

FOREWORD

The Botswana Examinations Council is pleased to authorise the publication of the revised assessment procedures for the Junior Certificate Examination programme. According to the Revised National Policy on Education, the main intentions of the three year Junior Secondary programme are to provide the learners with opportunities for pre-vocational preparation and to enable the learners to take advantage of further education and training. These goals are reflected in the current Junior Secondary curriculum and accordingly, were taken into account when the assessment procedures were revised.

The range of ability of the learners has also influenced the design and revision of the assessment procedures. As a result of the ten year basic education policy, the ability range of the learners in Junior Secondary schools is much greater than previously. The revised assessment procedures are designed to ensure that all learners, regardless of their ability, have the opportunity of demonstrating what they know, understand and can do.

Another important aspect of the procedures is the alignment of the assessment with the specific requirements of the teaching programme. This has been addressed through the restructuring of the scheme of assessment for individual subjects, whilst ensuring the reliability of the outcomes. The revised procedures use a standardised format across all subjects, whilst meeting the specific requirements of each subject.

The revised procedures are not intended to replace the existing teaching syllabuses. Rather, they provide a specification of the knowledge and skills which are to be assessed in each subject. Through the scheme of assessment, the procedures provide information on: the number of question papers in each subject, the marks allocated to each paper, paper and section weightings, etc.

These procedures are the outcome of the efforts of many professionals in the education system, and I wish to extend my thanks to all those who made their contribution. I would also like to encourage a continuation of this valuable collaboration.



Executive Secretary

1. INTRODUCTION

As part of the Botswana Junior Secondary Education Programme, the Bookkeeping /Accounting Assessment Procedures are designed to provide a framework for assessing candidates who have completed a three-year course based on the Junior Secondary Bookkeeping/Accounting Teaching Syllabus.

The Bookkeeping/Accounting examination aims to assess the knowledge and skills acquired through instruction in the content prescribed for the Junior Secondary Bookkeeping/Accounting programme. The assessment will be designed in a way that encourages candidates to show what they know and can do, and their level of understanding. Furthermore, the procedures offer a general framework for syllabus content representation in examination papers and assure comparability of sampled content from year to year.

The outcome of instruction in the content prescribed by the Bookkeeping/Accounting Teaching Syllabus will be assessed through **two** written papers.

2. DIMENSIONS

For purposes of assessment, the behavioural outcomes of instruction in the prescribed content have been classified into three broad skill areas called dimensions. Brief descriptions of the dimensions are given below.

Dimension 1: Knowledge and Understanding

Candidates will be assessed on their ability to:

- recall and understand basic business facts, concepts, principles, terms, and techniques;
- understand and interpretation tables, charts and diagrams.

Dimension 2: Application

Candidates will be assessed on their ability to:

- use terminology, principles, concepts, procedures and processes in dealing with business issues;
- represent information in verbal, numerical and graphical form;
- use data to solve business problems;
- analyse and evaluate data for decision making.

3. STRUCTURE OF THE EXAMINATION

The syllabus is assessed by two papers. Subject grades will be reported on a five-point scale of A to E.

Paper 1	Multiple-Choice	Marks	40
Time	1 Hour 15 Minutes	Weighting	20%

This is a forty-item multiple-choice paper assessing knowledge and understanding of basic business, bookkeeping and accounting concepts, terminology, principles, procedures and computational skills. It will also assess application and analysis of bookkeeping and accounting knowledge to different situations.

Paper 2	Structured and Essay	Marks	60
Time	2 Hours	Weighting	80%

This will be a written paper assessing application of principles, procedures and processes and manipulative skills in Bookkeeping and Accounting. It will also test analysis, computations and evaluation of business issues.

The paper will consist of **four** structured and essay questions. Candidates will be expected to answer **all questions**. Each question will be worth 15 marks.

4. ASSESSMENT GRID

The table below shows percentage representation of the examined major content areas by paper.

MAJOR CONTENT AREAS	COMPONENTS	
	PAPER 1	PAPER 2
ACCOUNTING BASICS	7%	6%
DOUBLE ENTRY	5%	4%
ERRORS	4%	4%
ADJUSTMENTS	22%	23%
CASHBOOK/BANK RECONCILIATION	12%	13%
FINAL ACCOUNTS OF CLUBS	22%	25%
JOURNALS	12%	11%
BANKS	16%	14%
TOTAL	100%	100%

5. WEIGHTING OF PAPERS BY DIMENSIONS

The table below shows percentage representation of dimensions by paper.

COMPONENT	DIMENSIONS		
	KNOWLEDGE AND UNDERSTANDING	APPLICATION	TOTALS
PAPER 1	12%	8%	20%
PAPER 2	15%	65%	80%
TOTALS	27%	73%	100%

6. GRADE DESCRIPTIONS

Grade descriptions are provided to give a general indication of the skill acquisition expected of candidates for the award of particular grades.

GRADE A

The candidate should be able to:

- identify detailed facts and techniques in relation to the content of the syllabus;
- define and explain the concepts and conventions;
- relate facts, concepts, techniques and conventions, learnt in an acuminate and logical manner;
- classify, interpret and recognise, select, analyse and interpret information in narrative, numerical and graphical forms;
- distinguish between evidence and opinion;
- an excellent ability to apply knowledge and understanding to business activity;
- set objectives, plan and carry out an investigation for a particular business situation;
- make clear reasoned judgments and communicate them in an accurate and logical manner;
- select, analyse collate, interpret and evaluate data from a variety of sources appropriate to the objectives of an investigation;
- present the results of an investigation in an accurate and logical manner;
- present reasoned explanations, develop arguments, understand implications and communicate them in an accurate and logical manner;
- make reasoned judgments and present appropriate recommendations and conclusions.

GRADE C

The candidate should be able to:

- identify detailed facts and techniques in relation to the content of the syllabus;
- understand theories and techniques commonly applied to or used as part of business behaviour;
- relate facts, concepts, techniques and conventions to different situations;

- use and comment on information presented in a non-verbal as well as a verbal manner;
- classify, interpret and recognise, select, analyse and interpret information in narrative, numerical and graphical forms;
- distinguish between evidence and opinion;
- apply knowledge and understanding to business activity;
- present reasoned explanations, develop arguments, understand implications and communicate them in an accurate and logical manner;
- make reasoned judgements and present appropriate recommendations and conclusions;
- set objectives, plan and carry out an investigation of a particular business situation;
- select, analyse, collate, interpret and evaluate data from a variety of sources appropriate to the objectives of an investigation;
- present the result of an investigation in an accurate and logical manner.

GRADE D

The candidate should be able to:

- attempt to identify specific facts, and techniques in relation to the content of the syllabus;
- attempt to familiarity with definitions and explanation of theories and techniques commonly applied to or used as part of business behaviour;
- attempt to relate facts, concepts, techniques and convention learnt to some situations;
- attempt to classify, interpret and recognise, select, analyse and interpret information in narrative, numerical and graphical forms;
- attempt to distinguish between evidence and opinion;
- attempt to apply knowledge and understanding to business activity;
- attempt to set objectives, plan and carry out an investigation of a particular business situation;
- attempt to select, analyse, collate, interpret and evaluate data from a variety of sources appropriate to the objectives of an investigation;
- attempt to present the result of an investigation.