



*Let the mind manage the body
Que l'esprit gère le corps*

**MAURITIUS
EXAMINATIONS
SYNDICATE**

**NCE 2020-2021 GRADE 9
Business and
Entrepreneurship Education**

Subject code: N560

EXAMINERS' REPORT

April 2022

The Business & Entrepreneurship Education (BEE) curriculum comprises three distinct but interrelated subjects namely Business & Enterprise, Economics and Accounting.

The NCE- BEE 2020/2021 paper is based on the Teaching and Learning Syllabus Grades 7 – 9 of the MIE¹. The assessment paper was solely based on the content of the Grade 9 syllabus as stipulated in the assessment documents and guidelines.

Moreover, consideration was also given to the de-loading of the curriculum due to the Covid-19 pandemic. **Table 1** shows the learning outcomes of the Grade 9 BEE Teaching & Learning syllabus not assessed in 2020/21.

Table 1

Topics/Subtopics	Learning outcomes <u>not</u> assessed in 2020/21
Demand & Supply	<ul style="list-style-type: none">• Show an understanding of movement and shift in demand and supply curves
Income Statement	<ul style="list-style-type: none">• Draw the format of income statement• Prepare complete income statement
Statement of Financial Position	<ul style="list-style-type: none">• Draw the format of statement of financial position• Understand how to record assets and liabilities• Prepare simple statement of financial position

Candidates were assessed according to **four assessment objectives (AOs)**. Approximately 50% of the marks on the paper are for demonstrating knowledge and understanding (AO1), 20% for application of knowledge (AO2), 20% for analysis (AO3) and 10 % for evaluation (AO4).

The NCE Examiners' report for Grade 9 BEE offers valuable feedback on the performance of candidates and is meant to guide future candidates for their examination's preparation.

This report should be read in conjunction with the published question paper for the examination available on the MES website.

¹ Mauritius Institute of Education

PAPER OVERVIEW

The BEE paper is of a duration of 2 hours and has 2 sections; **Section A** (Business/Enterprise/Economics presented in an integrated manner) and **Section B** (Accounting as a stand-alone subject).

Section A comprises 5 questions and Section B 3 questions with sub-parts presented in a graded fashion in terms of difficulty level. It consists of a range of different types of questions which include multiple choice items (MCQs), matching, fill in the blanks, alternative response (True/False), short answer and open-ended questions based on contextualized case scenarios as shown in **Table 2**.

Table 2

Question	Types of Questions	Marks Allocated
Section A: Business/Enterprise/Economics (65 Marks)		
1	MCQs, Matching & Fill in the blanks	22
2	True/False, complete figure with appropriate words, tick correct boxes & calculate missing figures	13
3	Draw and label, short answer and open-ended questions	8
4	Short answer and open-ended questions based on a mini Case Scenario	14
5	Short answer and open-ended questions based on a mini Case Scenario	8
Section B: Accounting (35 Marks)		
6	MCQs, matching, fill in the blanks & complete table with Accounts to be debited and Accounts to be credited	18
7	Prepare ledger accounts (balancing the Cash Account only) & Open-ended question	9
8	Preparation of a Trial Balance	8

Candidates were allowed to use calculators for BEE.

KEY MESSAGES

SECTION A: BUSINESS / ENTERPRISE / ECONOMICS

- Many candidates were well prepared for Section A and they attempted the questions without great difficulty.
- Although some of them have effectively applied their answers to the mini case scenarios in Questions 4 and 5, most candidates have answered generically or in the same words as in the textbook.
- Candidates should be encouraged to demonstrate their application skills so as to gain maximum marks in questions where they are directed to relate their answers to the specific enterprise / entrepreneur / country based on mini case scenarios.

