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) 2022

BOOK KEEPING

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062 BOOK KEEPING

TABLE OF CONTENTS

FOREWORD

This report presents Students' Items Response Analysis (SIRA) on Form Two Book Keeping National Assessment which was conducted in November 2022. This report aims to provide feedback to all educational stakeholders on the factors that contributed to the students' performance in Book Keepimg.

The Form Two National Assessment (FTNA) is a formative evaluation which intends to monitor students' learning in order to provide feedback that teachers, students and other educational stakeholders can use to improve teaching and learning. This analysis shows justification for the students' performance in the Book Keeping subject. The students who attained high scores had adequate knowledge and practical skills in the assessed topics, understood the requirements of questions and used accounting concepts properly in their responses. However, students who scored low marks faced difficulties in responding to the questions due to insufficient knowledge of the tested concepts.

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

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

The Council appreciates the contribution of all those who prepared this report.

Dr. Said Ally Mohamed
EXECUTIVE SECRETARY

1.0   INTRODUCTION

This report presents a detailed analysis of the students' responses on each question in the Book Keeping subject in the Form Two National Assessment (FTNA) 2022. The assessment paper intended to assess the students' competence on the respective topics stipulated in the subject syllabus. Therefore, this report generally presents an analysis of their performance question wise.

The question paper consisted of nine (9) questions divided in three sections: A, B, and C. Students were required to attempt all the questions in all sections. In section A there were two questions with a total of 15 marks. Question number 1 had ten (i – x) multiple choice items while question number two comprised of five matching items. Each item in this section was worth 1 mark hence a total of fifteen (15) marks. Moreover, section B comprised short answer questions from question number 3 to 6. This section weighed 40 marks. Lastly, in section C there were three structured questions each worth 15 marks making a total of forty-five (45) marks for the section.

In the year 2022, a total of 75,013 students sat for the 062 Book Keeping Form Two National Assessment (FTNA). Compared to 2021 where a total of 77,417students sat for the FNA, there is a decrease in number of students who attended the Assessment by 3.11 per cent.

Performance-wise, a total of 38,311 (51.08%) out of 75,013 students who sat for the assessment in 2022 passed. This performance shows a tremendous decline by 19. 13 per cent when compared to that of 2021 whereas 54,661 (70.61 %) students passed. However, an increasing trend was noted in 2021 when the pass rate rose by 15.61 per cent when compared to that of 2020 whereas 43,511 (55%) students passed. The performance for 2022 is detailed in Table 1 that follows.

Table 1: Students' Performance in Book Keeping FTNA for 2022

SEX	PERFORMANCE GRADES					PASSED	
	A	B	C	D	F	Number	Percentage
M	702	1,400	6,776	8259	16,149	17,137	22.85
F	795	1,443	7,930	11,006	19,966	21,174	28.23
Total	1,497	2,843	14,706	19,265	36,115	38,311	51.08

Apart from those statistical data, the report presents a performance analysis for each question in the question paper. The aim is to highlight the requirement of each item/question versus the strengths and weaknesses of the students' responses. In addition, samples of both good and poor responses extracted from the students' scripts are presented not only to illustrate but also exemplify the cases.

For the sake of quick and easy understanding of the students' performance, the assessment standards are combined into three categories. The scores ranging from 0 – 29 generally illustrate weak performance while 30 – 64 is an average performance, and 65 – 100 a good performance. In the graphs these performance categories will be distinguished by colours in which weak performance will have red colour, average performance yellow colour and good performance green colour. Moreover, a summary of students' performance in each topic and question in the FTNA 2022 is provided in the Appendix A. The comparison of the students' performance in grades between the years 2021 and 2022 is presented in the Appendix B.

Lastly, this report has a conclusion and recommendations which are thought to be useful to teachers, prospective students and even other education stakeholders mainly for improvement of the teaching and learning of the Book Keeping subject in our country.

2.0 ANALYSIS OF STUDENTS' PERFORMANCE IN EACH QUESTION

2.1 Question 1: Multiple Choice Items

The question consisted of ten multiple choice items, (i) to (x) with a weight of 1 mark each. The students were required to choose the correct answer from the given alternatives and write its letter in the box provided. The question items were set from eight (8) topics namely: *Introduction to Book-Keeping*, *Principle of Double Entry, Trial Balance, Elementary Financial Statements, Columnar Cash Books, Bank Reconciliation, Government Accounting and Budgeting* and *Correction of Error*s.

The question was attempted by 75,013 (100%) students, out of these, 16,353 (21.80%) scored from 0 to 2.5 marks, 51,756 (68.98%) scored from 3 to 6 marks and 6,914 (9.22%) scored from 6.5 to 10 marks. The performance of the students was good since 58.660 (78.20%) students scored from 3 to 10 marks. Figure 1 shows the distribution of the students' scores in question 1.
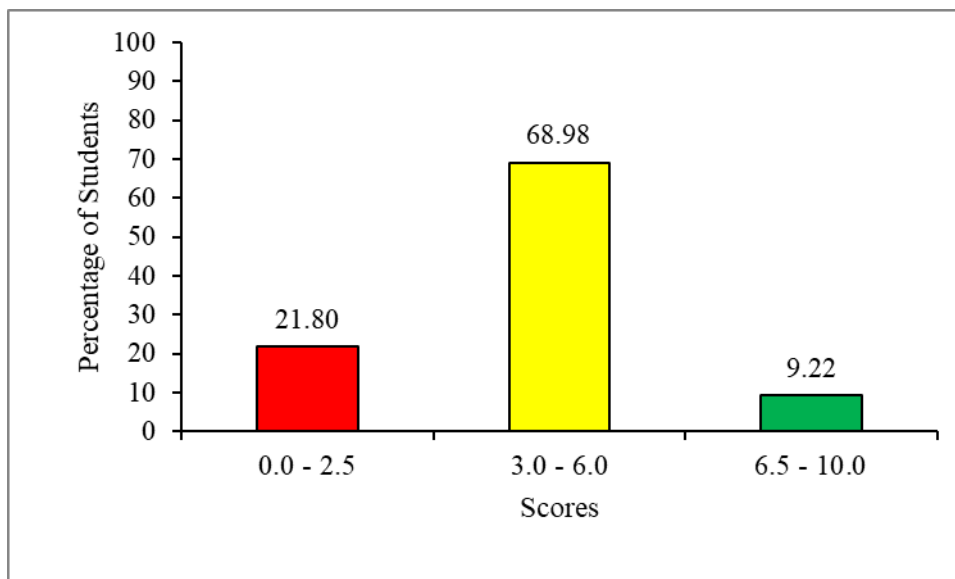
Figure 1: *Distribution of the Students' scores in Question 1*

In item (i), the students were required to choose a response which best describe the action of a shop owner taking money from a shop and use it to purchase items for private use. The correct response was C *drawings.* The students who had mastered the common terms used in Book Keeping chose C. In Book Keeping and Accounting, resources; Cash or goods taken by

3

owners from the business for private use are referred to as drawings. The students who opted for alternatives A *purchases,* B *sales and* D *capital* lacked knowledge of the term drawings. The terms Purchases, sales and capital refers to goods purchased for resale in the ordinary course of business, revenue earned from the sale of goods in the ordinary course of business and resources invested in business by the owners of business respectively. Therefore, alternatives A, B and D were not correct answers to the item.

As for item (ii), this required students to identify the effect of a sale of a machine for cash in the accounting records for the provided scenario. The correct response was A *asset of cash will increase, Asset of machine will decrease.* This response was opted by the students who had mastered the application of the principle of double entry in recording financial transactions and the effect of debit and credit entries in the ledger accounts. The students who chose other alternatives; B *asset of cash will decrease, Asset of machine will increase*, C *asset of cash will increase, Asset of machine will increase* and D *asset of cash will decrease, Asset of machine will decrease* had limited knowledge of the application of the principle of double entry in recording financial transaction, specifically the effects of accounting entries in the ledger accounts.

In item (iii) students were asked to identify the correct definition of a Trial Balance from the given alternatives. The correct response was A *is a statement showing a list of debit and credit balances*. The students who chose the correct response had adequate knowledge of the definition of a trial balance. On the other hand, the students who selected the alternatives; B *is a statement showing a list of debit balances* failed to realize that, the credit column of the trial balance shows credit balances. Additionally, the students who chose C *is a statement showing a list of credit balances* failed to realize that, the debit column of the trial balance shows debit balances and those who chose alternative D *is a statement showing a list of assets and liabilities* were not aware of the fact that, the trial balance includes balances for revenues and expenses.

In item (iv) students were asked to identify from the given alternatives a group of external users of financial statements. The correct response was C *investors*. The students who chose the correct response had adequate knowledge about the key users of financial statements in general and their categorization in internal and external users. For those who selected the

distractors; A *managers* and B *owners*, lacked the knowledge that the two groups are categorized as internal users. Likewise, the students who opted for D *wholesalers* failed to realize that wholesalers are not among the key users of financial statements and were supposed to be eliminated before deciding the correct response.

