• Students’ performance in the pilot test
• Teachers’ and students’ views on the papers
• Preparing students for the examination
2A (Section A & Section B)

Statistics

Mean mark / Total mark

Section A  
= 13.54 / 30  
= 45.13%

Section B  
= 18.66 / 50  
= 37.32%

Standard deviation

Section A  
= 4.02

Section B  
= 6.53
2A (Section C)

**ANSWER either Q8 or Q9**

**Statistics**

<table>
<thead>
<tr>
<th>Mean mark / Total mark</th>
<th>Q8 (17/69)</th>
<th>Q9 (52/69)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3.06 / 20</td>
<td>5.71 / 20</td>
</tr>
<tr>
<td></td>
<td>15.30%</td>
<td>28.55%</td>
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</table>

<table>
<thead>
<tr>
<th>Standard deviation</th>
<th>Q8</th>
<th>Q9</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1.75</td>
<td>3.18</td>
</tr>
</tbody>
</table>
Section A (4 short questions)

Question 1
• Identify a depreciation method in line with the manager’s view

Question 2
• Credit balances in the sales ledger
Section A (4 short questions)

Question 3
• Materials loss due to fire 😞
• Administrative and selling expenses

Question 4
• Advantages ✓
• Types of errors ?
Section B
(3 application problems)

• Question 5
  (a) Prudence Concept
  Money measurement Concept
  (b) Sole proprietor final accounts
  (c) & (d) Partnership
    - Final accounts
    - Ledger accounts with goodwill adjustment
Section B
(3 application problems)

• Question 6 🙁

(a) (i) Deposit paid to acquire asset
(ii) Adjusting entries

(b) Balance sheet in proper format
Question 7

- Cost accounting ~ Job costing

Impression:

- Not familiar with this type of question and part C in particular was skipped
Feedback (Section A & B)

- Consistent question format
- Small parts set in each questions
- A paper with elements to identify students with different abilities
- A lengthy paper
- Increased % of essay writing questions
Section C
(2 case/theory questions)

• Question 8 (17 out of 69)
  Impression:
  ➢ Poor in comparing the paired items.
  ➢ Unfamiliar with the gearing ratio and earnings per share.
  ➢ Poor in making evaluations.
Section C
(2 case/theory questions)

• Question 9 (52 out of 69)
Cost accounting
  ~ Marginal and absorption costing
Impression:
  ➢ Not able to calculate the breakeven point.
  ➢ Unfamiliar with the new area: (e) entrepreneurship
Feedback (Section C)

- Difficult questions
- Unfamiliar topics
- Require high order thinking
Students’ performance (2A)

Care little about the hints in the questions
e.g. in Q7, ‘to be supplied in one week’s time’ means a rushed order which should be stressed in discussing the factors to be considered
Students’ performance (2A)

Provide textbook stuff with no careful consideration of the scenario of the questions

e.g. in Q9, students discussed the reasons why Mary is enthusiastic in running her own business without caring about the business environment implied by her father’s disapproval and the profitability of the business
Students’ performance (2A)

Not competent enough in applying concepts which involve a certain degree of judgment

e.g. which costs are to be capitalized in Q1 and which costs are relevant in Q7
Teachers’ views on the papers

No longer purely accounting paper but includes also the topics in the compulsory part e.g. Q9 incorporates the topic of entrepreneurship and Q8 involves personal financial management
Teachers’ views on the papers

Long questions are generally case-based and integrated rather than a mere combination up of discrete parts.

E.g. Q7 requires students to understand all parts of the question or they will not be able to reach the total cost and the selling price.
Teachers’ views on the papers

Short questions require more application of knowledge instead of mechanical arithmetical work

E.g. Q1 asks students to suggest a depreciation method to suit the named asset and requires no calculation
Preparing students for the examination

Practices of past HKAL and HKCE papers in addition to LCC & I 3\textsuperscript{rd} Level Costing are still useful.
Preparing students for the examination

Compulsory part should better be taught alongside with 2A topics by the same teacher.
Preparing students for the examination

Accounting cases should be developed and widely used throughout the 3 years of teaching.