SECTION B: ACCOUNTING

- There are specific syllabus areas where candidates need more clarity (in terms of concepts and principles) and practice. For example, candidates must understand that only cash transactions were required in Question 7 - some candidates recorded both cash and bank transactions.
- Application of the double entry principle to identify the accounts to be debited and accounts to be credited and to record business transactions in ledger accounts was problematic for many candidates.
- There was evidence that many candidates were not well prepared or were not expecting questions on the units 'Income statement' and 'Statement of financial position' due perhaps to misunderstanding of the de-loading of the syllabus. For example, for unit 'Income statement' the learning outcomes 'Outline the different parts of an income statement' and 'Distinguish items trading and profit & loss account' were not de-loaded. Similarly, for unit 'Statement of financial position', the learning outcome 'Classify items under assets and liabilities' was not de-loaded.

OVERALL

- Language still seems to be a barrier for candidates to express themselves in open-ended questions.
- It is crucial that candidates read questions carefully as they tend to lose marks due to misinterpretation or misreading the question altogether.
- Candidates should devise an appropriate time scale for both sections of the paper. As Accounting is Section B, many candidates were not able to complete it due to a lack of time management.

GENERAL COMMENTS

The performance of candidates for the first NCE assessment in BEE is quite encouraging and satisfactory based on the overall pass rate of 78.4 %. 10978 candidates out of 14011 who were examined in 2021 for BEE obtained a grade 6 or better in the subject. The mean mark for the BEE paper is 50.81.

Section A- Business/Enterprise/Economics

- Most candidates completed all the questions in Section A.
- Some candidates stood out by the high quality of their answers which reflected a good preparation to achieve all the expected learning outcomes of the syllabus.
- Many candidates displayed a strong knowledge of the syllabus content, but application of knowledge to the specific enterprise/entrepreneur/country needs to be further developed so as to score maximum marks.
- Candidates who did not attempt Questions 4 and 5 often had difficulty to understand the mini case scenarios and to formulate their answers properly. In previous questions, these candidates could not score high marks for knowledge of key terms, especially in Question 1B (matching).
- There was evidence that for many candidates the topic on demand and supply curves requires more practice.

The following are some considerations that might have been helpful in enabling candidates to achieve better marks:

- Answers to Questions 1 and 2 are best achieved through a good knowledge and understanding of the key terms and concepts of the syllabus.
- Candidates can get full marks in Questions 3(a) and 3(b) through more practice.
- Answers to Question 3(c) must relate to the product and the explanation should clearly demonstrate the influence (increase or decrease) on quantity demanded.
- Where directed, answers to Questions 4 and 5 must relate to the enterprise/ entrepreneur/ country as specified in the mini case scenarios. For Question 4(c) in particular, candidates should give an explanation with specific reference to Mauritius.

Section B- Accounting

- Some candidates demonstrated their good preparation by scoring the maximum marks in this section and showed that they have mastered the concepts/principles as outlined in the syllabus.
- Many candidates displayed a strong knowledge of the syllabus content but were unable to attempt questions which require some higher order thinking.
- The question which was most scoring was question 6B (Matching).
- Many candidates did not attempt the last question-Question 8 on Trial balance. They seem to have difficulty with time management. This question carries 8 out of the 35 marks allocated to Section B.

Comments on Specific questions for Section A

Question 1A- Multiple Choice Questions

Question 1A consists of 10 multiple choice questions which ensured a broad coverage of **Units 1 to 9** of the syllabus.

<i>Item Number</i>	<i>Key</i>	<i>Most common incorrect choice</i>
1	C	A
2	A	B
3	B	A
4	C	B
5	D	A
6	B	C
7	B	D
8	D	A
9	A	C
10	D	C

Generally, MCQs were well attempted by most candidates. Questions 2, 6, 9 and 10 proved to be the most accessible items (allowing most candidates to attempt them correctly). However, items 4 and 7 were found to be the most difficult for candidates.

Comments on specific items for Question 1A

Item 1 was a knowledge-based question. Candidates were required to identify an advantage to the shareholders of a company. Many candidates could identify C - 'Limited liability' as the correct answer but there were quite a number of candidates who chose option A. Option A - 'Registration' was chosen probably by candidates who did not have a good understanding of this type of business organisation and who retained only the steps for the registration of a company.