Item (v) asked the students to select a response which describe the double entry for cash withdrawn from bank for business use. The correct response was D *debit cash account, credit bank account*. The students who selected the correct response had mastered the application of the principle of double entry in recording financial transactions and the rule for debiting and crediting accounts.

However, the students who selected alternatives; A *debit cash account, credit business account* B *debit business account, credit bank account* and C *debit bank account, credit cash account* lacked application skills of the principle of double entry and the rule for debiting and crediting accounts. Alternative A and B includes a business account which is not appropriate for recording cash withdrawn from bank for business use. Alternative C suggests for a complete reversal of entries which is an accounting error.

The requirement of item (vi) was the students to select a response which represent the amount due to the supplier; Jones, who supplied goods worth TZS 3,800,000 to Mr. Swai on credit and offered him a trade discount of 2 per cent. The correct response was C *TZS 3,724,000*.

The students who opted for the correct response used the 2 per cent to calculate the amount of trade discount of TZS 76,000 (2% X 3,800,000) and deduct it from the value of the goods supplied to determine the amount due to the supplier. This suggests that the students were competent in the calculation of trade discounts and their effect on the amount payable to the supplier of the goods. However, the students who selected other alternatives lacked the competence of calculating trade discounts and their effect on the amounts payable to the supplier of the goods.

The students were required in item (vii), to select an expenditure which cannot be paid out of petty cash. The correct response was A *van replacement cost*. The students who had adequate knowledge about the uses of the Petty Cash Book and the features of expenditures that can be paid out of petty cash selected A. The main feature of expenditures that can be paid out of petty cash is small cash payments; hence, van replacement cost under

normal circumstances cannot be paid out of petty cash as they are normally large sums of money. However, the students who opted for the distractors; B *staff travelling costs*, C *wages cost* and D *postage cost* lacked knowledge about the uses of the Petty Cash Book and the features of expenditures that can be paid out of petty cash. Staff travelling costs, wages costs and postage costs normally involve small cash payments depending on the size of the organization and therefore, they are payable out of the petty cash.

Likewise, item (viii) required the students to choose a response which represent an adjusted cash book balance when the bank column of the cash book showed a credit balance of TZS 1,600,000, and the bank statement shows a standing order payment of TZS 200,000. The correct response was D *TZS 1,800,000 credit balance*. The students who chose D deducted the standing order payment of TZS 200,000 from the overdrawn cash book balance of TZS 1,600,000 to determine the adjusted cash book balance. This indicates that the students were competent in preparation of the adjusted cash book.

Conversely, the students who opted for the distractors A *1,200,000 debit balance,* B *200,000 credit balance* and C *1,800,000 debit balance*, lacked the required knowledge and skills in the preparation of the adjusted cash book. These students failed to realize that a credit balance of TZS 1,600,000 in a cash book is a negative balance. Subtracting from it TZS 200,000 would increase it to a negative balance of TZS 1,800,000; hence TZS 1,800,000 credit balance.

The requirement of item (ix) was the students to select a response, which represent an appropriate measure to be taken by the government to correct its budget deficit. The correct response was A *seeking aids and grants abroad*. The students who were competent in government accounting and budgeting selected A. These students were aware that, seeking aids and grants from abroad increases government revenue thus correcting its budget deficit. Option A thus reflected the government effort to have additional source of revenues.

However, the students who selected alternative B *encouraging more expenditure on unproductive sectors* and D *increasing recurrent expenditure*, failed to realize that the two alternatives represent government expenditures which reduces government revenue. Therefore, these options cannot be appropriate measures to correct the government budget deficit.

Likewise, the students who chose alternative C *reducing tax and levy*, failed to recognize that reducing taxes and levy reduces government revenue and therefore it cannot be an appropriate measure to correct the government budget deficit.

In item (x) students were required to identify an accounting error which is corrected through a suspense account. The correct answer was A *Commission received of TZS 210,000 debited to sales account.* The students who opted for the correct response had adequate knowledge about the accounting errors which affect the agreement of a trial balance and are normally corrected through a suspense account. The incorrect answers included the following: B *credit note issued of TZS 500,000 not recorded in the books, C purchase of office furniture TZS 450,000 debited to purchases account* and D *purchase of stationery TZS 250,000 entered in the books as TZS 25,000.* Students who opted for these as correct answers failed to recognize that, the three alternatives represented accounting errors which do not affect the agreement of the trial balance and their correction does not involve the use of a suspense account.

2.2 Question 2: Matching Items

The question consisted of five matching items (i) – (v) weighting 1 mark each. For each of the items, the students were required to match the descriptions of the types of accounting errors which do not affect the agreement of a trial balance in Column A with their corresponding names in Column B. The letter of the correct response was required to be written below the item number in the table provided. The items were set from the topic of *Correction of errors.*

The question was attempted by 75,013 (100%) students, out of these, 37,368 (49.82%) scored from 0 to 2.5 marks, 25,117 (33.48%) scored from 3 to 6 marks and 12,528 (16.70%) scored from 6.5 to 10 marks. The performance of the students was average since 37,645 (50.18%) students scored from 2 to 5 marks. The distribution of the students' scores in this question is shown in figure 2.
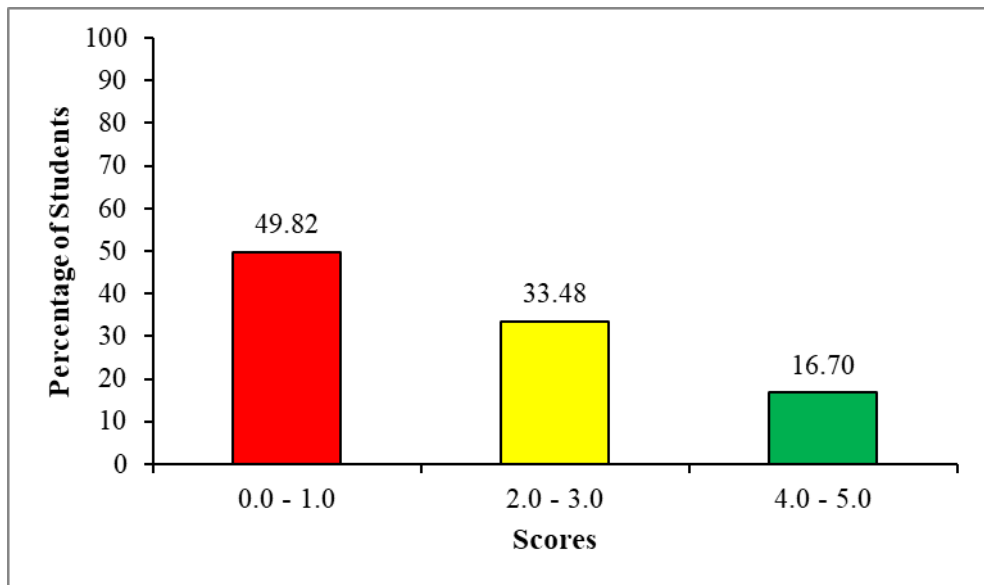
Figure 2: *Distribution of the Students' scores in Question 2*

In item (i), the students were directed to select a response which represent an error where a transaction is not recorded in the books. The correct response was F *Error of omission*. The students who were able to identify the correct response had adequate knowledge of the types of errors which do not affect the trial balance agreement. Further 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 about the errors which do not affect the agreement of the trial balance.

Item (ii), required the students to choose a response which represent an error where the correct amount is entered but in the wrong account. The correct response was C *Error of commission*. The students who selected the correct response demonstrated sufficient knowledge about the errors which do not affect the agreement of the trial balance. However, some students chose F *Error of omission,* which was not a correct answer because error of omission occurs when a transaction is completely omitted from the accounting records and for those who selected A *Error of principle* could not differentiate between error of commission and error of principle.

Likewise, item (iii) directed the students to choose a response which represent an error where an item is entered in a wrong class of account. The correct response was A *Error of Principle*. The students who selected the

correct response demonstrated sufficient knowledge of the errors of principle. The students who failed to identify the correct response were not competent about the errors which do not affect the trial balance agreement, specifically errors of principle.

The requirement of item (iv) was for the students to select a response which describe errors that cancel out each other in the Trial Balance. The correct response was D *Compensating errors*. The students who were able to identify the correct response had adequate knowledge about compensating errors. Those who selected other alternatives lacked the knowledge about the errors which do not affect the agreement of the trial balance, specifically the compensating errors.

In item (v) students were required to identify a response which represent an error where the original amount of a transaction is incorrectly recorded in the accounts. The correct response was E *Error of original entry*. The students who matched the description with the correct response had mastered the types of errors which do not affect the agreement of the trial balance. However, some students matched the description with incorrect alternative B *Complete reversal of entries*. This suggests that the students had limited knowledge about the errors which do not affect the agreement of the trial balance. Alternative B was not the correct answer because complete reversal of entries occurs when the correct amounts and accounts are used but the entry is made on the opposite sides of the accounts.

