AGA KHAN UNIVERSITY EXAMINATION BOARD

Notes from E-Marking Centre HSSC-I Principles of Accounting Annual Examinations 2023

Introduction

This document has been prepared for the teachers and candidates of Higher Secondary School Certificate (HSSC) Part I (Class XI) Principles of Accounting. It contains comments on candidates' responses to the 2023 HSSC-I Examination indicating the quality of the responses and highlighting their relative strengths and weaknesses.

E-Marking Notes

This includes overall comments on candidates' performance on every question and *some* specific examples of candidates' responses which support the mentioned comments. Please note that the descriptive comments represent an overall perception of the better and weaker responses as gathered from the e-marking session. However, the candidates' responses shared in this document represent some specific example(s) of the mentioned comments.

Teachers and candidates should be aware that examiners may ask questions that address the Student Learning Outcomes (SLOs) in a manner that requires candidates to respond by integrating knowledge, understanding and application skills they have developed during the course of study. Candidates are advised to read and comprehend each question carefully before writing the response to fulfil the demand of the question.

Candidates need to be aware that the marks allocated to the questions are related to the answer space provided on the examination paper as a guide to the length of the required response. A longer response will not in itself lead to higher marks. Candidates need to be familiar with the command words in the SLOs which contain terms commonly used in examination questions. However, candidates should also be aware that not all questions will start with or contain one of the command words. Words such as 'how', 'why' or 'what' may also be used.

General Observations

Overall, the students made a commendable effort in their paper, scoring good scores in almost all questions. However, it is observed that across Paper II, students exhibited stronger performance in questions involving calculations and computations compared to theoretical inquiries. It is imperative to emphasise that while competence in computation is being cultivated, due attention must also be paid to theoretical comprehension.

A prevalent trend among students who achieved lower scores was their struggle in grasping the stimulus of question prompts, frequently leading to misinterpretations of command word, and provided information. In accounting, it is important to correctly turn the financial information into the right accounting details. This skill is very important and needs to be learned well and focused while teaching and learning.

Note: Candidates' responses reproduced in this report have not been corrected for grammar, spelling, format, or factual information.

DETAILED COMMENTS Constructed Response Questions (CRQs)

	Question No. 1
Question Text	a. Describe TWO objectives of bookkeeping.
	b. Identify any ONE accounting system which follows book keeping.
SLO No.	1.1.6
SLO Text	Explain objectives of bookkeeping.
Max Marks	3
Cognitive Level	
Checking Hints	Give ONE mark for each objective (TWO required).
Overall Performance	Give ONE mark for the identification of any ONE accounting system. In this question, the candidates' performance did not meet the expected standards. For part 'a' of the question, which entailed explaining an objective for keeping accounting records, majority of the responses demonstrated a deficiency in fundamental theoretical understanding of accounting principles. Moving on to part 'b', where candidates were tasked with recognising the dual-entry system and single-entry system as the fundamental frameworks of accounting, a significant portion
Description of Better Responses	encountered challenges in accomplishing this task proficiently. The better responses reflect a strong understanding of part 'a', correctly identifying key accounting objectives, including profit calculation, recording, classifying, and summarising records. More so, in part 'b', they correctly recognised the double-entry, single entry, and dual energy accounting sustained sustained and the summarised sustained sus
Image of Better Response	single-entry, and dual aspect systems as accounting systems. a. Describe TWO objectives of book keeping. (2 Marks) <u>s) To record daily business transactions of a day-to-day business</u> <u>b2</u>) To prepare ledger accounts, trial balance in the future with the help of final book keeping data.
	b. Identify any ONE accounting system which follows book keeping. (1 Mark)
Description of Weaker Responses	In this question, candidates struggled to accurately describe the objectives of bookkeeping. In part 'a', many responses deviated by mentioning irrelevant aspects such as recognising receivables and payables, stages of accounting, or skills required to maintain accounting. The focus should have been on objectives like recording, classifying and summarising financial transactions. In part 'b', candidates mentioned accounting books instead of systems like double-entry and single-entry. a. Describe TWO objectives of book keeping. (2 Marks)
Image of Weaker Response	• It is not impostant to recorded in
	Systemik cuay. b. Identify any ONE accounting system which follows book keeping. (1 Mark) <u>In accounting System as Follows book keepenne</u> <u>is day to day or moth to month and year to year to sansaction</u>

How to Approach SLO	Pedagogy** Used for that SLO	Assessment Strategies
 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analyzing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration ** For description of each pedagogy, refer to Annexure A	 Knowledge Platform real time assessment Past paper questions Discussion on E-Marking Notes
Any Additional Suggestion		

Teachers should blend theories with real-life examples in their lectures. Many students confuse objectives and functions, so it's advised to clarify these and discuss different accounting branches. Use case studies from real life business scenario to identify accounting branches. This helps students remember theory better.

			Questi	on No. 2			
Question Text	aco	count heads along	with their n	ormal accou	of debit and credit on the following nt balances. (Attempt any THREE)		
	Note: The first one has been done for your assistance.						
		Account head	Debit	Credit	Normal Account balance		
		Assets	Increase	Decrease	Debit balance		
		Liabilities					
		Revenue					
		Expenses					
		Capital					
SLO No.	1.3						
SLO Text	-	pply the rules of de	ebit and cred	lit on differe	nt business transactions.		
Max Marks	3						
Cognitive Level	U						
Checking Hints	Gi	ve ONE mark for	completing	each row (T	HREE required)		
Overall Performance	Th can del sol	Give ONE mark for completing each row (THREE required) The performance of the entire cohort in this question was better with the majority of candidates securing full marks. They demonstrated a strong command of the rules of debit and credit and a clear understanding of the normal balance of accounts. Their solid grasp of these fundamental accounting principles is evident in their accurate responses.					
Description of Better Responses	Th inc hea spe	e overall performaticating the side flatting the side flatting ad. However, some solution of the section of the	for increase me candida ing to unnec	, decrease, a tes attempte cessary effor	s notable, with better responses accurately and normal balance for each accounting ed all accounting heads instead of the t. Students should be encouraged to spent a asked and to what extent.		

Image of Better Response	Account head	Debit	Credit	Normal Account balance
Response	Assets	Increase	Decrease	Debit balance
	Liabilities	Decrease	hcrease	credit balance
	Revenue	Decrease	Increase	credit balancé
	Expenses	Increase	Decrease	Debit balance
	Capital	Decrease	Increase	Credit balance
		00000		
Weaker	The weaker res accounting heads in few of the wea	ponses ex and mostl aker respon	hibited of this with the second secon	confusion regarding the normal balances ritten incorrect. Another common mistake four despite the directions for increase and decreas s write debit and credit in these columns or use
Weaker Responses Image of Weaker	The weaker res accounting heads in few of the wea with an example	ponses ex and mostl aker respon	hibited of this with the second secon	confusion regarding the normal balances itten incorrect. Another common mistake four despite the directions for increase and decrease
Description of Weaker Responses Image of Weaker Response	The weaker res accounting heads in few of the wea with an example arrows only.	ponses ex and mostl aker respon was given	hibited of y have winnses that candidate	confusion regarding the normal balances ritten incorrect. Another common mistake four despite the directions for increase and decrea s write debit and credit in these columns or use
Weaker Responses Image of Weaker	The weaker res accounting heads in few of the wea with an example arrows only.	ponses ex and mostl aker respon was given Debit	hibited of y have wr nses that candidates Credit Decrease	confusion regarding the normal balances itten incorrect. Another common mistake four despite the directions for increase and decrea s write debit and credit in these columns or use Normal Account balance Debit balance
Weaker Responses Image of Weaker	The weaker rest accounting heads in few of the weat with an example weat arrows only.	ponses ex and mostl aker respon was given Debit Increase	hibited of y have wr nses that candidates Credit Decrease	confusion regarding the normal balances of itten incorrect. Another common mistake four despite the directions for increase and decreas s write debit and credit in these columns or use Normal Account balance Debit balance Cxedit Balance
Weaker Responses Image of Weaker	The weaker res accounting heads in few of the wea with an example arrows only. Account head Assets Liabilities	ponses ex and mostl aker respon was given Debit Increase	hibited of y have write nses that candidates Credit Decrease Deco cost	Creekil & Reference