Item 2

2. Which **one** of the following is an example of verbal communication?

- A** Phone conversation
- B** Handshake
- C** Eye contact
- D** Logo

This was a relatively easy knowledge-based question. Candidates were required to identify an example of verbal communication. Whilst more than three quarter of the candidate population were able to answer the question correctly by selecting option A, option B was the most common incorrect choice. This may imply that candidates didn't pay attention to the word 'verbal'.

Item 3 was a knowledge-based question requiring candidates to recall the definition of marketing. More than half of the candidate population got the correct answer B while Option A and C attracted the majority of others. Some candidates confused 'marketing' with 'selling'.

Item 4

4. Setting a low price to attract customers to buy a new product is known as

- A** premium pricing
- B** promotional pricing
- C** penetration pricing
- D** competitive pricing

This turned out to be the most difficult and least well-answered multiple-choice question as only 1 out of every 4 candidates were able to give the right answer C. Option B was a powerful distractor in this case. It was obvious that candidates could not distinguish between penetration and promotional pricing. One possible reason for this confusion may be that candidates concentrated on 'low price' which means promotion for them-a term commonly used in everyday language for lower prices occasionally offered by retailers. They did not give much attention to 'new product'.

Item 5 was a relatively easy knowledge-based question requiring candidates to identify the function of an entrepreneur when hiring people to work in the enterprise. The majority of candidates were able to identify 'staffing'-D as the answer. More candidates could have obtained the right answer if particular attention was given to 'hiring people to work'.

Item 6 was answered correctly by more than three quarter of the candidate population who were able to identify the equilibrium point X. Candidates who identified option B as the correct answer were able to interpret the diagram-Figure 1 properly.

Item 7

7. Which **one** of the following factors influences the supply of a commodity?
- A Population
 - B Technology
 - C Consumer income
 - D Taste and preferences

This item required the candidates to identify the factor which influences the supply of a commodity. This item was not well-answered by the majority of candidates. Many candidates opted for D- 'Tastes and preferences' which is a factor affecting demand. Candidates did not pay attention to the term 'supply' and therefore did not choose the right answer B- 'Technology'.

Item 8 was a knowledge-based question for which candidates had to identify a function of money. Many candidates could identify D- 'medium of exchange' as the correct answer but there were quite a number of candidates who chose option A- 'barter system'. The confusion between option A and option D could be due to the fact that both refer to an exchange: exchange of goods against goods and exchange of goods against money.

Item 9 dealt with the definition of the term borrowing. This item was answered correctly by most candidates who choose option A. The most common incorrect choice was option C-tax. Candidates probably related 'tax' to 'taking money from a person'

Item 10 required the candidates to distinguish between home trade and international trade. Most candidates answered this item correctly by choosing D-export. The pictures and the arrow helped the candidates to better understand the question and to answer correctly.

Question 1B- Matching

For the matching question, most candidates filled the grid although a few candidates left some blank spaces in the grid. Candidates managed generally well in this question, with most of them scoring more than 4 out of 8 marks and many scoring full marks.

The most common mismatching was for the terms 'stakeholders', 'business risk' and 'cooperative'. Mismatching of terms and definitions/descriptions were frequently made for the following pairs of terms:

- 'Stakeholders' and 'Cooperative'
- 'Business risk' and 'Cooperative'
- 'Barter System' and 'Law of Supply'.

Question 1C- Fill in the blanks

This fill in the blanks question was generally well answered. by most candidates. A high number of candidates scored full marks. Item (b) was the best well-answered item with more than three quarter of the candidate population opting for the correct answer 'conflict'. However, it was observed that some candidates were confused between tax and interest and some were not able to score any mark.

Question 2(a) – True/False

This part was generally well attempted by most candidates. Item 5 was the most well-answered item. However, items 1 and 4 were the least well- answered items. For item 1, it seems that some candidates are not well acquainted with the concept of 'disposal income'. For item 4, some candidates probably got confused between a central bank and a commercial bank.