2.3   Question 3: Books of Prime Entry

In this question the students were given the following scenario: *'Credit note and Debit note are documents widely used in recording financial business transactions'. Briefly contrast the two documents by giving five points.*

The question was attempted by 75,013 (100%) students, out of these, 73,459 (97.93%) scored from 0 to 2.5 marks, 1,488 (1.98%) scored from 3 to 6 marks and 66 (0.09%) scored from 6.5 to 10 marks. The performance of the students in this question was weak since only 1,554 (2.07%) students managed to score from 3 to 10 marks. The distribution of the students' scores in this question is presented in Table 2.

Table 2: *Distribution of the Students' scores in Question 3*

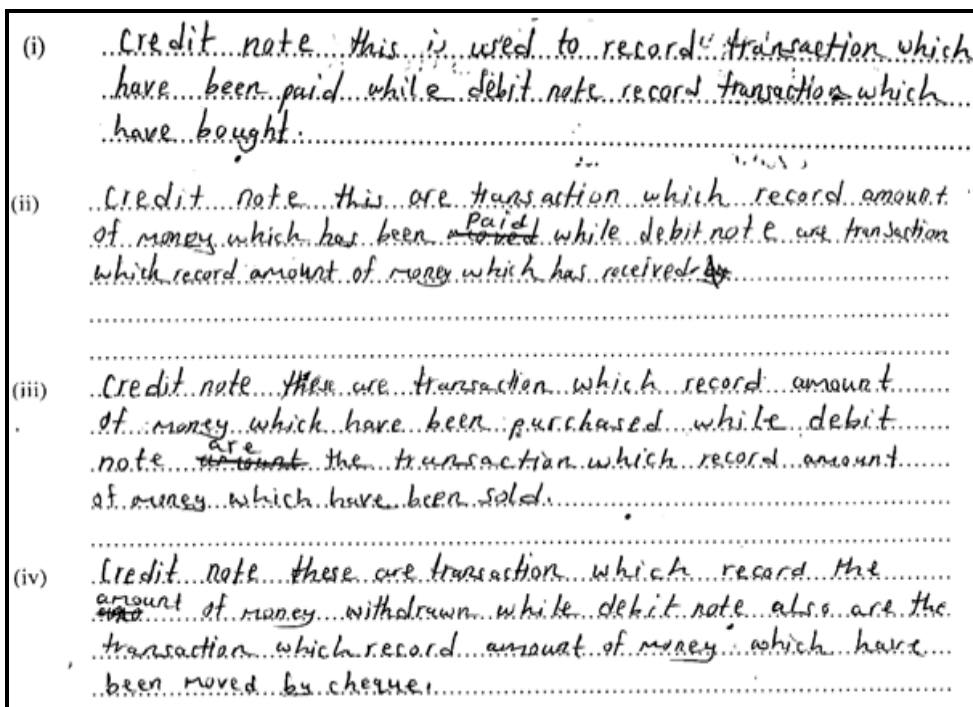| Score Range	Number of Students'	Student's Percentage
0-2.5	73,459	97.93%
3.0-6.0	1,488	1.98%
6.5-10	1,554	2.07%
Total	**75,013**	**100**

The analysis of the students' responses shows that 73,459 (97.93%) students scored from 0 to 2.5 marks. Further analysis in the students' scripts shows that some students in this category explained uses of the credit note and debit note instead of contrasting the two documents.

Additionally, some students confused the documents with the two sides of an account; the right hand side which is called credit side and the left hand side which is called the debit side. These students responded that "Credit note is placed on the right hand side while debit note is placed on the left hand side".

Moreover, some students associated the two documents with credit and cash sales. They responded that "credit note is used for recording credit sales while debit note is used for recording cash sales". These responses indicate that, the students lacked not only the competence in contrasting the two documents but also the knowledge of the source documents for recording credit and cash sales namely the invoice and a cash sale ticket or cheque.

The analysis also revealed that, there were other students who associated the two documents with credit sales and purchases. These students responded that "credit note is a source document for recording information in the sales journal while debit note is a source document for recording information in the purchases journal". This response suggests that the students lacked knowledge of the source documents for passing information in the sales and purchases journals which are sales invoice and purchases invoice or simply the invoice. The credit note and debit note are source

documents for passing information in the sales and purchases returns journals. Extract 1 is a sample of the incorrect responses from one of the students.

(i) Credit note this is used to record transaction which have been paid while debit note record transaction which have bought.

(ii) Credit note this are transaction which record amount of money which has been paid while debit note are transaction which record amount of money which has received.

(iii) Credit note these are transaction which record amount of money which have been purchased while debit note are the transaction which record amount of money which have been sold.

(iv) Credit note these are transaction which record the amount of money withdrawn while debit note also are the transaction which record amount of money which have been moved by cheque.

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

In Extract 1, the student contrasted credit note and debit note as transactions instead of documents.

Most of the students who scored from 3 to 6 marks 1,488 (1.98%) were able to contrast the two documents by giving two or three points. Other students in this category listed four or five points of difference between the two documents without description. These responses suggest that the students had satisfactory knowledge about the difference between the Credit note and Debit note.

A few students 66 (0.09%) were able to contrast the two documents by giving four or five points. Their scores ranged from 6.5 to 10 marks. These good responses suggest that the students were competent about the source documents used to pass information in the books of prime entry, specifically the Credit and Debit Notes. Extract 2 is a sample of the correct responses from one of the students.

(i) A ~~debit~~ note is a document written to a seller of goods in respect to the goods returned to him or her while credit note is a document written by a seller in respect to goods returned to him or her on credit (before paying for the goods).

(ii) A debit note shows particulars of goods returned to the business while credit note shows particulars of goods returned by the business to the supplier. These particulars in the debit note include the reason behind the return of goods and the particulars of the credit note include settlement of debit after returning.

(iii) A debit note is used in the preparation of return outwards day book that involves the goods returned to the supplier while a credit note is used in the preparation of return inwards day book that involves the goods returned to the supplier. This can be due to reasons like wrong colour, wrong size, wrong type.

(iv) A debit note is used to correct undercharge in the invoice while a credit note is used to correct overcharge in the invoice. When the invoice has a lower price than the price it is supposed to have, it can be corrected by undercharge (debit note) and if the price is higher, it is to be corrected by overcharge (credit note).

(v) A debit note is written by the buyer of the goods returned while a credit note is written by the seller of the goods returned. A debit note is written to show the goods returned by the buyer to the seller and why and a credit note is a response from the seller to the buyer on the return of goods.

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

2.4   Question 4. Principle of Double Entry

In this question the students were given a table with four columns for Serial number, Transaction, Account to be debited and Account to be credited. Then they were asked to state the name of the account to be debited and the account to be credited for each of the transactions (i) to (x) listed in the transaction column by inserting the name of the account in the appropriate column of the table.

The question was attempted by 75,013 (100%) students, out of these, 38,396 (51.19%) scored from 0 to 2.5 marks, 23,520 (31.35%) scored from 3 to 6 marks and 13,097 (17.46%) scored from 6.5 to 10 marks. The performance of the students in this question was average as 36,617 (48.81%) students scored from 3 to 10 marks. Figure 3 illustrates the distribution of the students' scores in question 4.
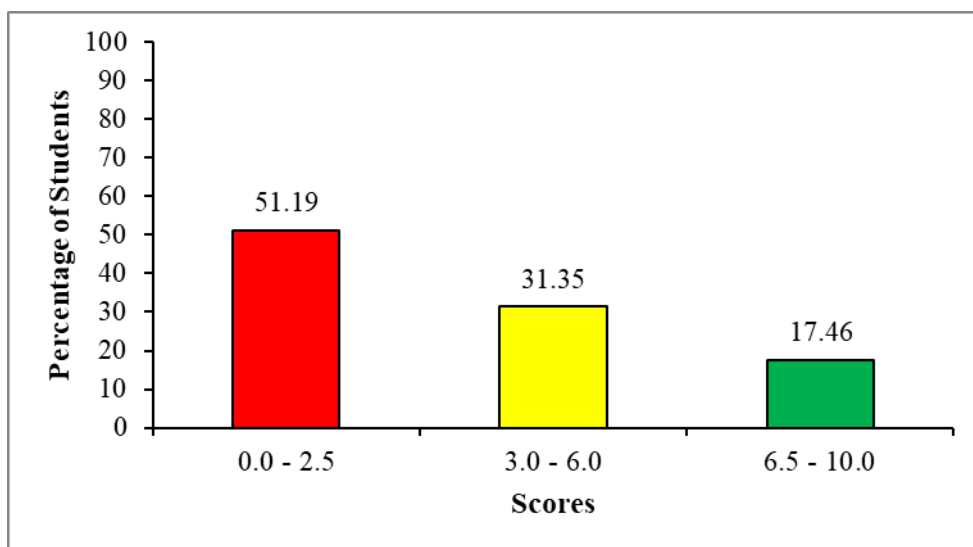
Figure 3: *Distribution of the Students' scores in Question 4*

As observed in figure 3, majority of students 38,396 (51.19%) scored from 0 to 2.5 marks in this question. These students failed to produce the expected responses. Some of the students listed inappropriate accounts which are not involved in the respective transaction. In other words, they failed to identify the accounts involved in the transactions.

