

Research

Review on 2A



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- Students' performance in the pilot test
- Teachers' and students' views on the papers
- Preparing students for the examination

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2A (Section A & Section B)

Statistics

Mean mark / Total mark

Section A

$$= 13.54 / 30$$

$$= 45.13\%$$

Standard deviation

Section A

$$= 4.02$$

Section B

$$= 18.66 / 50$$

$$= 37.32\%$$

Section B

$$= 6.53$$

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2A (Section C)

ANSWER either Q8 or Q9

Statistics

Mean mark / Total mark

Q8 (17/69)

= 3.06 / 20

= 15.30%

Q9 (52/69)

= 5.71 / 20

= 28.55%

Standard deviation

Q8

= 1.75

Q9

= 3.18

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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




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Section A (4 short questions)

Question 3

- Materials loss due to fire 
- Administrative and selling expenses

Question 4

- Advantages 
- Types of errors 

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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
- (a) (ii) Adjusting entries
- (b) Balance sheet in proper format

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Section B (3 application problems)

Question 7



- Cost accounting ~ Job costing

Impression:

- Not familiar with this type of question and part C in particular was skipped

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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

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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.

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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

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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 3rd 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.