Question 2(b) – Completing Figure 2

This was a knowledge-based question. Students were required to identify the components of a business plan. Nearly half of the candidate population were able to identify both 'Operations' and 'Finances' as the correct components of a business plan and scored full marks. However, a handful of candidates opted for both 'potential investors' and 'stakeholders' and therefore could not score any mark. Many candidates were able to

identify at least one correct component. Some candidates were confused between 'potential investors' and 'finances' and did not realise that 'potential investors' is not a component but one of the users of a business plan.

Question 2(c) – Tick the correct box

This was a relatively easy knowledge-based question requiring candidates to identify the advantages and disadvantages of a franchise business to Olivier-the franchisee. All items were equally well answered by most candidates. However, some candidates were confused about statement 2 and they wrongly ticked it as an advantage to Olivier. Moreover, few candidates considered Oliver as a franchisor instead of a franchisee and therefore they could not score high marks in this part.

Question 2(d) – Calculations of spending and savings

This part assessed the candidates' ability to calculate the missing figures for January savings, February spending and total savings. It was generally well answered by most candidates and suggest that candidates were well prepared for such questions. However, Item (iii) was the least well-answered one as many candidates forgot to add the January savings to get the correct answer. Moreover, it was also noted that some candidates lost marks because of miscalculations though they were allowed to use a calculator. Furthermore, one common mistake which could have been avoided was the wrong insertion of answers despite workings being correct. For example, candidates writing 800 instead of 8000.

Question 3

Question 3 consisted of short answer and open-ended questions based on a contextualized case scenario. This question aimed at assessing the candidates' ability to apply their knowledge and understanding of the topic demand and supply with respect to the enterprise of Aslam dealing in Kebab. In general, candidates did not perform well in this question.

Part 3(a) - Drawing and labelling of Demand and Supply Curves

This part assessed the candidates' ability to draw and label a demand curve and a supply curve in Figure 3 and carried 4 marks. A low percentage of candidates scored full marks for this part question. The curves drawn by some candidates were not correctly labelled or not labelled at all and therefore they could not score full marks. Moreover, a high number of candidates were unable to score any mark for reasons such as; some candidates did not attempt the whole question, many candidates failed to correctly plot the points in Figure 3 and a few candidates only plotted the coordinates without drawing the demand and supply curves.

Part 3(b)- Identifying Equilibrium Price and Quantity

Part 3(b)(i) and (ii) assessed the candidates' ability to interpret the demand and supply curves and to find out the equilibrium price and equilibrium quantity. The candidates were expected to use the answer to 3(a)-demand and supply curves drawn in Figure 3 to get the answers. Nearly half of the candidate population gave the right equilibrium price and the right equilibrium quantity. Moreover, this part was well attempted even by those candidates who did not successfully attempt 3 (a) as they were able to interpret the data given in Table 1 to find the correct answers.

Part 3(c) Factor affecting demand for Kebab

The ability of the candidates to identify and explain one factor influencing demand for kebab was assessed in this part question. More than half of the candidate population were not able to score any mark for this part and very few were able to score full marks. Many candidates were able to correctly identify the factor but they could not always give a correct explanation for the factor identified. A few candidates mentioned 'price' as a factor when the question clearly indicates 'one factor other than price'.

Question 4

Question 4 consisted of short answer and open-ended questions based on a contextualised case scenario for VicTee Ltd. It assessed the candidates according to AO2 -Application and AO3-Analysis. In general, candidates did not perform so well in this question.

Part 4 (a) -Effective Communication

Part (a) aimed at assessing the candidates' ability to apply their knowledge and understanding of the concept 'effective communication' with respect to the enterprise - VicTee Ltd. Very few candidates scored full marks in this part question. Most candidates were not able to apply their answers to the context that is, to Vic Tee Ltd. However, a high number of candidates were able to score at least 1 or 2 marks out of 4 marks.

