

UNIVERSITY OF SWAZILAND  
FACULTY OF EDUCATION  
DEPARTMENT OF CURRICULUM AND TEACHING  
FINAL EXAMINATION PAPER, MAY 2015

TITLE OF PAPER: CURRICULUM STUDIES IN ACCOUNTING

COURSE CODE: EDC370 / IDE-EDC370

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

Discuss “punishment” as a strategy for enforcing discipline among learners in the Accounting classroom. [25 marks]

### Question 2

Which methods of teaching are believed or assumed to be inappropriate for the teaching of business subjects including Accounting? Why are these methods believed to be inappropriate? Which methods are believed to be appropriate, and why? [25 marks]

### Question 3

Simulations are important when teaching business subjects including the teaching and learning of Accounting. Explain why, and discuss any one way of teaching and learning by simulation that could be applicable in the Accounting subject. [25 marks]

### Question 4

The use of a variety of instructional materials can help to stimulate and maintain learner interest in the classroom. Discuss how teaching and learning in the Bookkeeping and Accounting classroom can be enriched through the use of the following;

- a) Business community resources (10)
- b) Practice sets (10)
- c) Workbooks (5)

[25 Marks]

### Question 5

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

[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]

Phumla, a sole trader, wanted to sell his business. The following is Phumla's balance sheet on 30 September 2011.

| Phumla                                |                |                            |                   |
|---------------------------------------|----------------|----------------------------|-------------------|
| Balance Sheet as at 30 September 2011 |                |                            |                   |
|                                       | £              |                            | £                 |
| Property                              | 64 000         | Capital                    | 119 000           |
| Plant                                 | 37 000         | Creditors (Trade payables) | 8 800             |
| Stock (Inventory)                     | 26 500         | Bank overdraft             | 7 900             |
| Motor vehicles                        | <u>8 200</u>   |                            | <u>          </u> |
|                                       | <u>135 700</u> |                            | <u>135 700</u>    |

On 1 October 2011, Phumla sold his business to T. Tembe for £120 000. T. Tembe took over all the assets and the creditors and revalued the assets as follows:

|                   | £      |
|-------------------|--------|
| Property          | 56 000 |
| Plant             | 25 600 |
| Motor vehicles    | 7 200  |
| Stock (Inventory) | 15 900 |

T. Tembe paid Phumla by cheque on 1 October 2011.

#### REQUIRED

- (a) Distinguish between an acquisition and amalgamation.

.....  
 ..... [2]

- (b) Prepare T. Tembe's bank account as it would appear after the acquisition.

.....  
 .....  
 ..... [4]

- (c)  
 (i) Calculate the value of goodwill as at 1 October 2011. Show your workings.

.....[2]  
.....[2]  
(ii) Prepare the balance sheet of T. Tembe on 1 October 2011 after the acquisition has been completed.

T. Tembe  
Balance Sheet as at 1 October 2011

.....[9]  
.....[9]

T. Tembe is the treasurer of the ZimZam Social Club which was formed 3 years ago. The club has 40 members who each pay an annual subscription of E200. On 1 May 2010 subscriptions due from members were E2000.

Subscriptions received during the year ended 30 April 2011 from members were as follows:

|                                  | E    |
|----------------------------------|------|
| For the year ended 30 April 2010 | 2000 |
| For the year ended 30 April 2011 | 8000 |
| For the year ended 30 April 2012 | 1600 |

REQUIRED

(d) Prepare the subscription account of ZimZam Social Club for the year ending 30 April 2011.

ZimZam Social Club

Subscription account

.....[8]  
.....[8]  
.....[8]

[Total: 25]

*Source: Swaziland General Certificate of Secondary Education, Accounting Paper 2, 2011*