Additionally, there were students who inserted the accounts in the columns of the given table in a reversed form which implies a complete reversal of entries. They inserted in the column for the account to be debited a name of

the account to be credited and vice versa. This response suggests that the students had not mastered the application of the principle of double entry in recording the financial transactions.

Moreover, there were students who classified the accounts involved in the given transactions by inserting in the columns for account to be debited and account to be credited names like Real account, Nominal account and Personal account. This indicates that the students failed to interpret the task of the question. It was also noted that, some students in this category produced incomplete responses. These students supplied the required accounts to one, two or three of the given transactions. Their scores ranged from 0 to 2.5 marks depending on the correctness of their responses.

Nevertheless, some students in this group copied the transactions as they appear in the transaction column of the table and reproduced them in the columns for the account to be debited and account to be credited. This implies that, the students lacked knowledge of recording business transactions in the ledger accounts. Extract 3 is a sample of the incorrect responses from a student in question 4.

S/N	Transaction	Account to be Debited	Account to be Credited
(i)	Started business with cash in hand	Cash in hand	
(ii)	Cash purchase of goods for resale		Purchases
(iii)	Paid rent by cash.		Purchases
(iv)	Deposited cash into bank.	Cash	
(v)	Paid insurance through bank.		Purchases
(vi)	Sold good on credit to Pamoja.	Sales	
(vii)	Sold goods in cash to John.	Sales	
(viii)	Cash withdrawn from bank for personal use.		Withdraw
(ix)	Bought stationeries for cash.		Stationaries
(x)	Received a cheque from Pamoja.	Cheque	

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

In Extract 3, the student produced incomplete responses and all the accounts supplied are incorrect.

The students who scored from 3 to 6 marks 23,520 (31.35%) supplied a combination of correct and incorrect responses. The students in this category responded correctly to six of the given transactions. Others

14

supplied one correct account to twelve of the given transactions but failed to supply the second account. These responses indicate that, the students had satisfactory competence in recording business transactions in the ledger accounts.

Despite the average performance of the students in this question, some of the students, 13,097 (17.46%) scored from 6.5 to 10 marks. These students were able to supply the required accounts by inserting them in the appropriate columns of the table for at least seven of the given transactions. These responses suggest that the students were competent in recording the business transactions in the ledger accounts. Extract 4 is a sample of the correct responses from one of the students.

S/N	Transaction	Account to be Debited	Account to be Credited
(i)	Started business with cash in hand	Cash account	Capital account
(ii)	Cash purchase of goods for resale	Purchases account	Cash account.
(iii)	Paid rent by cash.	rent account	Cash account
(iv)	Deposited cash into bank.	Bank account	Cash account
(v)	Paid insurance through bank.	Insurance account	Bank account
(vi)	Sold good on credit to Pamoja.·	Pamoja account + Cash account	Sales account
(vii)	Sold goods in cash to John.	John account	Sales account
(viii)	Cash withdrawn from bank for personal use.	Drawings account	Bank account
(ix)	Bought stationeries for cash.	stationeries account	Cash account
(x)	Received a cheque from Pamoja.	Bank account	pamoja account

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

2.5 Question 5: Columnar Cash Books

In this question the students were given the following information: *Mataya traders bought goods worth TZS 5,000,000 from Khumbo Stores. Mataya is offered a trade discount of 10% and a cash discount of 5% if he pays the bill within 30 days. Use the information provided to calculate the following:*

(a) Trade discount
(b) Amount due to Khumbo Stores
(c) Discount received if he paid within 30 days
(d) Net amount to be paid to Khumbo Stores

The question was attempted by 75,013 (100%) students, out of these, 65,042 (86.71%) scored from 0 to 2.5 marks, 7,718 (10.29%) scored from 3 to 6 marks and 2,253 (3.00%) scored from 6.5 to 10 marks. The performance of the students was weak since only 9,971 (13.29%) students scored average marks; i.e. from 3 to 10 marks. Figure 4 shows the distribution of the students' scores in question 5.
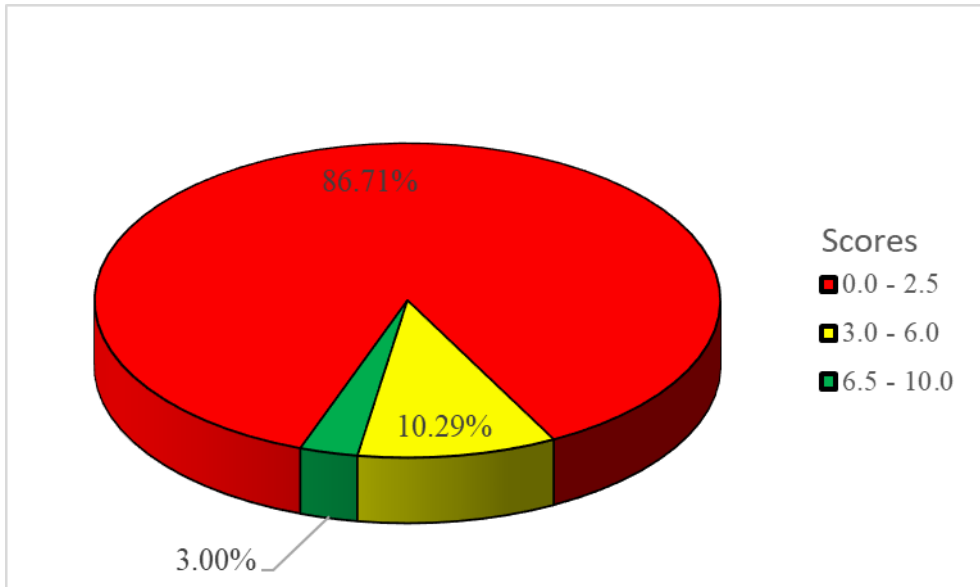
Figure 4: *Distribution of the Students' scores in Question 5*

Out of 75,013 students who attempted the question, 43,175 (57.56%) students scored 0. Likewise, the students who scored from 1 to 2.5 marks faced multiple challenges in answering the question. Some students in this category failed to recall the appropriate formula for computing the amount for trade discounts, amount due to Khumbo Stores, amount for discount received and the net amount to be paid to Khumbo Stores.

Additionally, some students were able to recall some of the appropriate formulas but failed to compute the required amounts due to lack of arithmetical skills. Moreover, some students in this category prepared a Three Column Cash Book instead of performing the required business calculations. Nevertheless, some students interchanged the trade discount rate of 10% with the cash discount rate of 5%. They used the 10% to

calculate cash discount and the 5% to calculate trade discount. Consequently, their operations resulted into incorrect answers.