Part 4 (b) -Internal/ External Communication

This part required the candidates to explain the difference between internal and external communication using examples. It was not well answered by most candidates. Only a few candidates scored the full 4 marks. Some answers lacked relevant distinction between internal and external communication, whilst others lacked relevant examples.

Part 4 (c)- Advantage of Export for Mauritius

<p>(c) Identify and explain one advantage for Mauritius when VicTee Ltd sells T-shirts abroad.</p> <p>Advantage :</p> <p>Explanation :</p> <p>.....</p> <p>.....</p>

This part was not well attempted. A high percentage of candidates were not able to score any mark for this part. Very few candidates scored full marks. There was a confusion between Mauritius and Vic Tee Ltd whereby the advantage given was for Vic Tee Ltd rather than for the country. Therefore, no marks were given for 'more profit for Vic Tee Ltd' as candidates fail to apply to the context of Mauritius.

Part 4(d) - Resolving conflict

This part was answered quite well. Many candidates scored full marks. About half of the candidate population were able to score at least 2 out of the 4 marks. However, a significant number of candidates were unable to score any mark. A few candidates did not attempt this question. Some candidates failed to use adequate terminologies in their responses.

Question 5

Question 5 consisted of short answer and open-ended questions based on a mini case scenario for the enterprise of Casimir in Rodrigues. This question aimed mainly at assessing the candidates' ability to apply their knowledge and understanding of the topic 'Marketing' to the enterprise of Casimir. Many candidates scored at least 4 out of the total marks of 8 in this question.

Part 5(a) -Elements of marketing

Part 5(a) required candidates to identify two elements of marketing which Casimir should consider. This was well attempted by most candidates. However, some candidates unnecessarily tried to explain 2 elements of marketing instead of simply identifying them with one word (product/ price/ promotion/ place). In such situations where the candidates have explained the elements without mentioning (product/ price/ promotion/place), marks were only awarded where the explanations were appropriate. Only a few candidates could not identify any of the 2 elements of marketing required.

Part 5(b) -Market Research

(b) Explain **one** way in which market research can help Casimir plan the production of honey sweets.

.....

.....

.....

.....

This was the least well-answered part of Question 5. Very few candidates scored full marks. Full marks were awarded to candidates who were able to link their answers clearly to the importance of market research in the planning of the production of honey sweets. Strong responses included 'quantity of sweets to produce' or 'quantity of ingredients to order'. Moreover, a few scripts were left blank for this part.

Part 5(c) – E-Marketing

This part aimed at assessing the candidates' ability to explain how e-marketing can help Casimir's enterprise. It was generally well attempted. Some candidates scored full marks. It was noted that most candidates' responses lacked application to the context, that is, Casimir's enterprise and this can explain why nearly half of the candidate population scored only 1 out of 2 marks. However, many candidates could not score any mark due to misinterpretation perhaps. Many candidates listed the examples of "E-marketing" instead of showing how it helped Casimir. Some candidates did not answer this part question.

Part 5(d) – Qualities of a Leader Entrepreneur

5(d) required the candidates to describe one quality of Casimir as a leader entrepreneur. Around one quarter of the candidate population scored full marks. This part proved difficult to many candidates who scored only 1 mark out of 2 or no mark. Those scoring 1 mark were candidates who were able to identify the quality of a leader entrepreneur but failed to give a suitable description for it.

Comments on Specific questions for Section B

Question 6A- Multiple Choice Questions

Question 6A consists of 5 multiple choice questions which ensured a broad coverage of **Units 10 to 14** of the syllabus.

<i>Item Number</i>	<i>Key</i>	<i>Most common incorrect choice</i>
1	B	A
2	D	B
3	B	A
4	A	B
5	C	D

Generally, MCQs were not well attempted by most candidates for Section B- Accounting. With the exception of Item 1, the other MCQs proved to be difficult for most candidates.

Comments on specific items for Question 6A

Item 1 was a relatively easy knowledge-based question, answered correctly by most candidates who opted for B-Ledger. However, many candidates wrongly opted for A- Trial Balance.

