

### **Question 1**

Give **three** reasons why a business would sell its goods on credit to customers.

(3 marks)

#### **Requirements**

This question required candidates to give three reasons why a government would find it difficult to supply social services to the citizens. Such matters as increasing population, escalating cost of inputs, technology and modernization obsoleting facilities...

#### **Weaknesses**

Most candidates could not attempt this question. Those who did, did not seem to understand what social services entailed. It was clear that there had not been teaching of the relevant facts. Candidates have aversion to questions that challenge them to think rather than recall facts.

#### **Advice to teachers**

Coverage of syllabus adequately as well as revision of the work covered in forms 1 and 2 is essential to better candidate performance.

### **Question 13**

Name **three** uses of petty cash in the office.

(3 marks)

#### **Requirements**

The question sought to test the candidates understanding of the necessity to keep petty cash in the office. Such sundry and regular or even unexpected small payments, transport and stationery are paid from this fund.

#### **Weakness**

Apart from most candidates giving wrong answers to this question, some even thought of 'petty cash' as if it was some form of equipment in the office. It is not clear if they were confusing this with 'cash register' or 'cash box'.

#### **Advice to Teachers**

Teach office equipment, accounting procedures and documentation as well as the types of accounts kept in an organization.

### **Question 15**

State **two** uses of a footnote.

(2 marks)