UNIVERSITY OF ESWATINI FACULTY OF EDUCATION DEPARTMENT OF CURRICULUM AND TEACHING MAIN EXAMINATION PAPER MAY 2019

TITLE OF PAPER:

CURRICULUM STUDIES IN ACCOUNTING II

COURSE CODE:

EDC370/ CTE312/ CTE512

PROGRAMME:

B.ED III & PGCE (F/T & IDE)

DURATION:

3 HOURS

MARKS:

100

INSTRUCTIONS TO CANDIDATES:

- 1. This paper contains five questions
- 2. Answer question one, and any other two questions.
- 3. As a guide to candidates, marks to questions are given in brackets ().

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

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

Topic:

Balancing ledger accounts

Objectives:

By the end of the lesson learners should be able to:

1. Balance personal accounts

Stage and time	Teacher activity	Learner activity
Introduction 5 minutes	Picks the account for P.Dlamini a debtor and asks learners to tell how much P. Dlamini owes.	They calculate how much P. Dlamir owes.
	Picks a stationary account and asks how much stationery was bought for the month.	They calculate how much stationery wa bought.
	Ask learners what problems could arise if these amounts are established in the ways they did.	They brainstorm on problems likely to arise if accounts are not balanced.
	Explains that there is a way of minimising such problems (delays, miscalculations, lack of clarity, inconvenience etc.) which is through balancing the accounts. And that today's lesson is about balancing ledger accounts.	
Stage 1 Explaining what is balancing	Ask learners what they understand by the word 'balance'.	They brainstorm the meaning of 'balance'
5 minutes	Picks two learners. Label them as debit and credit. Gives them different amounts of fake money. Puts extra money on the table. a) Asks learners what should be done to make them have the same amount of money. b) Asks one learner to come up and show them what he/she will do (explaining as he/she is doing it)	Two learners come up to do the play a) They give their views on what should be done to make them have the same amount of money. b) One learner comes up to demonstrate the balancing of the two sides in his/her own way.
tage 2 Demonstrating alancing of ecounts	Picks a P.Dlamini's account and asks learners to find the totals for both the debit side and the credit side	They calculate the totals
		They identifies the heavier side Observe

	inserted.	
	Asks what amount is needed to make the lighter side equal to the heavier side.	They calculate the needed amount is make the lighter side equal to the heavist side
	Ask learners where they think this amount should be inserted and why?	They give their views about where the think this amount should be inserted allowing a discussion and critiquing coeach other's responses
	Demonstrates how and why the difference is inserted above the total on the lighter side.	Observe and listen
	Completes the balancing by showing the balance b/d and explaining what it means.	Observe and listen
Stage 3 Practice exercise 10 minutes	Picks S. Simelane's account a creditor and asks learners in groups of three to balance this account while moving around marking the work (5 minutes activity)	In groups of three they balance this account
	Asks one group to balance this account on the board	A learner comes upfront to balance the account while others observe and comment or correct where necessary.
	Asks learners to explain what this balance means	They explain the meaning of the credite balance in the creditor's account.
Conclusion Assessment exercise 10 minutes	Asks learners to balance 2 more accounts (with a debit and the other with a credit balance) while moving around marking the work	They balance the accounts
	Asks the learners what the balances mean for each of the two accounts.	They explain what the balances mean
	Asks learners to summarise how accounts are balanced and giving them homework (exercise 2.6).	Summarises how accounts are balanced.

[Answer this question]

Question 1

Discuss the approach to learning and teaching taken by this teacher in this lesson, drawing examples from the lesson plan. [40 Marks]

[Answer any <u>TWO</u> questions]

Question 2

Suggest and design a simulation activity that could be incorporated into the lesson above. [30 Marks]

Question 3

Justify why attribute-focussed pedagogy is an important feature of the above lesson.

[30 Marks]

Question 4

If you were the teacher, which approach were you going to take when **introducing**Accounting to this class? Explain why.

[30 Marks]

Question 5

Design one test item for the above lesson, a specification grid and its marking guide. Explain the purpose of the specification grid and marking guide and why it important to prepare both before administering the test to learners.

[30 Marks]