 Understand the expectations of the Story Board Cause and Effect 	Knowledge Platform real
 command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analyzing or Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) 	time assessment Past paper questions Discussion on E-Marking Notes

 questions of concept Refer to the for extra re Any Additional Statement 	uggestion lestion should be		ent to improve th	e understanding of
Question Text	Al Amon Trade	Question No. 3 rs established a petty cash fund b	v issuing a chaque	$a of P_{\rm S} = 12000$ to the
Question Text		a January 01, 2022. The followin		
	Detail of Expe		Amount (Rs)	-
		charges paid for the month	1,450	
		ems purchased	1,375	-
	Postage and t		1,250	
		penditure intercity	2,540	-
	Food and beverages bills for guest Sundries		1,550	-
	EstablishmRecording	for the following: ent of petty cash fund of general journal entries for the j nent (re-establishment) of the pett		
SLO No.	2.2.10		· j · · · ~ · · · · · · · · · ·	
SLO Text	Record the entri	ies for establishment, replenishme	ent and recording of	of expenses.
Max Marks	6			
Cognitive Level	А			
Checking Hints	Give ONE mark (THREE entries	x for DEBIT and ONE mark for C s required)	CREDIT of each tra	ansaction.
Overall Performance	Most of the candidates demonstrated excellent performance, securing full marks in this question. However, a small number of responses revealed difficulties in drawing general entries. Some candidates lacked knowledge about the imprest system, resulting in missed opportunities for full marks. Despite these instances, the overall response exhibited a good understanding of the content.			
Description of Better Responses	The better response regarding generation of petty cash reimbursement systems. The per- petty cash transport	onses demonstrated a higher leve al journal entries for establishme fund. These responses notal in the final entry, showcasing erformance indicates that candida asactions. To further excel, can complex scenarios related to pett	nt, petty payments oly placed the a good grasp of tes had a solid fou didates can cont	s, and replenishment correct amount of various petty cash undation in handling inue practicing and

Image of Better	S. No.	Particulars	P.I	t. Deb	it C	Credit
Response	U U	Petty Cash fund		12.00	•	
Response		Bank				2000
		(To record establishmond of petty cash fi	und)			
	2)	Conveyance charges		1450		
		stationary expense		1375		
		Postage & telegramexpense		1250		
		Travelling expense		2540		
		foods & beverages		ISLO		
		Sundries expanse		ەلكا		
		Petty cash find			97	+22
		(TO record rights expenses from petty a	adfund)			
	3)	Petty cash fund		97725	-	
		Bank			9	17Y
		(TO Record Y eplenishmon) of poly				
		Cash fun)				
	overlo	ncing the entries related to the oked the correct order of entries a ents. Confusion regarding the reir	and onl	y focused	on the d	loub
Responses	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n	and onl nburser nade rev	y focused nent amo verse entr	on the d unt was a ies, result	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars	and onl nburser	y focused nent amo verse entr Debit	on the dunt was a	doub also ting
Responses mage of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n	and onl nburser nade rev	y focused nent amo verse entr	on the d unt was a ies, result	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars	and onl nburser nade rev	y focused nent amo verse entr Debit	on the d unt was a ies, result	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash	and onl nburser nade rev	y focused nent amo verse entr Debit	on the d unt was ies, result Credit	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Lash Stationary expense	and onl nburser nade rev	y focused nent amo verse entr Debit 1450	on the d unt was a ies, result Credit	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationary expense Cash	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1315	on the d unt was ies, result Credit	doub also ting
Weaker Responses Image of Weaker Response	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Lash Stationary expense	and onl nburser nade rev	y focused nent amo verse entr Debit 1450	on the d unt was a ies, result Credit	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationary expense Cash	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1315	on the d unt was a ies, result Credit	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationary expense Cash Postage and Telegram expense Sach	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1315	on the d unt was a ies, result Credit	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationary expense Cash Postage and Telegram expense Sach Travelling expense	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1315	on the d unt was a ies, result Credit 1450 1315	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationey expense Cash Postage and Telegram expense Sach Travelling expense Cash	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1375 1250	on the d unt was a ies, result Credit	doub also ting
Responses mage of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationary expense Cash Postage and Telegtom expense South Trovelling expense Cash Beverages Biexpense	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1315	on the d unt was a ies, result Credit 1450 1315 1350	doub also ting
Responses mage of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationary expense Cash Postage and Telegtam expense Cash Travelling expense Cash Beverages bexpense Cash	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1315 1350 2540	on the d unt was a ies, result Credit 1450 1315	doub also ting
Responses Image of Weaker	overlo payme respon	oked the correct order of entries a ents. Confusion regarding the rein uses. Moreover, a few candidates n Particulars Conveyonce charges Cash Stationary expense Cash Postage and Telegtom expense South Trovelling expense Cash Beverages Biexpense	and onl nburser nade rev	y focused nent amo verse entr Debit 1450 1375 1250	on the d unt was a ies, result Credit 1450 1315 1350	doub also ting

How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies
 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration 	 Knowledge Platform real time assessment Past paper questions Discussion on E- Marking Notes
Any Additional Suggestion		a 11.00

Students should be engaged in additional practices with various questions from different accounting practicing books so that they grasp the concepts concerning the systems employed in the petty cashbook.

	Question No. 4				
Question Text	Differentiate between purchase journal and	purchase account.			
SLO No.	2.1.2				
SLO Text	Explain different books of original entry;				
Max Marks	2				
Cognitive Level	U				
Checking Hints:	Give ONE mark for each difference (TWO	required).			
Overall Performance	The performance of the cohort in addressing this theoretical question highlights an area with potential for enhancement. Numerous responses were deficient in terms of knowledge and comprehension, leading to either incomplete or unrelated answers. it was expected that candidates would tackle it with diligence and showcase their grasp of the subject matter. Nonetheless, a handful of candidates managed to excel by adeptly distinguishing between the purchases journal and the account.				
Description of Better Responses	In better responses, candidates demonstration topic by differentiating between Account considering cash and credit transactions, a	ated a commendable understanding of the t and Journal effectively. They did so by as well as the preparation of final accounts, ation by the candidates. It is encouraging to			
Image of Better Response	S. No. Purchase Journal	Purchase Account			
	1 Purchase Journal seconds all Credit purchases. 2 Purchase Journal help to prepuse Purchase Journal help to prepuse	Purchase Account record all Credit jurchase as well as cash Purchase Account help to Prepare final Account,			
Description of		lifferentiating between Account and Journal			
Weaker	-	-			
Responses	requires improvement. While attempting to differentiate based on cash and credit transactions, some candidates mixed the concepts or displayed confusion in their responses. For example, stating that Purchase Journal records cash and credit purchases of merchandise while Purchase Account records all types of things purchased is inaccurate.				
Image of Weaker	S. No. Purchase Journal	Purchase Account			
Response	1 Those goods which we, I	Those money which			
	add our Journal	we Puschase ous Account			
	2 for example: I will parole 2 A Journal	s. For example · My Father transport money on my pubchase Account			

 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept. Refer to the resource guide for extra resources Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration 	How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies
Any Additional Suggestion:	 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept. Refer to the resource guide for extra resources 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) 	 time assessment Past paper questions Discussion on E-Marking

Any Additional Suggestion:

The performance can be enhanced by practicing and reviewing past papers and practicing similar questions from different accounting practice books. Encouraging active engagement with the material (i.e., practice questions from different accounting books and manuals) and providing clear explanations will lead to improved results in future assessments. Well-done to those who tackled the question effectively.

