liabilities and capital. Moreover, they were able to adjust the values of stock, creditors, debtors, cash at bank and computer to accommodate the effects of the transactions made in the first week of May, 2019. They also made appropriate presentation of the assets, liabilities and capital in the statement of financial position.

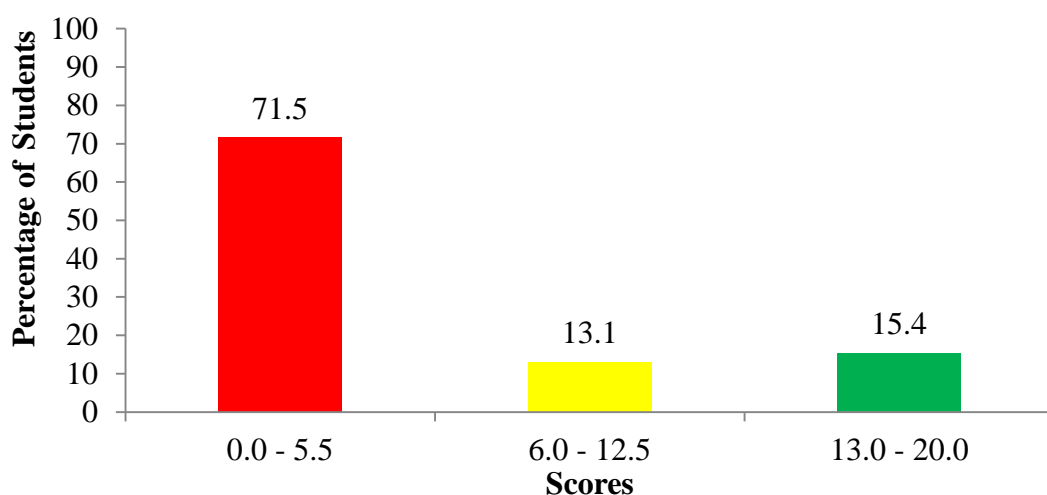
Nevertheless, some students in this group made inappropriate adjustments to the stock values, creditors, debtors, cash at bank and computer; hence some of the values for these items were incorrect. Also, some students in this group omitted one or two of the asset items, liabilities and capital in the statement of financial position. Despite these errors and omissions, these students scored from 13 to 20 out of the 20 allotted marks. These good responses to the question suggest that the students had sufficient knowledge and practical skills on preparation of the statement of financial position. Extract 6.2 is a sample of a good response from one of the students.

<u>RUKIA'S</u>		
FINANCIAL POSITION STATEMENT AS AT 7 <sup>th</sup> MAY 2019		
<u>NON CURRENT ASSETS</u>		
Fixtures		9600
Car		12300
Computer		6100
Total non current assets		<u>28000</u>
<u>CURRENT ASSETS</u>		
Stock		
Debtors	9700	
Cash at bank	3650	
Cash in hand	1440	
	<u>2900</u>	
Total current assets	17690	
<u>LESS CURRENT LIABILITIES</u>		
Creditors	<u>8500</u>	
WORKING CAPITAL		<u>9190</u>
TOTAL NET ASSETS		<u>37190</u>
<u>Financed by</u>		
Capital		31700
<u>Add</u> Net profit		5490
		<u>37190</u>

**Extract 6.2:** A Sample of a student's correct response for Question 6

## 2.7 Question 7: Bank Reconciliation

The question required the students to prepare a Bank Reconciliation Statement as at 31<sup>st</sup> March, 2018 starting with the balance as per cash book. The question was attempted by 79,150 students, out of which 56,623 (71.5%) scored from 0 to 5 marks, 10,343 (13.1%) scored from 6 to 12 marks, and 12,184 (15.4%) scored from 13 to 20 out of the 20 allotted marks. The general students' performance on this question was weak since only 28.5 percent of the students scored from 6 to 20 out of the 20 allotted marks. Figure 7 shows the students' performance on Question 7.