Item 2 was a knowledge-based question, not well answered by most candidates. Many chose either option A or B instead of the key -option D. The most popular distractor was option B- 'Expenses' which suggest that candidates did not show proper knowledge of the items to be included in a statement of financial position and could not identify 'Trade payables' as a component of the Statement of financial position.

Item 3 required the candidates to identify the double entry for a credit transaction. This item was not well answered by the majority of candidates who opted for either option A or C instead of the key-option B. Option A was a strong distractor as many candidates made a complete reversal of entries, thus showing limited knowledge of the double entry principle. Some candidates left the question unanswered.

Item 4

<p>4. In the calculation of gross profit, opening inventory is</p> <p>A added to purchases</p> <p>B added to revenue</p> <p>C deducted as expenses</p> <p>D deducted from other income</p>
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This item was generally perceived as a difficult one for the majority of candidates who failed to select option A 'added to purchases' as the correct answer. Many candidates seemed to lack appropriate knowledge of the formula with regards to cost of sales and therefore could not figure out the treatment of opening inventory in the calculation of gross profit. Some candidates resorted to guessing the answer.

Item 5

<p>5. Which accounting principle states that every account should have two entries?</p> <p>A The Accounting Principle</p> <p>B The Cash and Bank Principle</p> <p>C The Dual Aspect Principle</p>
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This item proved to be very challenging for most candidates. It turned out to be the least well-answered multiple-choice question for Section B as very few candidates were able to identify the answer C- 'The Dual Aspect Principle'. Many candidates were apparently not familiar with this 'dual aspect' accounting concept/ principle.

Question 6B- Matching

This part question was the most scoring one for Section B and many candidates managed to get more than 2 out of 4 marks. Item 4 'Cash transaction' was the most well-answered item. However, a high number of candidates were confused with items 2 'Closing inventory' and 5 'Non-current assets'. Item 5 proved to be the least well-answered part with about half of the candidate population not being able to match it correctly. Most of them selected option E for item 5 which was on the same line instead of option C.

Question 6C- Fill in the blanks

This fill in the blanks question was generally well answered by most candidates. Most candidates were able to get all items correct and scored full marks. A high number of candidates were only able to correctly answer item 3 with 'capital' and item 5 with 'drawings'.

Item 1 was perceived as the most difficult as nearly half of the candidate population failed to recall the formula for calculating gross profit.

1. Gross profit is the difference between and cost of sales.

A high number of candidates failed to distinguish between 'assets' and 'expenses' and therefore 'Land, buildings and equipment' were mistaken for 'expenses' instead of 'assets'. Moreover, candidates were also confused between 'revenue' and 'expenses'.

Question 6D- 'Account to be debited' and 'Account to be credited'

This part question was generally not well attempted by most candidates. Candidates were expected to analyse each transaction and to complete the table with the 'Account to be debited' and 'Account to be credited' based on the double entry principle. Whilst some candidates were able to score full marks, this part was not attempted at all by a few candidates. A significant number of candidates were not able to score any mark out of the 4 marks. The following shortcomings were noted:

- Some candidates could not identify the title of the accounts.
- Some candidates reversed the entries.
- The use of 'trade receivables' instead of the credit customer's name- 'Alisha'
- Some candidates unnecessarily ticked the columns.
- Common mistakes such as 'Goods Account', 'Çheque Account' and 'Sell Account'
- Crediting 'Purchases account' instead of 'Sales account'
- Instead of writing the appropriate titles of accounts, some candidates just filled in the rows with 'debit' and 'credit'.

Question 7- Recording business transactions in their respective accounts

Question 7 was based on a mini case scenario for the enterprise of Shivaneer who operates as a sole trader. This question was generally not well answered. It proved to be the least well-answered and least scoring question for many candidates and the responses were below expected standards. Nearly half of the candidate population were not able to score any mark out of the 9 marks allocated for this question.