	Question No. 5
Question Text	 The following transactions were extracted from the records of Saleem Traders. I. Purchased material costing Rs 150,000 by paying 20% as down payment and agreed to pay the balance in two months. II. Loan was given to an employee for Rs 60,000. It was agreed that an amount of Rs 5,000 will be deducted from his/ her salary over a period of twelve months from next month III. Cash of Rs 50,000 was received, as the full and final amount from a client, against Rs 52,000 IV. Bought a vehicle worth Rs 800,000 for business use via a bank loan V. Paid utility bills via bank account for Rs 75,000 VI. Withdrew Rs 50,000 from the bank for office use VII. Paid Rs 20,000 as school fee for the owner's children VIII. Received a cheque for settlement of a trade receivable (account receivable) for Rs 15,000 IX. Customer account of Rs 10,000 has been written off X. Paid Rs 1,500 as donation to a charitable institute Record the given transactions into cash in hand account (where applicable) using self-balancing ledger format, assuming the cash opening balance of Rs 150,000.
SLO No.	2.4.9
SLO Text	Post the transaction in a general ledger in all three types.
Max Marks	10

Cognitive Level	Α				
Checking Hints	Give ONE mark for posting each transaction. (7 required) Give ONE mark for making correct format. Give ONE mark for self-balancing.				
Overall Performance	Give ONE mark for ending balance. The majority of candidates attempted this question and showed good performance. However, only a few candidates secured full marks. Few of the candidates Consequently, they got confused with the wording "self-balancing ledger" and prepared incorrect formats. A few even mistakenly prepared a cashbook, resulting in lost marks.				
Description of Better Responses	The cohort demonstrated proficient skills in correct elf-balancing format of the ledger. Their responses this format, accurately placing each transaction an balance of cash in hand.	s indicate a	mple praction	ce in using	
Image of Better Response	<u>Date Particulars</u> <u>1. Purchases</u> Opening balance <u>2. Purchases</u> <u>3. Debtors</u> <u>4. Trade receivable</u> <u>5. Bank</u> <u>6. Drawings</u> <u>7. trade receivable</u> <u>8. Charity</u> <u>Bal Cld</u>	Pebit 150000 50000 50000 15000	(redit 30000 60006 20000 1500	20,000 20,000 20,000 0,000 60,000 60,000 60,000 5000 53500 53500	
Description of Weaker Responses	In contrast to better responses, weaker ones strugg and incorrectly placed transactions in various book general journal, and bank reconciliation form mistakenly treated transaction number VIII as a ba depositing it into the bank. However, some cand form of the ledger, resulting in lost marks due to f candidates should focus on understanding the appro accurate transaction entries. Encouraging attention to question will help avoid such errors.	s like the th at. Moreov nk deposit, idates mista format discr opriate ledg	ree-column ver, some despite no akenly prep repancies. T er format a	a cashbook, candidates mention of ared the T o improve, nd practice	

Image of Weaker	.)		Cash book	bankbook	
Response	opeleding	neh	000131		
	opening	Sala	(30000)	· · · · · · · · · · · · · · · · · · ·	
	Salary	es	ME 2000	60,000	
		te salaries		(5000)	
	Cesh		000002	52,000	
	Park 1	alm		× (RU0000)	
	on Ace	I pull sill	· 70.000		
			00010 2	i i	
	Paid set	es been.	(20,000)	,	
	Trade rei		00021		
	Custome	Ach	00000		
	Partel	cable intul-	1500		
			and the second	1	
			234000	(-720000)	
uggestions for Imp	provement (.	Highlighted par		(-7200ce)	
uggestions for Imp low to Approach S		Highlighted par Pedagogy Used	t)		ent Strategies
			t) d for that SLO	Assessme	ent Strategies vledge Platform real time
Iow to Approach S Understand the expectations of t	LO he	Pedagogy Used	t) d for that SLO	Assessme • Knov	
Understand the expectations of t command words	LO he	Pedagogy UsedStory Boar	t) d for that SLO rd Effect	Assessme Know assess Past p	vledge Platform real time sment paper questions
Iow to Approach S Understand the expectations of t command words Look at the cogn	LO he hitive level	 Pedagogy Used Story Boar Cause and 	t) d for that SLO rd Effect one	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont	LO he hitive level ent that is	 Pedagogy Used Story Boar Cause and Fish and B Concept m 	t) d for that SLO rd Effect one	Assessme Know assess Past p	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ	LO he hitive level ent that is rer that	 Pedagogy Used Story Boar Cause and Fish and B Concept m 	t) d for that SLO d Effect one apping al resources	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in	LO he hitive level ent that is fer that h terms of	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair 	t) d for that SLO d Effect one apping al resources	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in understanding of	LO he nitive level ent that is rer that n terms of f concepts	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair Knowledge Questionin 	t) d for that SLO d for that SLO d Effect one apping al resources and share e Platform videos g Technique	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in understanding of and any skills the	LO he nitive level ent that is rer that n terms of f concepts at may be	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair Knowledge 	t) d for that SLO d for that SLO d Effect one apping al resources and share e Platform videos g Technique	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in understanding of and any skills the required like ana	LO he nitive level ent that is rer that n terms of f concepts at may be	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair Knowledge Questionin (Socratic a) 	t) d for that SLO d for that SLO d Effect one apping al resources and share e Platform videos g Technique	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
low to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in understanding of and any skills the required like ana evaluating)	LO he nitive level ent that is rer that n terms of f concepts at may be ilysing or	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair Knowledge Questionin (Socratic a) 	t) d for that SLO d Effect one apping ual resources c and share e Platform videos g Technique pproach)	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in understanding of and any skills the required like ana evaluating) Go through the p	LO he hitive level ent that is rer that terms of f concepts at may be lysing or past paper	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair Knowledge Questionin (Socratic a) 	t) d for that SLO d Effect one apping ual resources c and share e Platform videos g Technique pproach)	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in understanding of and any skills the required like ana evaluating) Go through the p questions on that	LO he hitive level ent that is rer that terms of f concepts at may be lysing or past paper	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair Knowledge Questionin (Socratic a) 	t) d for that SLO d Effect one apping ual resources c and share e Platform videos g Technique pproach)	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking
Iow to Approach S Understand the expectations of t command words Look at the cogn Identify the cont required to answ question (both in understanding of and any skills the required like ana evaluating) Go through the p	LO he hitive level ent that is rer that terms of f concepts at may be lysing or past paper t particular	 Pedagogy Used Story Boar Cause and Fish and B Concept m Audio Visu Think, pair Knowledge Questionin (Socratic a) 	t) d for that SLO d Effect one apping ual resources c and share e Platform videos g Technique pproach)	Assessme • Know assess • Past p • Discu	vledge Platform real time sment paper questions ission on E-Marking

Any Additional Suggestion: To facilitate a smoother approach to any question related to general ledgers and general journal students are encouraged to allocate a significant amount of their time to practicing general journal questions. This practice will prove highly beneficial in their preparedness.

Question No. 6				
Question Text	Differentiate between cross and bearer cheque.			
SLO No.	3.2.1			
SLO Text	Explain the types of cheque;			

Max Marks	2			
Cognitive Level	U			
Checking Hints:	Give ONE mark for each difference (TWO required).			
Overall Performance	The performance of the cohort in this straightforward question was below expectations, as most of candidates provided irrelevant responses. This indicates a lack of interest in accounting theory amongst candidates. Only few of candidates were able to score better but those who have done were exceptional, as in addition some of them also mentioned examples. This reflects their firm understanding of the types of cheques and their implication in real life.			
Description of Better Responses	In better responses, candidates effectively distinguished between various aspects, including encashment, possession, two parallel lines, and adherence to safety provisions. These candidates demonstrated a thorough understanding of the subject matter.			
Image of Better Response	S.No. Cross Cheque Bearer Cheque is not crossed from the top			
	2. If a cross cheque is lost no-one If a beare cheque gets lost anyone can deposit the cheque and there can deposit the money. is less chance of thett			
Description of Weaker Responses	The cohort's performance in differentiating the aspect was inadequate. Many candidates cited irrelevant items like cheque transactions, changes in cash or bank balance, and dishonoured cheques, which were unrelated to the requirement. Additionally, a significant number left the response blank.			
Image of Weaker Response	S.No. Cross Cheque Bearer Cheque			
	1. The cheartle which are Have access to limited Dishamed amount.			
	2. Not accept by bonk The chance debit in Bank N.S.F. Statement			

How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies	
 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration 	 Knowledge Platform real time assessment Past paper questions Discussion on E-Marking Notes 	

Any Additional Suggestion

To improve overall performance, the entire cohort should focus on grasping the key differences between the concepts and their practical implications. Encouraging critical thinking and providing real-life examples will help students develop a deeper understanding. Offering more practice opportunities from the accounting manuals and practice questions and constructive feedback will further enhance their ability to discern and articulate between the given aspects. Well done to those who provided excellent responses, and we encourage continuous engagement and growth in the cohort's understanding.