**Figure 7:** Percentage of the students' performance on Question 7

A total of 56,625 (71.5%) students had weak performance on this question, as they failed to prepare the bank reconciliation statement. This group scored from 0 to 5 out of the 20 marks of the question. The students' response analysis shows that a few students in this group failed to interpret the demands of the question; therefore they skipped it. Moreover, some students prepared a two column cash book instead of the bank reconciliation statement. This response implies that the students lacked not only the knowledge and skills of preparation of the bank reconciliation statement, but also the ability to distinguish it from the two column cash book. Also, there were students who prepared a cash book instead of the bank reconciliation statement. This suggests that the students were unable to differentiate between the bank reconciliation statement and 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 did not understand how the bank reconciliation statement looks like and therefore, they ended up making guess work. Some students who performed poorly

in this question prepared ledger accounts of the persons listed on the question paper as an individual who received cheques from Mkwawa but did not present the cheques for payment at the bank. This response is an indication that the students lacked knowledge and competence about preparation of the bank reconciliation statement. Nevertheless, there were students who prepared a bank account instead of the bank reconciliation statement. This indicates that the students did not understand what exactly the question asked 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 items. They added to the balance as per cash book a mix of unrepresented items and vice versa. This led their scores to vary from 0 to 5 marks. Extract 7.1 is a sample of incorrect response from a student who scored zero in Question 7.

CB	CASH BOOK	DC
debtors	25000	
	<u>7300</u>	
	32300	32300
	<u>25000</u>	
	57300	
transaction		
Lusa	6000	
Lucy	<u>4000</u>	
Halima	<u>1000</u>	25000
Lucas	<u>1000</u>	
Joseph	<u>2000</u>	573000
Tedv	<u>3000</u>	
Mary	<u>5000</u>	
Mathew	<u>1200</u>	
William	<u>6200</u>	
Rashid	<u>1500</u>	
Halima	<u>6700</u>	
	<u>2000</u>	
	8700	272400
	<u>5200</u>	
	1300	
	<u>1424</u>	
		345400

**Extract 7.1:** A Sample of a student's incorrect response for Question 7

In Extract 7.1 the student prepared a Cash Book marked CD on the left hand side and DC on the right hand side instead of the bank reconciliation statement.

In this question, 10,343 (13.1%) students had average performance. This category of students scored from 6 to 12 out of the 20 marks of the question. These students were able to draw the bank reconciliation statement in its proper format. However, they failed to make accurate analysis of the information provided into unrepresented and uncredited items. Consequently, they included one or two uncredited items with unrepresented 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 63,000 which was the correct balance as per bank statement. Also, it was observed that some students in this cluster omitted some unrepresented and uncredited items from the bank reconciliation statement. These errors and omissions led to their score variation from 6 to 12 marks, a group considered as average performance. The average performance suggests that the students had satisfactory knowledge and practical skills of the preparation of bank reconciliation statements.

A total of 12,184 (15.4%) students scored from 13 to 20 marks, which are considered as good performance in this report. These students were able to prepare the bank reconciliation statement. Some students in this group managed to sort out the unrepresented items from uncredited items, draw the bank reconciliation statement in its proper format and presented the information by starting with the balance as per cash book. They added to it unrepresented items and subtracted from the resulting sum uncredited items arriving at the bottom line amount of TZS 63,000 which was the correct balance as per bank statement. However, a minimum errors, omissions, miscalculations and misclassification of some items of uncredited and unrepresented items committed by some students in this group led their scores to range from 13 to 20 marks. These responses to the question suggest that the students had sufficient knowledge and practical skills of the preparation of bank reconciliation statements. Extract 7.2 is a sample of a good response from one of the students who prepared the bank reconciliation statement correctly.



# Bank Reconciliation Statement as at 31<sup>st</sup> March 2018

Balance as per cash book. 78000

Add.

Unpresented cheque.