It was also noted that, some students prepared ledger accounts instead of the required business calculations. They opened a cash account, trade discount account, amount due to Khumbo Stores account and discounts received account and had nothing to record in them. These responses suggest that the students lacked the competence in calculating trade and cash discounts and their effect on the amount payable to the supplier of the goods. Extract 5 is a sample of the incorrect responses from one of the students.
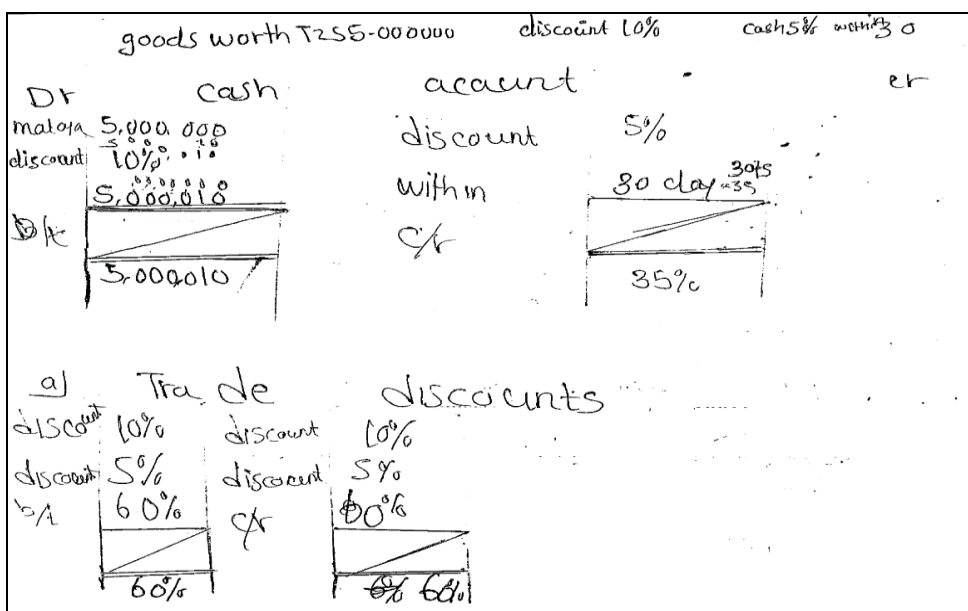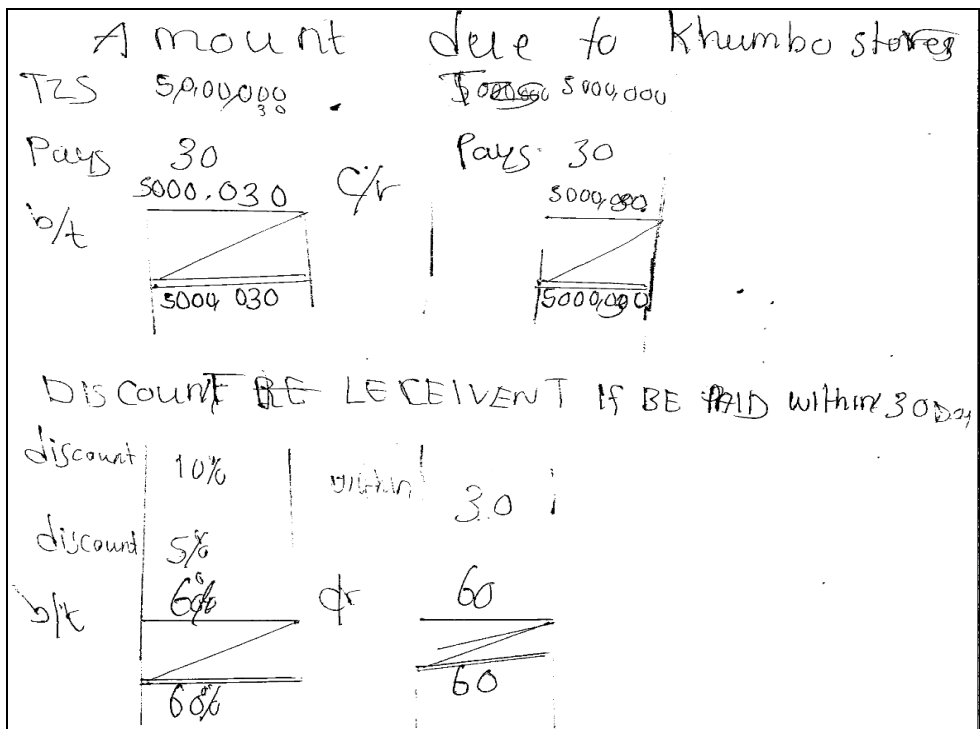
Extract 5: A sample of the incorrect responses to question 5

In Extract 5, the student prepared ledger accounts instead of performing the required business calculations.

Further analysis indicates that 7,718 (10.29%) students had average performance. These students were able to recall the appropriate formulas for computing most of the required business calculations. However, some of these students applied a wrong rate on the value of the goods of TZS 5,000,000. Others performed inappropriate arithmetic operations which resulted into incorrect answers; hence, their scores varied from 3 to 6 marks. The average performance is an indication that, these students had satisfactory knowledge and practical skills in performing business calculations.

Only 2,253 (3.00%) students had good performance. Most of the students in this category were able to produce the expected responses to the question. They applied the 10% on the 5,000,000 value of goods to compute the trade discount which was TZS 500,000 and the 5% on the difference between the value of goods of 5,000,000 and the trade discount of TZS 500,000 to compute the cash discount/ discount received which was TZS 225,000.

18

Moreover, many of the students in this category had outstanding arithmetical skills. Their scores ranged from 6.5 to 10 marks depending on the level of errors in their responses. The good responses to the question suggests that, the students were competent in business calculations. Extract 6 is a sample of the correct responses from one of the students.

(a) Trade discount = List Price × Trade discount in percentage.

$$= \frac{5,000,000 \times 10}{100}$$

$$= \frac{50,000,000/=}{100}$$

$$= 500,000/= \text{ OR TZS } 500,000$$

∴ Trade discount is 500,000/=

(b) Amount due to khumbo stores = List Price − (List Price × Trade discount in percentage).

$$= 5,000,000/= - 500,000/=$$

$$= 4,500,000/= \text{ OR TZS } 4,500,000$$

∴ Amount due to khumbo stores is TZS 4,500,000

(c) Discount received if he paid within 30 days = Cash discount.
Cash discount = Amount due to khumbo stores × Cash discount in percentage.

$$= \frac{4,500,000 \times 5}{100}$$

$$= \frac{225\,00,000/=}{100}$$

$$= 225,000/= \text{ OR TZS } 225,000$$

∴ Discount received if he paid within 30 days is TZS 225,000

(d) Net amount to be paid by khumbo stores = Amount due to khumbo stores − Discount of cash.

$$= 4,500,000/= - 225,000/=$$

$$= 4,275,000/= \text{ OR TZS } 4,275,000$$

∴ Net amount to be paid by khumbo stores is TZS 4,275,000

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

19

2.6   Question 6: Bank Reconciliation

In this question the students were given the following scenario: *The bank column of Kinyonga's cash book showed a balance of TZS 7,500,000 on 31st March, 2021, while the bank statement showed a balance of TZS 4,700,000. Analyse five causes for the difference between the two balances.*

The question was attempted by 75,013 (100%) students, out of these, 41,755 (55.66%) scored from 0 to 2.5 marks, 27,175 (36.23%) scored from 3 to 6 marks and 6,083 (8.11%) scored from 6.5 to 10 marks. The performance of the students in this question was average as 33,258 (44.34%) scored from 3 to 10 marks. Figure 5 shows the distribution of the students' scores in question 6.
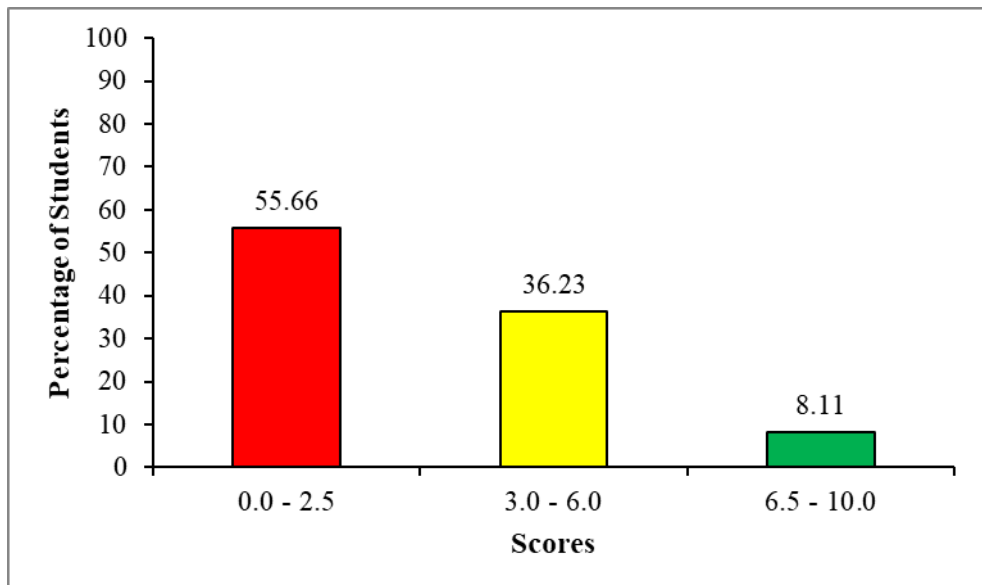
Figure 5: *Distribution of the Students' scores in Question 6*

The analysis of the students' responses shows that 35,764 (47.58%) students scored 0 mark. Likewise, the students who scored from 1 to 2.5 marks demonstrated lack of competence in bank reconciliation. The analysis of students' responses in their scripts shows that some students in this category listed accounting errors which do not affect the agreement of the trial balance as causes for disagreement between the cash book and bank statement balances. Additionally, some students explained sources of government funds. For example, one student explained: *Borrowing, Rent and rates, grants and aids, taxation and interest from government*

20

investments as causes for the difference between the cash book and bank statement balances.

Further analysis of responses from a considerable sample of the students' scripts listed the users of financial statements like owners, managers, investors, governments, employees and researchers as causes for the difference between the cash book and bank statement balances. Nevertheless, some students produced a list of the elements of financial statements as causes for the difference between the cash book and bank statement balances. It was observed from a small sample of the students' scripts a list of expenses, assets, liabilities, revenue, net profit and net loss as causes for the difference between the cash book and bank statement balances.

It was also noted that, some students explained the uses of a trial balance as causes for the difference between the cash book and bank statement balances. These responses indicate the students' lack of knowledge about the causes for the difference between the cash book and bank statement balances and lack of competence in Bank reconciliation in general. Extract 7 is a sample of the incorrect responses from one of the students.