	Question No. 7
Question Text	Mention any FOUR reasons for the difference in the balances of cashbook and bank statement.
SLO No.	3.3.3
SLO Text	Explain the causes of difference in cashbook and bank statement balances.
Max Marks	4
Cognitive Level	K
Checking Hints	Give ONE mark for each reason (FOUR required)
Overall Performance	This was a straightforward question, so majority of candidates scored full marks, demonstrating a strong grasp of the content. However, some candidates struggled with comprehension.
Description of Better Responses	The cohort's responses displayed a commendable understanding of the bank reconciliation process, with candidates mentioning multiple reasons and some providing explanations. Common reasons cited were bank charges, dishonoured cheque, unpresented cheque, and uncleared cheque. This reflects a strong grip on the topic.
Image of Better Response	Four Reasons are given below 1) NSF cheques: They are dishonoured cheque and there ammount is not added in bank statement but theyare added in cash book 2) Un cleared cheques: They are cheque which are not eadyet cleared thust bank doesn't add it but they are added in cash book. 3) Bank charges: They are subtracted in bank statement but the cash book balance remain will presended cheque if hey are subtracted from cash book but balance of bank statement remain
Description of Weaker Responses	In weaker responses, there was a lack of understanding of the question. Candidates incorrectly used "overstatement" and "understatement" as single reasons instead of providing appropriate names for individual points. Additionally, some responses mentioned accounting errors like bookkeeping and trial balance errors instead of cashbook errors. Furthermore, a few candidates focused on differences between cash and passbook instead of specifying the reasons.

Image of	Mention any FOUR reasons for the difference in the balances of cash book and bank statement.
Weaker	The difference in the balance of cash book and bank statement
Response	is that i) cash book deals with all transactions related to
	cash whereas bank deals with states transactions related to
	bant. 2) the amount was wrongly posted in drand cr.
	a) the amount was posted to the wrong head of account.
	. u) the provent that was postal wrongly.

 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources Refer to the resource guide for extra resources 	How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies	
Any Additional Suggestion	 the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for 	 Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) 	 Platform real time assessment Past paper questions Discussion on E- 	

ionai Sugge

To improve further, students should focus on careful reading and understanding of question requirements. Encouraging critical thinking and providing practice with similar formats will enhance performance. Positive reinforcement and continued engagement will lead to better results in future assessments.

	Question No. 8
Question Text	 The following errors were identified during the closing of accounts by Sabeer Brothers. I. A cheque of Rs 25,000 received from Ameen Brothers on account of credit sales was wrongly credited to Aman Brothers. II. A purchase of office furniture worth Rs 10,000 had been posted to the purchase account. III. On cross-checking with invoices of Alpha Traders, it was revealed that the purchases of Rs 150,000 have been posted in the accounts as Rs 15,000. IV. Cash sales worth Rs 20,000 were not recorded in the books. Identify the type of errors made in each of the given transactions (Attempt any THREE). Rectify the errors identified in part 'a', by preparing general entries (Attempt any THREE).
SLO No.	4.3.2
SLO Text	Illustrate the method of correcting various error affecting trial balance.

Max Marks	6					
Cognitive Level	A					
Checking Hints		E mark for identification (THREE marks) E mark for correcting entry (THRRE mark				
Overall Performance	This que candidat appropri Most of accounti	Give ONE mark for correcting entry (THRRE marks). This question revealed varying performance among candidates. It was evident that few candidates struggled to identify the correct error type but excelled in making appropriate correcting entries, earning maximum marks in second part of the question. Most of the candidates who performed remarkably, were able to identify the correct accounting error as well as the correct entry to rectify. Overall, the cohort's performance is satisfactory.				
Description of Better Responses	The bette Candida original principle	er responses demonstrated a strong underst tes accurately identified error types, include entry, and omission. They also display es related to accounting errors and made amounts. This showcases their profi-	ding erro ved a c proper	or of commi lear grasp correcting	ssion, principl of double-ent entries with th	
Image of Better Response	2) Err 3) Err	vror of commission. Or of principle for of original entry ror of omission. Particulars T/R-Aman Brothers T/R-Ameen Brothers	P.R.	Debit 25,000	Credit 25000	
		(To correct the type of account wrongly enterred before)				
	π	Office Furniture Purchases (To correct the account wrongly entered before as purchases)		197000	10,000	
		Cash Sales (To record sales on cash)		20,000	2000,000	
Description of Weaker Responses	inaccura incomple Addition lack of u studying	esponses displayed incorrect knowledge cies in identifying error types and maki ete understanding among some candid hally, a few candidates attempted only the understanding of the entire question. To in different types of accounting errors th g entries.	ng inco ates re e second nprove,	prrect entries garding acc l part, possi candidates	5. This sugges counting error bly indicating should focus of	

 Identify the type of errors made in each of the given transactions (Attempt any THREE). (3 Marks) 					
1) ornission correr					
	-		lebit error	-23	
			redit error	_3)	
HREE). (3 Marks)	s (Attempt any T	eneral entrie	tify the errors identified in part 'a', by preparing gen	b. Re	
Credit	Debit	P.R.	Particulars	S. No.	
	255000		Suspense Alc	(I)	
28,000			Alc Regivable		
		,	×		
	10,000		Alc Payable Suspense	(11)	
1			Cuspouse		
10,000			Scopence		
10,000		-	X		
10,000	263000	-	Sales Suspense		

How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies	
 Understand the expectations of the command words Look at the cognitive level. Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration 	 Knowledge Platform real time assessment Past paper questions Discussion on E- Marking Notes 	

Any Additional Suggestion

To improve, students should strengthen their understanding of error types and rectifying entries by practicing through accounting manuals and practicing exercise. Encouraging practice with diverse scenarios and providing detailed explanations will enhance problem-solving skills. Encouraging critical thinking and offering practical examples will deepen their comprehension and continuous engagement with the subject matter will lead to even better results in future assessments.

		Quest	ion No. 9				
Question Text	The extract of the	The extract of the trail balance of Amen Traders showed salary expense as Rs 25,000.					
	Cases for Adjustment						
	Case 2: p	prepaid salaries a	for the year was the end of the year for the year was	ear were Rs 18,000.			
	-	-	ses separately, m n Traders after a	ention how these will djustments.	be reflected in		
SLO No.	4.6.6						
SLO Text	Prepare income	statement includ	ing adjustments i	n classified form;			
Max Marks	6						
Cognitive Level	A*						
Checking Hints	Give ONE mark	c for mentioning	each effect in the	Financial Statements	(Six required)		
Overall Performance	achieve better r	narks. However,	· ·	as most of candidates exhibited adjusting en ent accounts.			
Description of Better Responses	accurately incom for the Income	rporating their ef Statement and S	fects into the tria tatement of Finar	and of making adjust l balance. The final ar ncial Position are clear derstanding of the con	nounts require rly presented i		
Image of Better	C S S S P	Statement	of Affairs	Income Statement			
Response	0.2012	Prepaid Salary	Salary Payable	Salary Expense			
	Case 1		11,000	36,000			
	Case 2 1	8,000		7,000			
	6004						
	Case 3	0,660		000,21			
Weaker	In weaker respo	onses, candidates count without m	entioning the spe	ed an increase, decrease cific amounts. Some r t were unrelated to the	esponses		
Weaker Responses Image of	In weaker respo	onses, candidates count without m ant items and adj	entioning the spe	ed an increase, decreas cific amounts. Some r t were unrelated to the	esponses		
Weaker Responses Image of Weaker	In weaker respo	onses, candidates count without m ant items and adj	entioning the spe usting entries tha atement of Affairs	ed an increase, decreas cific amounts. Some r t were unrelated to the Income	esponses e question.		
Description of Weaker Responses Image of Weaker Response	In weaker respo	onses, candidates count without m ant items and adj	entioning the spe usting entries tha atement of Affairs ry Salary	ed an increase, decreas cific amounts. Some r t were unrelated to the Income	e sponses e question.		
Weaker Responses Image of Weaker	In weaker respo credit in each ac included irrelev	onses, candidates count without m ant items and adj	entioning the spe usting entries tha atement of Affairs ry Salary	ed an increase, decreas cific amounts. Some r t were unrelated to the Income Payable Salar o Salarj exp loop t Salary pay lloop t Salary pay lloop	esponses question. Statement y Expense		

How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies
 Understand the expectations of the command words Look at the cognitive level. Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration 	 Knowledge Platform real time assessment Past paper questions Discussion on E- Marking Notes

Any Additional Suggestion

To boost candidate performance, they should persist in practicing adjusting entries within diverse business scenarios from different accounting practicing manuals. This cultivates a clear grasp of how adjustments influence financial statements and specific accounts. Nurturing critical thinking through real examples of adjustment of different business transactions and their impacts refines their understanding.