Rashid 3400

Hashim 4100

Lissa 6000

Lucy 4000

Halima 101000

Lucas 7000

Joseph 3000

Teddy 12000

Manjara 15000

Mathew 201000

William 5200

Credit transfer 89700

Interest received 7300

25000

122000

200,000

Less Standing order 25000

delayed recording 112000

137,000

Balance as per bank Statement

63,000

**Extract 7.2:** A Sample of a student's correct response for Question 7



### 3.0 ANALYSIS OF STUDENTS' PERFORMANCE PER TOPIC

The analysis of the students' performance per topic indicates that the students had good performance in the multiple choice question (Question number 1). The question was set from the following topics: (*Introduction to Book Keeping, Books of Prime Entry, Principle of Double Entry, Columnar Cash Books, Bank Reconciliation, Trial Balance, Elementary Financial Statements and Government Accounting and Budgeting*) (83.5%). The good performance was attributed by adequate knowledge and practical skills of the students on the tested topics, ability to understand the questions' requirements and provision of proper descriptions of the accounting concepts in their responses.

The average performance was in the matching items question (Question number 2). The question was set from the following topics: (*Bank Reconciliation, Correction of Errors and Columnar Cash Books*) (61.4%) and the topic of *Elementary Financial Statements* (57.3%) (Question number 4 & 6). The analysis indicates that the average performance of students in these topics was a result of students' partial understanding of the tested accounting concepts and limited analytical and practical skills on the preparation of accounting records and financial statements.

On the other hand, the students had weak performance in the following topics: *Bank Reconciliation* (28.5%) (Question number 7), *Books of Prime Entry* (26.3%) (Question number 5) and *Correction of Errors* (8.6%) (Question number 3). The weak performance in these topics was attributed by students' inadequate knowledge and practical skills of the subject content of these topics, misconceptions of the questions and lack of analytical skills. The students' performance per topic is summarized in Appendix A.

## **4.0 CONCLUSION**

The general performance of the students in 062 Book Keeping (FTNA) 2020 was average since 55 percent of the students passed the assessment by scoring A to D grades. In the year 2019, 60.43 percent of the students passed the assessment. The students' performance rate has decreased in the year 2020 by 5.43% compared to that of 2019. The comparison of the students' performance by grades between 2019 and 2020 is summarized in Appendix B.

The students' performance analysis in each question indicates that the students with good performance had adequate knowledge and practical skills on the tested topics. They understood the questions' requirements and demonstrated sufficient understanding and analytical skills. Those with average performance provided partial responses due to inadequate knowledge and practical skills on the concepts assessed. Besides, the students with weak performance misinterpreted the demands of the questions, had very limited knowledge and practical skills on the concepts tested and demonstrated lack of analytical skills.

## **5.0 RECOMMENDATIONS**

To improve students' performance in the future, it is recommended that:

- (a) Teachers should use various sources of information like Library and Internet and guide students in groups to identify the types of accounting errors which affect the agreement of the trial balance and search for the meaning of common terms used in Bank Reconciliation, Columnar cash books, and Correction of accounting errors.
- (b) Teachers should put emphasis on challenging topics such as Correction of Book Keeping Errors, Bank Reconciliation and Books of Prime Entry by providing assignments and classroom exercises regularly. The students should work on the assignments, present in class and teachers make clarification and guide students to make corrections.
- (c) Students should be taught how to identify the demands of examination questions and learn how to provide responses that satisfy the requirements of the questions.

## The Summary of the Students' Performance per Topic for the Year 2020

S/N	TOPICS	FTNA 2020			
		Question Number	Percentage of Students who scored 30% or above	Average	Remarks
1	Introduction to Book Keeping, Books of Prime Entry, Principle of Double Entry, Columnar Cash Books, Bank Reconciliation, Trial Balance, Elementary Financial Statements, and Government Accounting and Budgeting	1	83.5	83.5	Good
2	Bank Reconciliation, Correction of Errors and Columnar Cash Books	2	61.4	61.4	Average
3	Elementary Financial Statements	4	77.5	57.3	Average
		6	37		
4	Bank Reconciliation	7	28.5	28.5	Weak
5	Books of Prime Entry	5	26.3	26.3	Weak
6	Correction of Errors	3	8.6	8.6	Weak

**The 2019 and 2020 Students' performance Comparison**