(i) Error of omission

(ii) Error of Commision

(iii) Error of principle

(iv) Error of original prime

(v) Complet reversal of entries
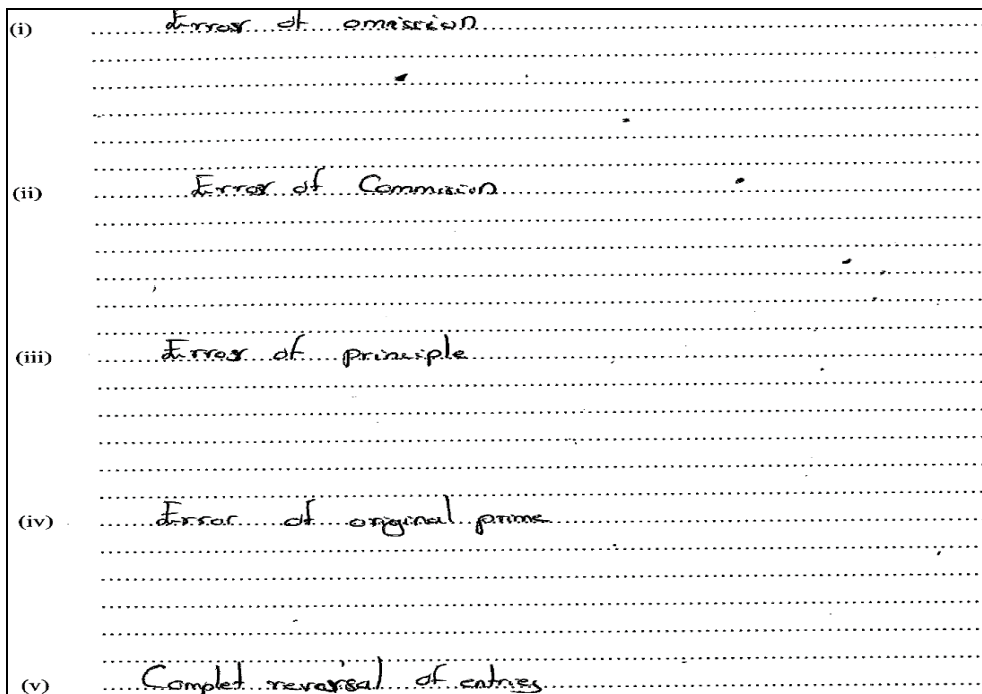
Extract 7: A sample of the incorrect responses to question 6

In Extract 7, the student listed accounting errors which do not affect the trial balance agreement as causes for the difference between the cash book and bank statement balances.

The students with average performance were able to analyze two to three points. Some of them provided accurate analysis of two or three points. Others listed five to six points of difference between the cash book and bank statement but failed to explain them. Their scores ranged from 3 to 6 marks depending on the relevance and accuracy of their analysis. These scores are regarded as average performance and indicate that the students had satisfactory knowledge about the causes for the difference between the cash book and bank statement balances.

However, the 6,083 (8.11%) students who scored from 6.5 to 10 marks were able to analyze at least four causes for the difference between the cash book and bank statement balances. Some students analyzed five causes for the difference as demanded by the question and scored all the 10 marks allocated to the question. These responses indicate that the students had sufficient knowledge about the causes for the difference between the cash book and bank statement balances. Extract 8 is a sample of the correct responses from one of the students.

(i) Bank charges. These are charges which bank make to it's customers for services offered to them. These charges made without the knowledge of the account holder as a result the balance become larger in the cash book of the customer than the bank statement balance.

(ii) Dishonoured cheque. This is a cheque which the bank refuses to make payment or to honour it as a result the cash book balance decreases while the bank statement remain the same.

(iii) Credit Transfer: Is a direct deposit made by the bank to the customer's account without the consult of the account holder as a result the bank statement balance read high balance while the cash book balance remain the same.

(iv) Standing order: Is an instruction made by an account holder to the bank to affect a regular payment at a specific date to a named person or place. Because the charges are made without consulting the account holder it leads the bank balance to be lower than the cash book balance.

(v) Unpresented cheque: Is a cheque made by a trader to the creditors but not yet presented at the bank for payment. As a result the cash book balance shows smaller balance that the bank statement balance.

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

2.7 Question 7: Books of Prime Entry

In this question students were provided with business transactions from Mwendapole Enterprises for the month of April, 2021. Then they were required to record the given transactions in the Purchases Journal, Purchases Returns Journal and post the entries to the Purchases, Returns Outwards, Majogoo Traders, Wasanii Traders, Tuwangoma and Lipembe Accounts.

The question was attempted by 75,013 (100%) students, out of these, 28,678 (38.23%) scored from 0 to 4 marks, 33,550 (44.73%) scored from 4.5 to 9.5 marks and 12,785 (17.04%) scored from 10 to 15 marks. The performance of the students in this question was average since 46,335 (61.77%) students scored from 4.5 to 15 marks. The distribution of the students' scores is presented in figure 6.
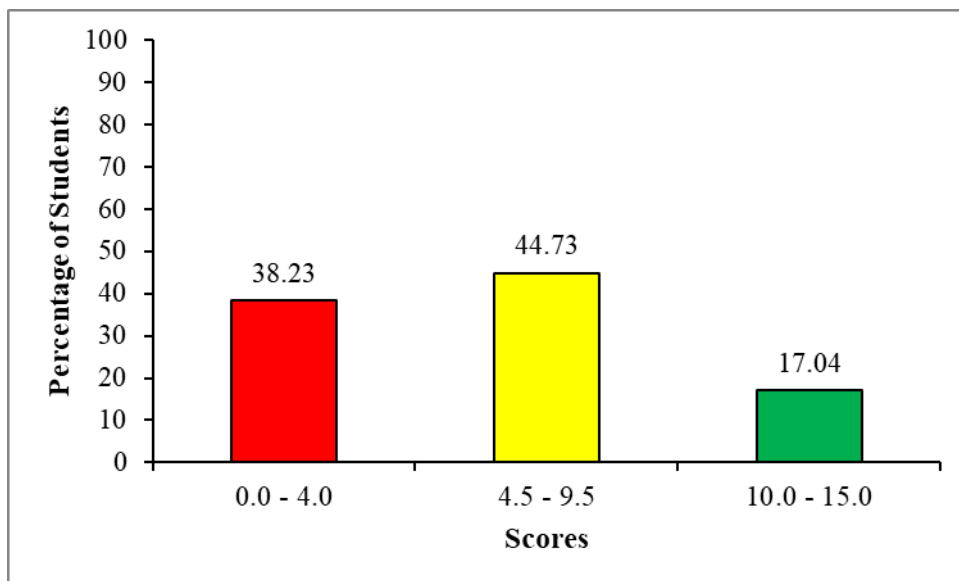
Figure 6: *Distribution of the Students' scores in Question 7*

The analysis of students' responses shows that, 28,678 (38.23%) students whose scores ranged from 0 to 4 marks failed to produce the expected responses to the question. The analysis of responses from this category of students revealed a number of misconceptions. Some students lacked the knowledge and skills in the subject matter; therefore, they were awarded zero. Additionally, some students prepared a table with columns for date, amount, folio, debit, credit and account and nothing meaningful was recorded in it. Further observation was that, some of the students in this

group prepared a journal proper and others a trial balance instead of the required books of prime entry and ledger accounts. However, some other students opened the required books of prime entry and the ledger accounts but failed to compute the correct values of the goods purchased and those returned to the suppliers. Consequently, their entries in the journals and ledger accounts were incorrect.

Nevertheless, the analysis revealed incomplete responses from this category of students. Some students could not prepare all the required journals and accounts, they prepared either the purchases journal or the purchases returns journal and could not post the entries to the ledger accounts. These responses suggest that the students lacked the competence in the preparation of books of prime entry and posting of accounting entries to the ledger accounts. Extract 9 is a sample of the incorrect responses from one of the students.

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

In extract 9, a student prepared a journal account instead of the required journals and ledger accounts.

The 33,550 (44.73%) students who performed averagely with scores ranging from 4.5 to 9.5 marks were able to draw the required journals and ledger accounts in their proper format. Also, they computed the correct values of the goods purchased and those returned to the suppliers. However, their records in the journals and the entries posted to the ledger accounts were a mixture of correct and incorrect answers. Inspite of the errors and omissions observed in their responses, their average performance suggests that, the students had satisfactory knowledge and skills in the preparation of the books of prime entry and the posting of accounting entries to the ledger accounts.

The analysis shows that a total of 12,785 (17.04%) students scored from 10 to 15 marks, which are considered as good performance. These students were able to prepare the required journals and ledger accounts. Some students in this group managed to draw the specimens of the journals and the ledger accounts in the purchases and general ledgers.

Moreover, they computed the correct values of the goods purchased and those returned to the suppliers and accurately applied the principle of double entry in recording and posting the entries from the journals to their respective ledger accounts.

However, a minimum of errors, omissions, miscalculations and misposting of some entries committed by some students in this group made their scores to vary from 10 to 15 marks. These responses to the question suggest that, those students had sufficient knowledge and practical skills in the preparation of the books of prime entry. The responses also demonstrate the students' ability to post the accounting entries from the journals to their respective accounts in the ledgers. Extract 10 is a sample of the correct responses from one of the students.

Purchases Journal.

