

TITLE OF PAPER: CURRICULUM STUDIES IN ACCOUNTING  
COURSE CODE: EDC 270 / IDE-EDC 270  
PROGRAMME: B.ED II & 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.

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

## QUESTION 2

The skills that the SGCSE Accounting curriculum seeks to develop in learners are grouped into three in the SGCSE 2013-2014 Accounting syllabus: levels A, B and C. Using examples in the teaching and learning of Accounting explain these levels and discuss their importance to the Accounting teacher. **[25 Marks]**

## QUESTION 3

The demonstration method is the most widely used method in the teaching of Bookkeeping and Accounting. Discuss why it may not be appropriate to rely on it when teaching Accounting at secondary school level in Swaziland. **[25 Marks]**

- Define gross profit
- Define net profit
- Calculate gross profit
- Calculate net profit
- Prepare a trading account
- Prepare a profit and loss account
- Explain assets, liabilities, income, and expenses
- Prepare a balance sheet

At the end of the topic the teacher prepared a test to assess the amount of learning that has taken place which included the following questions:

- Differentiate between gross profit and net profit
- Interpret the balance sheet of SRIC published on 23<sup>rd</sup> of August 2014 in one of the local newspapers.

Critic this assessment developed by the Accounting teacher explaining clearly what it implies in terms of its ability to produce accurate information about student learning.

**[25 Marks]**

#### **QUESTION 5**

Accounting tests and examinations consist mainly of semi-objective test items. Discuss this form of testing explaining how it differs from the other forms. **[25 Marks]**