Part (a) aimed mainly at assessing the candidates' ability to apply their knowledge and understanding of the concept 'Double entry system' to the business of Shivaneer. Candidates had to select the appropriate transactions from Table 2 and to make relevant entries in the Cash account (balancing it off), Purchases account, Sales account and Furniture account.

Only a few candidates were able to prepare the Cash Account and make corresponding entries in the Purchases Account, Sales Account and Furniture Account whilst many candidates reversed the entries showing their lack of understanding of the double entry system. A high percentage of candidates were not able to score any mark for any of the four accounts required.

For many candidates, recording the transactions in the 'Cash Account' and balancing it proved to be very challenging one. The following were noted:

- This part of the question was left unanswered by many candidates.
- Many candidates did not read the question properly and wrongly recorded the bank transactions as well in the Cash Account.
- Wrong wordings were recorded in the detail columns.
- In some cases, the wordings in the detail columns were correct but wrong amounts were inserted.
- In the 'Cash Account', the opening balance was not taken into consideration while balancing the account- leading to wrong calculation of closing balance.
- Many candidates re-copied the transactions instead of writing the proper details.
- Reversal of entries were observed.
- Different figures for balance c/d and balance b/d were noted.
- 'Balance brought down' was confused with 'balance carried down'.

Part (b) was an open -ended question expecting the candidates to analyse the difference between a trial balance and a statement of financial position. This part was badly answered by the majority of candidates. Only a handful of candidates were able to clearly differentiate between a trial balance and a statement of financial position, using the appropriate technical terms and they were able to score full marks. They were able to mention the main components of the statement of financial position in terms of assets, liabilities and owner's capital in the answers.

Some candidates were able to score 1 out of the 2 marks.

The majority of candidates were vague in their answers as they could not find the technical terms. They mixed up different definitions and different terms, for example; they wrongly described the income statement instead of the statement of financial position and thus included terms like gross profit, net profit and expenses in their answers. Lack of preparation for theoretical questions was evidenced as this part of the question was not attempted at all by a large number of candidates.

Question 8-Trial balance

Question 8 was based on a mini case scenario for the jewellery business of Reshma and candidates were expected to apply their knowledge and understanding of the topic 'Trial balance' to rewrite the trial balance correctly. Candidates' performance in this question was satisfactory with nearly half of the candidate population scoring at least 4 out of 8 marks. Some candidates obtained full marks. This question was not attempted at all by a few candidates. Even, some good candidates were not able to complete this question mainly due to time management issue.

The following common mistakes/ discrepancies were observed:

- A few candidates were able to get some marks by just copying the given trial balance.
- Reversal of entries was a problem for many candidates.
- Some candidates simply recorded all the amounts found on the debit column of the given trial balance to the opposite credit column and vice versa without any consideration to the different categories of accounts.
- Many candidates did not use a calculator as allowed for BEE and hence, the totals of the debit and credit columns were wrongly done and this process was also time consuming. In many scripts, the totals were not calculated.
- Some candidates prepared an income statement instead of the required trial balance.
- A few candidates used information from Question 7(a) to prepare the trial balance in Question 8.
- Some candidates recorded each item on both the debit and the credit columns of the trial balance.

Conclusions and Recommendations

The first series of NCE assessment is quite encouraging as far as BEE performance is concerned with a pass rate of 78.4 %.

However, to achieve better qualitative results candidates are expected to:

1. read and interpret information/instructions properly for each question and pay particular attention to command words.
2. acquire good knowledge and understanding of the key terms and concepts of the syllabus.
3. demonstrate their application skills so as to gain maximum marks in questions where they are directed to relate their answers to the specific enterprise/entrepreneur/country based on mini case scenarios.
4. analyse data and information properly.
5. manage their time properly so as sufficient time is allocated to both Section A and Section B of the paper.
6. have more practice in answering questions.
7. make effective use of a calculator so as to avoid wasting time.
8. understand the double entry principle and apply it for recording of business transactions.