Date	Particulars	F	Sub Total (TZS)	Total (TZS)
2019				
April 1.	Majogoo traders:	PL		
	100 dozens of kids clothes @ TZS. 3000		300,000	
	250 pairs kids shoes @ 2,000		500,000	
				800,000
April 7.	Wasanii traders:	PL		
	100 cartons of milk biscuits @ TZS. 4000		400,000	
	130 cartons of tamu biscuits @ TZS 2,000		260,000	
	200 cartons of leo biscuits @ TZS 1000		200,000	860,000
April 15.	Tucangoma:	PL		
	50 boxes of white chalk @ TZS 2000			
	45 boxes of red chalk @ TZS 1500		100,000	
	60 boxes of blue chalk @ TZS 1500		67,500	
	50 boxes of green chalk @ TZS 1000		90,000	
			50,000	
				307,500
April 25.	Lipembe: et	PL		
	Clothes worth TZS. 300,000		300,000	
				300,000
April 30.	Transfer to Purchases A/c - Dr	GL		2,207,500

Returns Outwards Journal

Date	Particulars	F	SubTotal (TZS)	Total (TZS)
2021				
April 10.	Wasanii traders:	PL		
	15 cartons of mango juice @ TZS 4000		60,000	
	10 cartons of apple juice @ TZS 2000		20,000	80,000
April 28.	Tucangoma:	PL		
	25 boxes of white chalk @ TZS 2000		50,000	
				50,000
April 30.	Transfer to Purchase Returns A/c - Cr	GL		130,000

PURCHASES LEDGER.

Majogoo Traders Account

Date	Particulars	F	Amount(TZS)	Date	Particulars	F	Amount(TZS)
				April 1	Purchases		800,000

Dr   Cr

Waranji Traders Account

Date	Particulars	F	Amount(TZS)	Date	Particulars	F	Amount(TZS)
April 10	Returns outwards		80,000	April 7	Purchases		860,000

Dr   Cr

Tuwangoma Account

Date	Particulars	F	Amount(TZS)	Date	Particulars	F	Amount(TZS)
April 28	Return outwards		50,000	April 15	Purchases		307,500

Dr   Cr

Lipembe's Account

Date	Particulars	F	Amount(TZS)	Date	Particulars	F	Amount(TZS)
				April 25	Purchases		300,000

GENERAL LEDGER.

Purchases Account

Date	Particulars	F	Amount(TZS)	Date	Particulars	F	Amount(TZS)
April 30	Sundry creditors		2,267,500				

Returns Outwards Account.

Date	Particulars	F	Amount(TZS)	Date	Particulars	F	Amount(TZS)
				April 30	Sundry creditors		130,000

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

2.8 Question 8: Elementary Financial Statements

In this question the students were provided with business information extracted from the accounting records of Hamisa & Family Stores for the financial year ending 31st December, 2020. Then they were required to use the information provided to prepare the Store's Income Statement for the year ended 31st December 2020 and Statement of Financial Position as at 31st December, 2020.

The question was attempted by 75,013 (100%) students, out of these, 42,826 (57.09%) scored from 0 to 4 marks, 15,307 (20.41%) scored from 4.5 to 9.5 marks and 16,880 (22.50%) scored from 10 to 15 marks. The performance of the students in this question was average since 32,187 (42.91%) students scored from 4.5 to 15 marks. The distribution of the students' scores in this question is presented in figure 7.
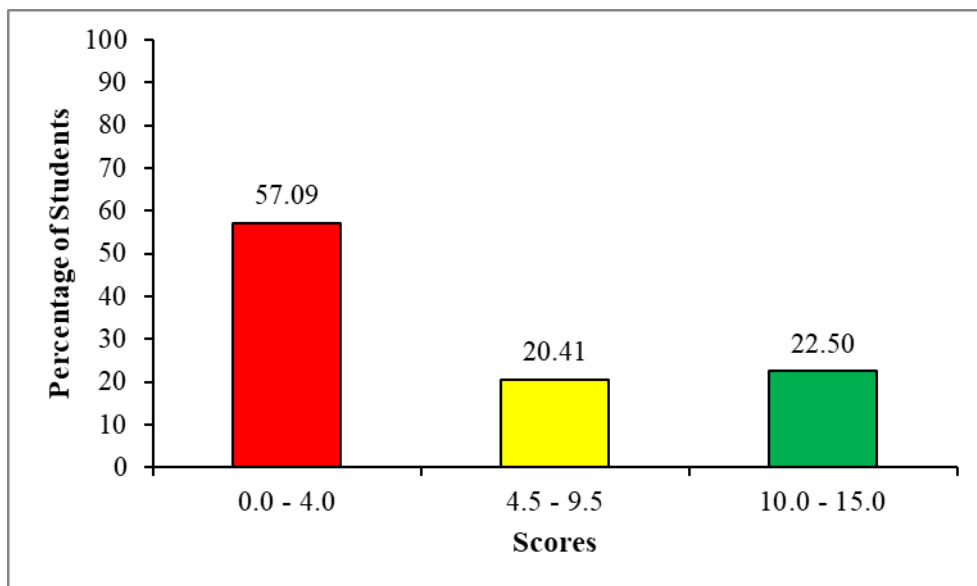
Figure 7: *Distribution of the Students' scores in Question 8*

The analysis of responses shows that the 42,826 (57.09%) students who scored from 0 to 4 marks failed to produce the expected response to the question. Some students in this category prepared a cash account and recorded in it a mixture of expenses, revenues, assets and liabilities. In a different sample of scripts, it was observed that some students prepared a trial balance and gave it a title of income statement. Also, there were some students who opened the specimen of the income statement and presented in it a mixture of assets, drawings, liabilities and revenues. Moreover, other

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

Nevertheless, it was observed that, a few students copied the items of assets, expenses, income and liabilities as they appear on the question paper and listed them in a combined income statement and statement of financial position without categorizing or classifying them. Another observation was that, a considerable minority of the students demonstrated a complete lack of competence in the preparation of the elementary financial statements; consequently, they were awarded zero. Extract 11 is a sample of the incorrect responses from one of the students.

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

In Extract 11, the student prepared a mixed list of expenses, revenues, assets and liabilities under the title "Information Provided to Prepare the Store's Income" instead of the Store's Income Statement and Statement of Financial Position.

Further analysis indicates that the students who scored averagely i.e., from 4.5 to 9.5 marks, were able to draw the specimen of the financial statements in their proper format and used the correct titles for the statements. However, some of these students failed to show the sub headings for revenue, expenses, non current assets, current assets, current liabilities, non current liabilities and capital/equity. Others used inappropriate sub headings for the items of assets, liabilities and capital.

Moreover, students' responses in this category contained a mixture of correct and incorrect presentations of revenues and expenses in the income statement; correct and incorrect presentation of assets, and liabilities in the statement of financial position. Their scores varied from 4.5 to 9.5 marks which are regarded as average performance. The average performance is an indication that, the students had satisfactory knowledge and skills in the preparation of the elementary financial statements.

The 16,880 (22.50%) students who scored from 10 to 15 marks demonstrated sufficient knowledge and practical skills in the preparation of the elementary finacial 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 the correct titles for the financial statements, made a proper presentation of their elements and appropriate sub headings for revenues and expenses in the income statement.

Additionally, the students classified the elements of statement of financial position into non current assets, current assets, current liabilities, non current liabilties and capital in the statement of financial position. However, minimum errors, omission, misclassification and miscalculations were observed in the students' responses. These caused their scores to vary from 10 to 15 marks. Nonetheless, the good responses to the question indicates that, the students had mastered the preparation of the elementary income statement and statement of financial position. Extract 12 is a sample of the correct responses from one of the students.

Hamisa and Family Stores
Income statement for the year ended 31st December 2020

	TZS	TZS	TZS
Sales		9,780,000	
Less: Returns inwards		0	
Net sales			9,780,000
Less: Cost of Goods Sold.			
Opening stock.		1,037,000	
Purchases.	8,500,000		
Add: carriage inwards	0		
Less: Returns outwards	0		
Less: Drawings of Goods	0		
Net Purchases		8,500,000	
Cost of Goods Available		9,537,000	,000
for sale (C.O.G.A.S)			
Less: Closing stock.		1,535,000	
Cost of Goods Sold.			8,002,000
Gross Profit			1,778,000
Add: Other Incomes		0	
			0
			,1,778,000
Less: Other Expenses			
Rent		450,000	
Insurance		187,000	
Sundry Expenses		252,200	
Salaries		922,000	
Heating Expenses		160,000	
Motor van Expenses.		584,000	
			2,555,200
Net Loss.			777,200

Statement of Financial Position as at 31st December 202		
	TZS	TZS
Non-current assets.		
Motorvan	1,050,000	
Fixtures and fittings	1,011,200	
Buildings	8,200,000	
Total non-current assets.		10,261,200
Current assets:		
Debtors	2,016,000	
Stock	1,535,000	
Cash in hand	500,000	
Cash at bank.	848,400	
Total current assets		4,899,400
Total assets.		~~5,361,5~~ 15,160,600
Current Liabilities:		
Creditors	1,975,000	
Total current liabilities		1,975,000
Net assets.		13,185,600
Financed by:		
Capital	10,079,400	
Less: Drawings	1,416,600	
Less: Net Loss	~~112,~~777,200	
Add: Loan from Bank	5,300,000	
Owner's Equity.		13,185,600

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

33

2.9   Question 9: Correction of Errors

In this question the students were provided with a list of accounting errors discovered from the accounting records of Beda, a business man whose Trial Balance totals failed to agree. Then they were asked to use the information provided to pass journal entries to rectify the errors and prepare a suspense account.