Question No. 10					
Question Text			ing data has been extracted from 31, 2022.	the books of Al-H	amra Associates
		S. No.	Particulars	Debit	Credit
		1	Cash	75,000	
		2	Trade receivables (accounts receivable)	150,000	
		3	Office fixtures	65,000	
		4	Prepaid shop rent	38,000	
		5	Equipment	105,000	
		6	Purchases	132,000	
		7	Carriage inwards	15,000	
		8	Advertising expenses	24,000	

	9	Miscellaneous expense	22,000	
	10	Office supplies expenses	12,000	
	10	Delivery expenses	12,000	
	12	Salaries expenses	25,000	
	13	Sales return and allowance	12,000	
	14	Allowance for bad debt		25,000
	15	Sales revenue		225,000
	16	Commission income		100,000
	17	Account payable		40,000
	18	Capital		300,000
		Total	690,000	690,000
SLO No. SLO Text Max Marks	Note: The 4.7.4 Prepare the 8	TEN column Worksheet on the g business follows zero inventory n e worksheet for given business in	model.	
Cognitive Level	А			
Checking Hints	accurate ar Give 2 mar Give 2 mar	nark for two correct responses an aswers.) rks for adjusted trail balance. rks if 8 accounts are correctly pos rks if 8 accounts are correctly pos	sted in income stat	ement.
Overall Performance	achieved f resulting i	t's performance on this questi ull marks, while others struggle n average marks. Some candida ding to mixed outcomes.	d. Overall, the pe	rformance was average
Description of Better Responses	In the bette	er responses, candidates accurate porated them into the trial balan	•	

