

UNIVERSITY OF ESWATINI  
FACULTY OF EDUCATION  
DEPARTMENT OF CURRICULUM AND TEACHING  
MAIN EXAMINATION PAPER  
OCTOBER 2021

TITLE OF PAPER:	CURRICULUM STUDIES IN ACCOUNTING II
COURSE CODE:	CTE512
PROGRAMME:	PGCE
DURATION:	3 HOURS
MARKS:	100

INSTRUCTIONS TO CANDIDATES:

1. This paper contains 5 questions.
2. Answer any 4 questions.
3. Each question carries 25 marks. As a guide to candidates, marks to questions are given in brackets [ ].

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

All questions in this paper may require you to make use of the lesson plan below. Read through it carefully before answering the questions.

	<p><b>Date:</b> 15 February 2021  <b>Class:</b> Form 1  <b>Subject:</b> Bookkeeping  <b>Time:</b> 8.30 – 9.10 am (40 minutes)  <b>Topic:</b> The sales day book  <b>Lesson aim:</b> To develop understanding of subsidiary books  <b>Lesson objective:</b> By the end of the lesson learners should be able to:          (i) Enter transactions in the sales day book  <b>Teaching methods:</b> Role play, brain storming, group discussions and demonstration.  <b>Teaching aid:</b> Items for modelling a shop.  <b>References:</b> Whitehead, (2012). Principles of Accounting</p>	
	<b>Teacher activity</b>	<b>Learner activity</b>
Introduction	<p>Asks learners questions based on the previous lessons including:          Where are cash transactions recorded?</p> <p>Teacher tells learners today they will learn about the sales journal.</p>	<p>Learners tell where cash transactions are recorded</p> <p>Learners listen</p>
Stage 1	<p>Asks learners to come up to play buying and selling on credit to customers.</p> <p>Let 1 learner come to buy on credit.          Asks learners to record this transaction. Guide them through the following questions</p> <ul style="list-style-type: none"> <li>- Will the cashbook be used?</li> <li>- Is there money received?</li> <li>- How will you remember who owes you?</li> </ul> <p>Let them record the details of the transaction without using a journal.</p> <p>Let more learners come to buy on credit          Let them record the details of the transaction</p>	<p>One learner act being a shop keeper. Three learners come to buy goods cash. Shop owner on the boarder guided by the rest of the learners record in a cash book drawn on the board.</p> <p>1 learner buys on credit</p> <p>They determine if the cashbook is used          They determine if money is received          They brainstorm ways they could remember who owes          They record the details of the transaction without using a journal</p> <p>More learners come to buy on credit          They record the details of the transactions without using the journal.</p>

	Let learners go back to the seats	Go back to their seats
Stage 2	<p>Show learners the columns of the journal and let them label their journals</p> <p>Let learners transfer the credit transaction details they noted into the journal, completing the date, details, and amount columns.</p> <p>Show learners how to complete the sales day book</p>	<p>They observe and label the columns of their journals</p> <p>They transfer the details of the credit transactions completing the data, details, and amount columns.</p> <p>Observe how the sales day book is prepared</p>
Conclusion	<p>Let learners sit in groups to record cash transactions and credit sales in the appropriate subsidiary books</p> <p>Let learners present their work</p> <p>Concludes the lesson by asking the following questions:</p> <ol style="list-style-type: none"> <li>1. what is recorded in the cash book?</li> <li>2. what is recorded in the sales day book?</li> <li>3. why are credit sales not recorded in the cash book?</li> <li>4. what is a sales day book?</li> </ol> <p>Let learners get into groups to interpret transactions entered in the cash account. provides learners with the following questions as a guide to the group activity:</p>	<p>They record cash transactions and credit sales in the correct subsidiary books.</p> <p>They present their work</p> <p>-They explain what is recorded in the cash book</p> <p>-They explain what is recorded in the SDB</p> <p>-They explain why credit sales are not recorded in the cash book</p> <p>-They explain the sales day book</p>
<p><b>Lesson evaluation</b></p> <p>Objectives were achieved because learners were able to prepare the sales day book.</p> <p><b>Teacher evaluation</b></p> <p>Teacher was able to actively engage learners in learning about the sales day book.</p>		

### QUESTION 1

Drawing examples from the above lesson plan, discuss the approach to learning and teaching taken by this teacher in the lesson. [25 Marks]

### QUESTION 2

Which approach of introducing bookkeeping and accounts is used by the teacher in the above lesson plan? Justify your answer drawing examples from the lesson plan. [25 Marks]

### QUESTION 3

Discuss in detail the type of simulation used by the teacher in the above lesson. [25 Marks]

### QUESTION 4

Could you say *attribute-focused pedagogy* is an important feature of the lesson plan shown above? Justify your position. [25 Marks]

### QUESTION 5

The teacher plans to give a test in March after covering the topic on subsidiary books. Advise the teacher on the importance of the following:

- a) A specification grid (6)
- b) A marking guide (13)
- c) An own figure rule (6) [25 Marks]