The question was attempted by 75,013 (100%) students, out of these, 71,353 (95.12%) scored from 0 to 4 marks, 3,571 (4.76%) scored from 4.5 to 9.5 marks and 89 (0.12%) scored from 10 to 15 marks. The performance of the students in this question was weak since 3,650 (4.87%) students scored from 4.5 to 15 marks. Table 3 shows the distribution of the students' scores in question 9.

Table 3: *Distribution of the Students' scores in Question 9*

Score Range	Number of Students'	Student's Percentage
0 - 4	71,353	95.12%
4.5 - 9.5	3,571	4.76%
10 - 15	89	0.12%
Total	**75,013**	**100**

The analysis of the students' responses revealed that the students who scored from 0 to 4 marks 71,353 (95.12%) lacked the competence in the correction of accounting errors. These students faced a number of challenges in answering the question. Some students prepared ledger accounts instead of the journal entries and suspense account. This response suggests that the students lacked the ability to correct accounting errors through journal entries and suspense account. It also implies the students' inability to distinguishing the ledger accounts from journal entries.

Additionally, some students prepared a trial balance instead of the required journal entries and suspense account.   This indicates that the students lacked the competence in correcting accounting errors through journal and

suspense account. It also implies the students' inability to contrast the journal and suspense account from the trial balance.

Moreover, some students prepared a trading, profit and loss account giving it a title 'Journal entries'. This response means that the students lacked not only the skills in correction of accounting errors but also the ability to distinguish the trading, profit and loss account from the journal and suspense account.

Furthermore, some students reversed the entries in the journal and in the suspense account. This response indicates that the students were not competent in applying the principle of double entry in recording financial business transactions. Extract 13 is a sample of the incorrect responses from one of the students.

TRIAL BALANCE		
PARTICULARS	DR	CR.
ZAMZAM		2300
MAWIWO		1400
DENNIS	4700	
Cash CASH	2350	
RENT		2200
SALES	9400	
Motor vehicle		150,000
SHIRATI		
Balance	16450	155900

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

In Extract 13, the student prepared a Trial Balance instead of the required journal entries and suspense account to correct the accounting errors.

35

On the other hand, the students who scored from 4.5 to 9.5 marks 3,571 (4.76%) observed the demands of the question. They opened the journal and passed accurate correcting entries for a considerable number of the given accounting errors. However, their entries in the journal and suspense account contained wrong amounts, wrong narrations and some reversed entries.

It was further noticed that, some students omitted some of the given accounting errors from their correcting journal entries, and posted some entries to the wrong side of the suspense account. Despite the errors and omissions that impaired the accuracy of their answers, their average performance suggests that the candidates had satisfactory knowledge and skills in the correction of accounting errors.

The analysis further shows that the students who performed well in this question, 89 (0.12%) were able to prepare the correcting journal entries and the suspense account. These students managed to compute the required adjusting figures, and applied the principle of double entry to record the correcting entries in the journal. They opened the suspense account and posted the relevant correcting entries from the journal to the appropriate sides of the suspense account.

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

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

JOURNAL ENTRIES

S/N	PARTICULARS	DR	CR
(a)	Zamzam account	2,300	
	Return outward account		2,300
	(Being error of omission now corrected)		
(b)	Suspense account	1400	
	Mauwo account		1400
	(Being error of partial omission now corrected)		
(c)	Bank account	2700	
	Denis account		2700
	(Being transposition error now corrected)		
(d)	Discount allowed account	2350	
	Discount received account	2350	
	Suspense account		4700
	(Being discount allowed posted to discount received error now corrected)		
(e)	Premises account	2200	
	Rent received account		2200
	(Being error of principle now corrected)		
(f)	Suspense account	9400	
	Sales account		9400
	(Being error of sales undercast now corrected)		
(g)	Motor vehicle expenses account	15000	
	Salaries account		15000
	(Being error of motor vehicle expenses posted to salaries account now corrected)		
(h)	Ashura account		
	Shirati account		
	(Being error of commission now corrected)		

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

3.0 THE STUDENTS' PERFOMANCE ON EACH TOPIC

The analysis of students' items responses in Book Keeping for the Form Two National Assessment for the year 2022 has shown that the students' performance in this subject was average. The analysis of the students' performance in each topic shows good performance (78.20%) in question 1, which assessed mixed topics namely: *Introduction to Book Keeping*, *Principle of Double Entry, Trial Balance, Elementary Financial Statements, Columnar Cash Books, Bank Reconciliation, Government Accounting and Budgeting* and *Correction of Error*s. However, the students had average performance in *Principle of Double Entry* (48.81%), *Bank Reconciliation* (44.34%), *Elementary Financial Statements* (42.91) and *Books of Prime Entry* (31.92%). The analysis shows weak performance of the students in *Correction of Errors* (27.53%) and *Columnar Cash Books* (13.29%).

The analysis of the students performance in each question shows that, the students had good perfomance in question number 1 (78.20%). The students had average perfomance in question 7 (61.77%), 2 (50.18%), 4 (48.81%), 6 (44.34%) and 8 (42.91%). The weak/poor perfomance of the students was in question 5 (13.29%), 9 (4.88%) and 3 (2.07%).

Moreover, the analysis has revealed that the students' weaknesses were due to limited knowledge of the reasons for the difference between cash book and bank statement balances. Nevertheless, they lacked knowledge of the common terms used in Book Keeping and had poor analytical skills and limited skills in the correction of Accounting errors, Preparation of the columnar cash books and application of the principle of double entry system in recording business transactions.

Despite the weaknesses mentioned, a few students managed to score high marks in the assessment. They successfully identified the tasks demanded by the questions and had good knowledge of the common terms used in Book Keeping. Also, they had good analytical skills and competence in the correction of errors, preparation of columnar cash books and application of the double entry system in recording financial business transactions.

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

4.0 CONCLUSION

The general performance of the students was average since 51.08 per cent of the students passed the assessment by scoring A to D grades. The students' performance rate has decreased in 2022 by 19.13 per cent compared to 2021 in which 70.61 percent of the students passed.

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

The students with average performance provided partial responses due to inadequate knowledge and practical skills on the concepts assessed. The students with weak/poor performance misinterpreted the demands of the questions, had very limited knowledge and practical skills on the concepts assessed and demonstrated a serious lack of analytical skills and use of the principle of double entry in recording the financial business transactions.

5.0 RECOMENDATIONS

In order to improve the performance of the students in the Book Keeping subject in future, it is recommended that:

(a) Teachers should demonstrate to the students how to prepare journal entries to correct accounting errors. They should give them questions for classwork and assignments. Students should work on the class exercises and assignments to prepare journal entries to correct accounting errors. Teachers should mark the students' class work and assignments to check the correctness of their responses and help them make correction of incorrect responses.

(b) Teachers should demonstrate to the students how to correct accounting errors using suspense account. They should guide the students on how to post correcting journal entries from the general journal to the suspense account and give them questions for classwork and assignments. Students should work on the class exercises and assignments to post correcting journal entries from the general journal to the suspense account. Teachers should mark the students' class work and assignments to check the correctness of their responses and help them make corrections of incorrect responses.

(c) Using prepared questions, teachers should demonstrate to the students how to prepare a Two Column Cash Book. They should guide the students to record entries into the Two Column Cash Book and give them questions for classwork and assignments. Students should work on the class exercises and assignments to prepare a Two Column Cash Book. Teachers should mark the students' class work and assignments to check the correctness of their responses and help them make correction of incorrect responses.

Appendix A: The Summary of the Students' Performance per Topic

S/N	Topic	Question Number	Percentage of Students who Scored 30% or Above	Average	Remarks
1	Introduction to Book Keeping, Principle of Double Entry, Trial Balance, Elementary Financial Statements, Columnar Cash Books, Bank Reconciliation, Government Accounting and Budgeting and Correction of Errors	1	78.20	78.20	Good
2	Principle of Double Entry	4	48.81	48.81	Average
3	Bank Reconciliation	6	44.34	44.34	Average
4	Elementary Financial Statements	8	42.91	42.91	Average
5	Books of Prime Entry	3	2.07	31.92	Average
		7	61.77		
6	Correction of Errors	2	50.18	27.53	Weak
		9	4.88		
7	Columnar Cash Books	5	13.29	13.29	Weak

Appendix B: The Comparison of Students' Performance between 2021 and 2022