Image of Better	Particulara	Trail B	alance	Adjus	tments	Adj. T-	balance	Income S	intement	Balanc	e Sheet
Response	Particulars	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
-	Cash	75,000				75000				75000	
	Trade receivable	150,000				150000				150,000	
	Office fixtures	65,000				65000				65000	
	Prepaid shop rent	38,000			(9000)	19000				19000	
	Sales equipment	105,000				105000				105000	
	Purchases	132,000				(31000		132 000			
	Carriage inwards	15,000				15000		15000			
	Advertising expenses	24,000				24000		24000			
	Miscellaneous expense	22,000				12000		24.000			
	Office supplies expenses	12,000			1500	10500		10500			
	Delivery expenses	15,000			1900	15000		15000			
	Salaries expenses	25,000		9000		34000		34000			
	Sales return and			9000		34000		34000			
	allowance	12,000				12000		12000	•		
	Allowance for bad debt		25,000				25000		225000		2500
	Sales revenue		225,000				225000		225000		- 300
	Commission income		100,000	101000			901000		90,000		
			40,000	121000			and the second se		10/000		V
	Account payable		300,000				40000				40100
	Capital		300,000	10.		Idea - A	3001000	10			300,00
	Shop rent expense			19000		(4000		19000			
	Prepaid office supplies			120D		1500				1 500	
	Commission unearned				10,000		101000				10100
	Salary payable				9000		9000				900
		690,000	690,000			699000	699000		315000	415500	384 00
	Net Income							31500			31500
Weaker	In this cohort, c many simply cop were left blank c	ying th	ne trial	balanc	e into	the ren	naining	effect colum	ins. Se	ustmer veral re	nts, v espor
Weaker	many simply cop were left blank of impact of adjust	oying th or only ments.	ne trial filled ι To im	balanc ap to th prove,	e into ne adju candio	the ren sted tr dates s	naining ial bala hould	effect colum ince wi focus	of adj ins. Se ithout o on uno	ustmen veral re conside lerstan	nts, w espon ering
Weaker Responses	many simply cop were left blank o	oying th or only ments. djustme	ne trial filled u To im ents and	balanc p to th prove, t their	e into ne adju candio influen	the ren sted tr dates s ice on f	naining ial bala hould inancia	effect colum ince wi focus al state	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan	nts, w espon ering ding
Weaker Responses	many simply cop were left blank of impact of adjust	oying th or only ments. djustme	ne trial filled u To im ents and	balanc p to th prove, their	e into ne adju candio influen	the ren sted tr dates s ice on f	naining ial bala hould inancia	effect colum ince wi focus al state	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan Balanc	nts, wespon ering ding
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad	oying th or only ments. djustme Trail B Dr	ne trial filled u To im ents and	balanc p to th prove, l their Dr	e into ne adju candio influen	the ren sted tr dates s ice on f Adj. T- Dr	naining ial bala hould inancia	effect colum ince wi focus al state	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan Balanc Dr	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad	oying th or only ments. djustme Trail B Dr 75,000	ne trial filled u To im ents and	balanc p to th prove, d their Adjue Dr 15000	e into ne adju candio influen	the ren sted tr dates s ice on f Adj. T- Dr 75000	naining ial bala hould inancia	effect colum ince wi focus al state: Dr 72000	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan Balanc Dr	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable	oying the or only ments. djustme Trail B Dr 75,000 150,000	ne trial filled u To im ents and	balanc p to th prove, 1 their Adjue Dr 15000 150000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T. Dr 75000 19.005	naining ial bala hould inancia	effect colum ince wi focus al state: Dr 72000 r 72000	of adj ins. Se ithout o on uno ments.	ustmer veral re conside derstan Balanc Dr 160000	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures	bying the principal system of	ne trial filled u To im ents and	balanc p to th prove, d their Adjue Dr 15000 15000 15000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T- Dr 75300 19.005 67000	naining ial bala hould inancia	effect colum ince wi focus al state: Income S Dr <i>120000</i> <i>120000</i> <i>120000</i>	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan Balanc Dr 160000 15000	nts, w espon ering ding • Sheet Cr
Description of Weaker Responses Image of Weaker Response	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000	ne trial filled u To im ents and	balanc p to th prove, t their Adjust Dr 15000 15000 19000	e into ne adju candio influen	the ren sted tr dates s ice on f Adj. T- Dr 75000 79,005 6(D00 19000	naining ial bala hould inancia	effect colum ince wi focus al state Income S Dr 72000 NO ,200 MO ,200 MO ,200 MO ,200 MO ,200 MO ,200 MO ,200 MO ,200 MO ,200 MO ,200	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan Dr 160000 15000 15000 15000	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000	ne trial filled u To im ents and	balanc p to th prove, their Adjust Dr 15000 15000 19,000 19,000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T- Dr 75000 19,005 6(D00 19000 19000	naining ial bala hould inancia	effect colum ince wi focus al state Income S Dr 72000 60200 60200 (08000	of adj ins. Se ithout o on uno ments.	ustmer veral re conside derstan Balanc Dr 150,000 (Soco 24400 10400	nts, w espon ering ding •Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases	bying the or only ments. djustme Treil B Dr 75,000 150,000 65,000 38,000 105,000 132,000	ne trial filled u To im ents and	balanc p to th prove, 1 their Adjust Dr 15000 15000 19,000 13,2000 13,2000 13,2000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T- Dr 75000 19,005 63000 19000 19000 19000	naining ial bala hould inancia	effect colum ince wi focus al state Dr 72000 coase coase for 19200 (32,000 (32,000	of adj ins. Se ithout o on uno ments.	ustmer veral re conside derstan Balanc Dr <u>160000</u> <u>16000</u> <u>16000</u> <u>16000</u> <u>16000</u>	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 15,000	ne trial filled u To im ents and	balanc p to th prove, d their Adjus Dr 15000 15000 19,000 10,	e into ne adju candio influen	the ren sted tr dates s ce on t Adj. T- Dr 75000 19000 19000 19000 19000 19000 19000 19000	naining ial bala hould inancia	effect colum ince wi focus al state Income S Dr 72000 6000 6000 6000 (8200 (8200 (8200 (8200 (8200)	of adj ins. Se ithout o on uno ments.	ustmer veral re conside derstan Balanc Dr 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000 150,000	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 24,000	ne trial filled u To im ents and	balanc p to th prove, 1 their Adjust Dr 15000 15000 19000 19000 24000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T- Dr 75000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000	naining ial bala hould inancia	effect colum nce wi focus al state 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 24000	of adj ins. Se ithout o on uno ments.	ustmer veral re conside derstan Balanc Dr <i>16000</i> <i>18000</i> <i>18000</i> <i>18000</i> <i>18000</i> <i>18000</i> <i>18000</i> <i>18000</i> <i>18000</i> <i>18000</i>	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expense	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 24,000 22,000	ne trial filled u To im ents and	balanc up to th prove, 1 their Adjust Dr 15000 15000 19000 19000 2000 2000 22000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T- Dr 75000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 24000	naining ial bala hould inancia	effect colum nce wi focus al state 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 10000 24000 24000	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan Balance Dr 150,0000 150,0000 150,0000000000	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000	ne trial filled u To im ents and	balanc 1p to th prove, 1 their Adjust Dr 15000 15000 19000 19000 24000 24000 150000 150000 150000 1	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T- Dr 75000 19000	naining ial bala hould inancia	effect colum focus al state <u>10000</u> 10000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 10000 10000	of adj ins. Se ithout o on uno ments.	ustmer veral re conside lerstan Balanc Dr 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Office supplies expenses Delivery expenses	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 132,000 132,000 132,000 12,000 12,000 15,000	ne trial filled u To im ents and	balanc 1p to th prove, 1 their Adjust Dr 15000 15000 190000 190000 19000 10	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T. Dr 75000 190000 19000 19000 190000 190000 1900000000	naining ial bala hould inancia	effect colum focus al state 10000 10000 192000 192000 192000 1920000000000	of adj ins. Se ithout of on uno ments.	ustmer veral re conside lerstan <i>Balance</i> <i>Dr</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i>	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Office supplies expenses Delivery expenses Salaries expenses	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	ne trial filled u To im ents and	balanc 1p to th prove, 1 their Adjust Dr 15000 15000 19000 19000 24000 24000 150000 150000 150000 1	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T- Dr 75000 19000	naining ial bala hould inancia	effect colum focus al state <u>10000</u> 10000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 19000 10000 10000	of adj ins. Se ithout of on uno ments.	ustmer veral re conside lerstan Balanc Dr 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000 16000	nts, w espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Office supplies expenses Delivery expenses	bying the or only ments. djustme Trail B Dr 75,000 150,000 65,000 132,000 132,000 132,000 12,000 12,000 15,000	ne trial filled u To im ents and	balanc up to the prove, d their Dr 150,000 15000 15000 15000 15000 15000 15000 15000 15000 15000 15000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T. Dr 75000 190000 19000 190000 190000 1900000000	naining ial bala hould inancia	effect colum focus al state 10000 10000 192000 192000 192000 1920000000000	of adj ins. Se ithout of on uno ments.	ustmer veral re conside lerstan <i>Balance</i> <i>Dr</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i>	nts, v espon ering ding • Sheet Cr
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Office supplies expenses Delivery expenses Salaries expenses Salaries expenses Salaries return and	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	ne trial filled u To im ents and	balanc ap to th prove, 1 their Adjust Dr 15000 15000 19000 10000 10000 10000 10000 10000 100000 100000 10000 10	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T. Dr 75000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 19.000 20.000	naining ial bala hould inancia	effect colum focus al state <u>Dr</u> 72000 63200 63200 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000 72000	of adj ins. Se ithout of on uno ments.	ustmer veral re conside lerstan Dr 16000	sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Delivery expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	trial filled u To im ents and Cr	balanc up to the prove, d their Dr 150,000 15000 15000 15000 15000 15000 15000 15000 15000 15000 15000	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T Dr 75000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000 19,000	280,000	effect colum focus al state Income S Dr 72000 60200 (03200 (03200 (03200 (03200 (03200 (03200 (03200 (03200 (03000) (03000 (03000 (03000 (03000 (03000 (03000) (03000 (03000 (03000) (03000 (0300) (03000 (0300) (030) (0300)	of adj ins. Se ithout of on uno ments.	ustmer veral re conside lerstan <i>Balance</i> <i>Dr</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>152,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i> <i>154,000</i>	sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Delivery expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	25,000	balanc up to the prove, d their Dr 150,000 15000 15000 15000 15000 15000 15000 15000 15000 15000 15000	e into the adju candid influen	the ren sted tr dates s ce on f Adj. T. Dr 75000 /9.005 6(D00 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000	25 ano 225 ano 225 ano	effect colum ince wi focus al state <u>Income S</u> <u>Dr</u> 72000 6000 6000 6000 72000 72000 72000 72000 24000 24000 24000 24000 70,000	of adj ins. Se ithout of on uno ments. itatement Cr	ustmer veral re conside lerstan Dr 16000	sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	trial filled u To im ents and Cr Cr 25,000	balanc 1p to th prove, 1 their Adjur Dr 150:00 150:00 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 10:0000 10:0000 10:0000 10:0000 10:0000 10:0000 10:0000 10:	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T. Dr 75000 /9.005 6(D00 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000 /9000	28 and 28 and	effect colum focus al state <u>Dr</u> 72000 63200 19000 190000 190000 1900000000	of adj ins. Se ithout of on uno ments.	ustmer veral re conside lerstan Dr 16000	sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Salaries expenses Salaries expenses Salaries expenses Salar eturn and allowance Allowance for bad debt Sales revenue Commission income	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	25,000 225,000	balanc 1p to th prove, 1 their Adjur Dr 150:00 150:00 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 19:000 10:0000 10:0000 10:0000 10:0000 10:0000 10:0000 10:0000 10:	e into the adju candid influen	the ren sted tr dates s ce on f <u>Adj. T.</u> <i>Dr</i> <i>75000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>24,000</i> <i>260,00</i>	25 and 25 and 25 and 25 and 40 + 500	effect colum ince wi focus al state: Income S Dr 7/2000 6/200 6/200 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000) (3000 (3000) (3000)	of adj ins. Se ithout of ments. Cr	ustmer veral re conside derstan Dr 192000 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200	Sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Sales return and allowance Allowance for bad debt Sales revenue Commission income Account payable	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	25,000 225,000 40,000	balanc p to th prove, l their Adjur Dr <i>ISO</i> :000 <i>ISO</i> :0000 <i>ISO</i> :000 <i>ISO</i> :0000 <i>ISO</i> :0000 <i>IS</i>	e into ne adju candio influen	the ren sted tr dates s ce on f <u>Adj. T.</u> <i>Dr</i> <i>75000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>24,000</i> <i>260,00</i>	28 and 28 and	effect colum ince wi focus al state: Income S Dr 7/2000 6/200 6/200 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000) (3000 (3000) (3000)	of adj ins. Se ithout of on uno ments. Katement Cr	ustmer veral re conside derstan Dr 192000 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200	Sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Miscellaneous expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salar eturn and allowance Allowance for bad debt Sales revenue Commission income Account payable Capital	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	25,000 225,000 40,000	balanc p to th prove, l their Adjur Dr <i>ISO</i> :000 <i>ISO</i> :0000 <i>ISO</i> :000 <i>ISO</i> :0000 <i>ISO</i> :0000 <i>IS</i>	e into the adju candid influen	the ren sted tr dates s ce on f <u>Adj. T.</u> <i>Dr</i> <i>75000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>24,000</i> <i>260,00</i>	25 and 25 and 25 and 25 and 40 + 500	effect colum ince wi focus al state: Income S Dr 7/2000 6/200 6/200 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000) (3000 (3000) (3000)	of adj ins. Se ithout of ments. Cr	ustmer veral re conside derstan Dr 192000 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200	Sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Sales equipment Miscellaneous expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salaries expenses Salar eturn and allowance Allowance for bad debt Sales revenue Commission income Account payable Capital Shop rent expense	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	25,000 225,000 40,000	balanc p to th prove, l their Adjur Dr <i>ISO</i> :000 <i>ISO</i> :0000 <i>ISO</i> :000 <i>ISO</i> :0000 <i>ISO</i> :0000 <i>IS</i>	e into the adju candid influen	the ren sted tr dates s ce on f <u>Adj. T.</u> <i>Dr</i> <i>75000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>19,000</i> <i>24,000</i> <i>260,00</i>	25 and 25 and 25 and 25 and 40 + 500	effect colum ince wi focus al state: Income S Dr 7/2000 6/200 6/200 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000) (3000 (3000) (3000)	of adj ins. Se ithout of ments. Cr	ustmer veral re conside derstan Dr 192000 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200 19200	Sheet
Weaker Responses Image of Weaker	many simply cop were left blank of impact of adjust significance of ad Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Carriage inwards Advertising expenses Sales return and allowance Allowance for bad debt Sales return and allowance Allowance for bad debt Sales revenue Commission income Account payable Capital Shop rent expense Prepaid office supplies	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	25,000 225,000 40,000	balanc p to th prove, l their Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue A	e into the adju candid influen theats Cr 22000 22000 (00,000 40,000 40,000 40,000	the ren sted tr dates s ce on f Adj. T. Dr 75000 19000 19000 19000 19000 19000 2000 2	25 and 25 and 25 and 25 and 40 + 500	effect colum ince wi focus al state: Income S Dr 7/2000 6/200 6/200 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000) (3000 (3000) (3000)	of adj ins. Se ithout of ments. Cr	ustmer veral re conside derstan Dr 16000 180000 18000 180000 180000 180000 1800000000	Alts, weespon ering ding • Sheet Cr
Weaker Responses mage of Weaker	many simply cop were left blank of impact of adjust significance of ac Particulars Cash Trade receivable Office fixtures Prepaid shop rent Sales equipment Purchases Carriage inwards Advertising expenses Carriage inwards Advertising expenses Sales equipment Purchases Carriage inwards Advertising expenses Sales return and allowance Allowance for bad debt Sales revenue Commission income Account payable Capital Shop rent expenses Prepaid office supplies Commission unearned	bying the pr only ments. djustme Trail B Dr 75,000 150,000 65,000 38,000 105,000 132,000 132,000 12,000 12,000 25,000	25,000 225,000 40,000	balanc p to th prove, l their Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Dr Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue Adjue A	e into ne adju candio influen	the ren sted tr dates s ce on f Adj. T. Dr 75000 19000 19000 19000 19000 19000 2000 2	naining ial bala hould inancia balance Cr Cr 28 aso 22 aso 100,000	effect colum ince wi focus al state: Income S Dr 7/2000 6/200 6/200 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000 (32,000) (3000 (3000) (3000)	of adj ins. Se ithout of on unc ments. itatement Cr 21/000 72/000 72/000 10/000 60/000 800.000	ustmer veral re conside derstan Dr 16000 180000 18000 180000 180000 180000 1800000000	Sheet

