

UNIVERSITY OF SWAZILAND  
FACULTY OF EDUCATION  
DEPARTMENT OF CURRICULUM AND TEACHING  
MAIN EXAMINATION PAPER, MAY 2013

TITLE OF PAPER: CURRICULUM STUDIES IN ACCOUNTING

COURSE CODE: EDC 370 / IDE-EDC 370

PROGRAMME: B.ED 111 & PGCE

DURATION: 3 HOURS

MARKS: 100

INSTRUCTIONS TO CANDIDATES:

1. This paper contains five questions.
2. Answer **any** FOUR questions.
3. Each question carries 25 marks. As a guide to candidates, marks to part questions are provided.

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BY THE INVIGILATOR.

### QUESTION 1

Brendel and Yengel (1972) argued that there are methods of teaching business subjects which are common in schools but inappropriate for teaching and developing business skills and knowledge.

- a) Which are these methods, and why are they inappropriate? [10 marks]
- b) Which pedagogical approaches are believed to be appropriate and why? [15 marks]

[Total: 25]

### QUESTION 2

One of the approaches to teaching and learning which are encouraged in contemporary forms of education and which underpins the teaching and learning of business subjects is the constructivist approach. Clearly discuss this form of teaching and learning in relation to the teaching of Accounting. [25 marks]

### QUESTION 3

There are several ways to introduce and teach Accounting content to beginners.

- a) Name the approaches used by many Accounting teachers. [3 marks]
- b) Discuss the approach you would use to introduce Bookkeeping to learners in form one, explaining clearly why you prefer that approach over the others. [22 marks]

[Total: 25]

### QUESTION 4

One of the aims of the act of disciplining learners is to help them become individuals who are self-directed and self-controlled.

- a) Discuss different strategies you could adopt in order to prevent disciplinary problems in the Accounting classroom. [15 marks]
- b) It is advisable that in cases where discipline is enforced through punishment care must be taken. Explain how and why. [10 marks]

[Total: 25]

## QUESTION 5

Analyse the following test item and explain clearly its type giving examples to support your point. [25 marks]

**TEST ITEM TO BE ANALYSED**

Ziyanda is a trader. She has little accounting knowledge and does not understand some of the items entered in her cash book.

**REQUIRED**

- a) State whether each of the following would be recorded on the debit side or the credit side of the cashbook.
- i) Bank charges ..... [7]
  - ii) Direct debit .....
  - iii) Standing order .....
  - iv) Credit transfer .....
  - v) Dishonoured cheque .....
  - vi) Interest on overdraft .....
  - vii) Interest earned .....
- b) Explain how the following items would affect an overdrawn (debit) balance shown on the bank statement. Justify your answer.
- i) A dividend received from a company  
..... [2]
  - ii) A payment made by cheque to a creditor  
..... [2]

On 1 November 2011, the bank column in Ziyanda's cash book showed a debit balance of E750. Comparing the cashbook with the bank statement it was found that there were uncleared deposits of E150. The following cheques had not been presented: cheque number 008, for E180, and cheque number 009, for E170.

**REQUIRED**

- c) Prepare a bank reconciliation statement on 1 November 2011.

Ziyanda  
Bank Reconciliation Statement as at 1 November 2011

.....  
.....  
.....  
..... [5]

At the end of the financial year Ziyand's accountant produced financial reports. Ziyanda found these rather confusing.

**REQUIRED**

- d) Name one accounting concept which the accountant will consider when preparing the financial reports.  
..... [1]  
[Total: 17]

Source: Swaziland General Certificate of Secondary Education, October/November 2011, Accounting paper 2, question 2.