

UNIVERSITY OF SWAZILAND
FACULTY OF EDUCATION
DEPARTMENT OF CURRICULUM AND TEACHING
FINAL EXAMINATION PAPER, MAY 2014

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 (5) questions.
2. Answer any FOUR (4) questions.
3. Each question carries 25 marks. As a guide to candidates, marks to part questions are given in brackets ().

THIS PAPER IS NOT TO BE OPENED UNTIL PERMISSION IS GRANTED BY THE INVIGILATOR.

Question 1

Since the 1980s there has been a tendency all over the world to restructure post-primary school curricular. This includes the introduction of new subjects and the insistence on the use of new pedagogical approaches.

- a) Explain why it is important for learners to do business subjects such as Bookkeeping and Accounting. (10)
- b) Discuss the new pedagogic approaches that are seen as suitable for the teaching and learning of business subjects such as Bookkeeping and Accounting. (15)

[25 marks]

Question 2

There are three basic approaches that are used to introduce learners into Bookkeeping and Accounting. Discuss the approach which you prefer, explaining why you prefer this approach over the others. [25 marks]

Question 3

Discuss the importance of a school based mini enterprise in the teaching and learning of Accounting and how you can go about planning and implementing it in your school.

[25 marks]

Question 4

Information and communication technology (ICT) enhances the teaching and learning that takes place in the classroom (Borrington, 2004). Discuss the potential of ICT in enhancing the teaching and learning of Bookkeeping and Accounting. [25 Marks]

Question 5

Test items can be grouped into three types; objective test items, semi-objective test items, and essays. Study carefully the following test item and discuss its type giving examples where appropriate.

Sipho is a sole trader who runs a bottle store in town. His accounts at the end of the financial year showed the following information:

Fixed assets	12500
Stock (30/06/2013)	4200
Debtors	3800
Bank	5000

Cash	1000
Prepaid expenses	500
Creditors	5500
Sales	18000
Purchases	10000
Net profit	2500
Total expenses	1300

a)

(i) Calculate Sipho's current ratio.

..... [3]

(ii) What is the acceptable current ratio?

..... [2]

(iii) Calculate Sipho's acid test ratio.

..... [3]

b)

(i) Calculate Sipho's return on capital employed.

..... [3]

(ii) Differentiate between capital owned and capital employed.

..... [4]

c) Explain three benefits to Sipho if his debtors pay before the due date.

Benefit 1

.....

Benefit 2

.....

Benefit 3

..... [6]

d) State one reason why each of the following may have interest in Sipho's accounting statements.

Banks:

..... [2]

Creditors:

..... [2]

[Total 25]

Source: This question is a modified version of a question found in an SGCSE July/August 2012 examination paper

[Note: You are *not* expected to answer the Accounting questions of the test item but only to use the test item to discuss the type it exemplifies]