How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies
 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration 	 Knowledge Platform real time assessment Past paper questions Discussion on E-Marking Notes

Any Additional Suggestion

To improve, students should encounter diverse practice questions of different accounting records or manuals and practice constructed responses. Offering guidance on approaching such questions and providing clear examples will enhance their performance. Continuous support and exposure to various question types will lead to improved results in future assessments.

Question No. 11							
Question Text					he non-current (f	ïxed) assets registe	er of Al-
	Huda Associates as on December 31, 2021.						
	S.AccountCostDate ofAccumulateDepreciation						
	#	Title	(R s)	Purchase	d	Method	
					Depreciatio		
					n		
					(R s)		
	1	Furniture	750,000	January 01, 2020	450,000	Straight line @ 15%	
	2	Computers	950,000	July 01, 2019	397,270	Sum of year digit with life of 10 years	
	3	Van	800,000	January 01, 2019	462,500	Diminishing Balance 25%	
	 On March 31, 2022, the business decided to exchange the computers with the updated version from Alpha Computers. The Alpha Computers offered Rs 400,000 as a trade in allowance The new computers have an estimated life of 5 years with sales service warranty of 1 year. The cost of the new computers is Rs 1,200,000. Required: Perform the following tasks for the given scenario: Compute the depreciation for 2022. 						owance.
		Compute the g	gain or loss	on disposal of	computers (non	-current assets).	
SLO No.	5.3.5						
SLO Text	Comp	ute and record	l disposal of	f non-current as	ssets;		
Max Marks	5						

Cognitive Level	A	
Checking Hints	Marks for Depreciation:	
	1 mark for correct formula.	
	1 mark for putting correct value.	
	1 mark for computing depreciation.	
	Marks for Profit/loss:	
	1 mark for computing book value.	
Overall	1 mark for loss and gain. The cohort's performance was below expectations, as most candi-	datas strugglad t
Performance	comprehend the question's requirements and wasted time computations. Few of the candidates were unable to secure any mar achieved full marks. It is evident that candidates lacked familiarity for calculating depreciation using the sum of the years digit method.	on unnecessary ks, and only a few with the formul
Description of Better Responses	In the better responses, candidates correctly computed the compu- using the sum of the year digit method up to the disposal dat determined the gain or loss by adding the accumulated depreciat year's depreciation to find the book value. Then, they deducted from the book value to arrive at the correct gain or loss amount demonstrated a comprehensive understanding of depreciation and di	te. They skilfully ion to the current the trade-in value on disposal. Thi
Image of Better	Computation for DIE by S. B.D. S.Y.D.	
Response	DE.P.Y = T-C-SV× remained life = S	2
	S.Y.D	-
	Salat	90 74
	DE for 2022 = 950000 × 8 × 83 = +0333 SS 12	- 34 54 5.5
	Computation for gain or loss on exchange	of computers.
	Cost of Computers	450000 89720
	Less: Accumulated Depresiation (397270+34546)	<u>(431816)</u>
	Boohralue for 2022	518184
	less: Trade in Allowonce	(40000)
	loss on exchange	118184
Description of Weaker Responses	In this cohort, many candidates used incorrect formulas or met depreciation. Some calculated depreciation for non-current assets r question. Additionally, a few responses focused on finding the cas new asset. The computation of gain or loss was also performed in manner.	not required in the hayment for the

Image of Weaker	Dep exp = 1,200,000+	Gain or less = Old -
Response	5	New Asse
	Pepreciation exe 240,000	518 - 40m = 250,000
	-	HNA : \$397,270
	Dep exp for Imonths = 9 x 240,0	
	12	Less: (400,000)
	Dep exp = 180,000	
		Gain = 247,270
	Nev Computer 2022 = 1,200,000 - 180	BAS.
	pep for 2022 = 1020,000	
	4	1

How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies
 Understand the expectations of the command words Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources 	 Story Board Cause and Effect Fish and Bone Concept mapping Audio Visual resources Think, pair and share Knowledge Platform videos Questioning Technique (Socratic approach) Practical Demonstration 	 Knowledge Platform real time assessment Past paper questions Discussion on E- Marking Notes

Any Additional Suggestion

To improve, candidates should focus on thoroughly understanding the question before attempting calculations. Encouraging practice with depreciation formulas and providing clear explanations will enhance their performance. Supporting their learning journey with constructive feedback and additional practice opportunities will lead to better results in future assessments.

Question Text Differentiate between capital and revenue expenditure. (Attempt any FIVE) Basis of Comparison Capital Expenditure Revenue Expenditure Definition Image: Capital Expenditure Image: Capital Expenditure	Question No. 12					
	-	Differentiate between ca	apital and revenue expenditure. (A	ttempt any FIVE)		
Definition		Basis of Comparison	Capital Expenditure	Revenue Expenditure		
		Definition				

	Term				
	Value Addition				
	Dhurical Evictorica				
	Physical Existence				
	Occurrence				
	Impact on Revenue				
	Benefits				
	Appearance				
SLO No.	5.2.1				
SLO Text	Distinguish between capital and revenue expen	diture;			
Max Marks	5				
Cognitive Level	U*				
Checking Hints	Give One mark for each point of difference (FIVE required).				
Overall Performance	The cohort's performance varied significant understanding among many condidates. Wh				
rentormance	understanding among many candidates. Wh majority received average marks.	ine a few responses were satisfactory, the			
Description	Candidates demonstrated a fair understanding				
of Better	expenditures. Better responses exhibited their a	bility to compare the two types effectively.			

Responses				
	Basis of Comparison	Capital Expenditure	Revenue Expenditure	
	Definition	Gap It is that expenditure which is included in cost of asset or it increase the efficience of asset	It is expenditure which occurs on asset butdoes not simprove the asset in any way (Fore grepair of machine)	
	Term	It egivesbenefitfor	It gives benefit for short term	
	Value Addition	It increases cost of an asset (value of asset)	It doesn't impact the cost of asset (value of asset)	
	Physical Existence	It exists physically (tangible)	I t may not exist physically	
	Occurrence	It occures once in a lifetime (of asset)	It can occursmore than one time.	
Image of Better Response	Basis of Comparison	Capital Expenditure	Revenue Expenditure	
	Definition			
	Term	It is expenditure held for long term.	It is expenditue which is should term or less than 1 year.	
	Value Addition	It increases the value of asset.	It doesn't increase the value of asset.	
	Physical Existence	Capital Enpenditure have physical existence except- inlangible assets.	It doesn't have its physical existence.	
	Occurrence			
	Impact on Revenue	It increases the revenue of the firm.	It decreases the revenue of the firm.	
	Benefits	It increasesthe efficiency of asset.	It is used to maintain and keeping assel to the mark.	
Description of Weaker Responses	A significant portion of the candidates demonstrated confusion as they interchanged the terms "capital" and "capital expenditure." Many were unable to differentiate between capital and revenue expenditure.			

Image of	Basis of Comparison	Capital Expenditure	Revenue Expenditure	
Weaker	Definition	Expense which is done	Expense which is	1
Response	0.0000-000-0000-0000-0000-0000-000-000-		done from Revenue of	
	20-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-		income.	t
	Term			_
		Assots expense	& Revenue . exponse.	
	Value Addition	-		-
	Physical Existence.	No capital expenditure we will be need strong by a	If there is no revenue expenditure there is nove profit.	
	Occurrence	aprim		-
	Impact on Revenue	Revenue depend on corpital.	Revenue gets filtered.	
	Benefits	To start a good Can make any asset for company from this	Revenue Non benefits	-
	Basis of Compariso	on Capital Expenditure	Revenue Exper	nditure
	Definition	Those expenditures that are done a	s Those experid?	ores that
	\$#\$#\$\$\$\$\$##\$ \$#\$#\$\$\$\$\$	that are done ,	on are done on	the
	4.96.96.499.999	the product.	business.	
	Term			-
		Fixed Assets.	Current A:	ssets
	Value Addition			
	Physical Existence			
	Occurrence	- Sugar		
	Occurrence		ed Revenue is incr	eased due
	Occurrence Impact on Revenue	Revenue is increase because of efficient	iency to the effi	ctency of
	Occurrence Impact on Revenue	Revenue is increase because of efficiency of asset.	iency to the effit the bosines	ctency of ss:
	Occurrence Impact on Revenue	Revenue is increase because of effici of asset. In capital expendit	to the effit the bosines ture In revenue exp	ctency of ss: enditore
	Occurrence Impact on Revenue Benefits	Revenue is increase because of effici of asset. In copital expendit you can make yo	to the effit the bosines ture In revenue exposur you can make	clency of ss: enditore your
	Occurrence Impact on Revenue Benefits	Revenue is increase because of effici of asset. In capital expendit	to the effit the bosines ture In revenue exposur you can make	clency of ss: enditore your
	Occurrence Impact on Revenue Benefits	Revenue is increase because of effici of asset. In copital expendit you can make yo product / machine m efficient. Repairing of mar	to the effinitive to the bosines ture In revenue exposur you can make ore business mor	ciency of ss: editore your e efficient.

How to Approach SLO	Pedagogy Used for that SLO	Assessment Strategies
• Understand the expectations of	Story Board	Knowledge

 Look at the cognitive level Identify the content that is required to answer that question (both in terms of understanding of concepts and any skills that may be required like analysing or evaluating) Go through the past paper questions on that particular concept Refer to the resource guide for extra resources Audio Visual resources Think, pair and share Questioning Technique (Socratic approach) Practical Demonstration 	 time assessment Past paper questions Discussion on E-Marking Notes
--	--

To improve, students should continue practicing and reinforcing their knowledge of capital and revenue expenditures from the accounting practice exercises given in the recommended and reference list of AKUEB. Encouraging critical thinking and providing real-life examples will deepen their comprehension. Offering constructive feedback and additional practice opportunities will enhance their performance.

Annexure A: Pedagogies Used for Teaching the SLOs

Pedagogy: Storyboard

Description: A visual pedagogy that uses a series of illustrated panels to present a narrative, encouraging creativity and critical thinking. It helps learners organise ideas, sequence events, and comprehend complex concepts through storytelling.

Example: In a Literature class, students are tasked with creating storyboards to visually retell a novel. They draw key scenes, write captions, and present their stories to the class, enhancing their reading comprehension and fostering their imagination.

Pedagogy: Cause and Effect

Description: This pedagogy explores the relationships between actions and consequences. By analysing cause-and-effect relationships, learners develop a deeper understanding of how events are interconnected and how one action can lead to various outcomes.

Example: In a History class, students study the causes and effects of the Industrial Revolution. They research and discuss how technological advancements in manufacturing led to significant societal changes, such as urbanisation and labour reform movements.

Pedagogy: Fish and Bone

Description: A method that breaks down complex topics into main ideas (the fish) and supporting details (the bones). This visual approach enhances comprehension by highlighting essential concepts and their relevant explanations.

Example: During a Biology class on human anatomy, the teacher uses the fish and bone technique to teach about the human skeletal system. Teacher presents the main components of the human skeleton (fish) and elaborates on each bone's structure and function (bones).

Pedagogy: Concept Mapping

Description: An effective way to visually represent relationships between ideas. Learners create diagrams connecting key concepts, aiding in understanding the overall structure of a subject and fostering retention.

Example: In a Psychology assignment, students use concept mapping to explore the various theories of personality. They interlink different theories, such as Freud's psychoanalysis, Jung's analytical psychology, and Bandura's social-cognitive theory, to see how they relate to each other.

Pedagogy: Audio Visual Resources

Description: Incorporating multimedia elements like videos, images, and audio into lessons. This approach caters to different learning styles, making educational content more engaging and memorable.

Example: In a General Science class, the teacher uses a documentary-style video to teach about the solar system. The video includes stunning visual animations of the planets, interviews with astronomers, and background music, enhancing students' interest and understanding of space.

Pedagogy: Think, Pair, and Share

Description: A collaborative learning technique where students ponder a question or problem individually, then discuss their thoughts in pairs or small groups before sharing with the entire class. It fosters active participation, communication skills, and diverse perspectives.

Example: In a Literature in English class, the teacher poses a thought-provoking question about a novel's moral dilemma. Students first reflect individually, then pair up to exchange their opinions, and finally participate in a lively class discussion to explore different viewpoints.

Pedagogy: Questioning Technique (Socratic Approach)

Description: Based on Socratic dialogue, this method stimulates critical thinking by posing thought-provoking questions. It encourages learners to explore ideas, justify their reasoning, and discover knowledge through a process of inquiry.

Example: In an Ethics class, the instructor uses the Socratic approach to lead a discussion on the meaning of justice. By asking a series of probing questions, the students engage in a deeper exploration of ethical principles and societal values.

Pedagogy: Practical Demonstration

Description: A hands-on approach where learners observe real-life applications of theories or skills. Practical demonstrations enhance comprehension, skill acquisition, and problem-solving abilities by bridging theoretical concepts with real-world scenarios.

Example: In a Food and Nutrition class, the instructor demonstrates the proper technique for filleting a fish. Students observe and then practice the skill themselves, learning the practical application of knife skills and culinary precision.

(**Note:** The examples provided in this annexure serve as illustrations of various pedagogies. It is important to understand that these pedagogies are versatile and can be applied across subjects in numerous ways. Feel free to adapt and explore these techniques creatively to enhance learning outcomes in your specific context.)

Acknowledgements

The Aga Khan University Examination Board (AKU-EB) acknowledges with gratitude the invaluable contributions of all the dedicated individuals who have played a pivotal role in the development of the Principles of Accounting HSSC-I E-Marking Notes.

We extend our sincere appreciation to Mr Muhammad Affan Siddiquie, Specialist in Commerce at AKU-EB, for taking subject lead during the entire process of e-marking.

We particularly thank to Mr Muhammad Adil Fattani, Principal E-Marker, Imran Khan, Senior E-Marker from AKHSS and Mr Akif Siddiqui E-Marker from IISAR Academy, for evaluating each question's performances, delineating strengths, and weaknesses in candidates' responses, and highlighting instructional approaches along with recommendations for better performance.

Additionally, we express our gratitude to the esteemed team of reviewers for their constructive feedback on overall performance, better and weaker responses, and validating teaching pedagogies along with suggestions for improvement.

These contributors include:

- Abdul Rahim Daudani, Lead Specialist in Commerce, AKU-EB
- Rabia Nisar, Specialist, Assessment, AKU-EB
- Dr Sumera Anjum, Lead Specialist in Biology, AKU-EB
- Munira Muhammad, Lead Specialist, Assessment, AKU-EB
- Zain Muluk, Manager, Examination Development, AKU-EB
- Raabia Hirani, Manager, Curriculum Development, AKU-EB
- Ali Aslam Bijani, Manager, Teacher Support, AKU-EB
- Dr Shehzad Jeeva, CEO, AKU-EB