

**UNIVERSITY OF
MALTA**

**THE MATRICULATION
EXAMINATION ADVANCED LEVEL**

ACCOUNTING

MAY 2017

**EXAMINERS'
REPORT**

**ADVANCED ACCOUNTING
MAY 2017 SESSION
EXAMINERS' REPORT**

Part 1: Statistical Information

Table 1 shows the distribution of grades for the May 2017 session of the examination:

GRADE	A	B	C	D	E	F	abs	TOTAL
NUMBER	38	45	105	67	43	99	62	459
% OF TOTAL	8.3	9.8	22.9	14.6	9.4	21.6	13.5	100

Part 2: Comments regarding candidates' performance

55% of the candidates achieved a total mark above the overall average mark achieved of 57%. Equal level of performance in both papers, with an average mark of 57% in both Paper 1 and Paper 2.

2.1 PAPER 1

57% of the candidates obtained a mark above average in Paper 1.

2.1.1 SECTION A**Questions 1 - 6**

Question 2 was the best answered question, while Questions 5 and 6 were very poorly answered. An overall average mark of 49% was achieved in Section A, which is considered average but better than last year's performance. In Section A, 54% of the candidates achieved a total mark above average.

2.1.2 SECTION B**Question 7**

Candidates appear very well prepared for this compulsory question that assesses the preparation of financial statements. Performance was satisfactory with 65% average mark

2.1.3 SECTION C

Question No.	8	9	10	11
% of candidates attempting the question	31%	47%	35%	83%
Overall average mark achieved	43%	58%	60%	63%
% of answers exceeding the average mark	50%	58%	55%	54%

Question 8

As in previous years, incomplete records was the least popular topic. The average mark achieved in this question was the lowest in Section C.

Question 9

Candidates appeared well prepared for this type of question dealing with depreciation and performance was satisfactory.

Question 10

Question 10 assessed knowledge on the Statement of Cash Flows. Not as popular as depreciation, but the candidates who attempted question performed satisfactorily.

Question 11

This question required the preparation of a Manufacturing Account with unrealised profit. It proved to be the most popular question in this section, with the highest average mark achieved in this Section.

2.2 PAPER 2

53% of the candidates obtained a mark above average in Paper 2.

2.2.1 SECTION A

Questions 1 - 6

Question 6 was the best answered question, while Question 4 was very poorly answered. Candidates performed poorly in Section A when compared to previous year. An overall average mark of 53% was achieved in Section A. 51% of the candidates achieved a total mark above average.

2.2.2 SECTION B

Question No.	7	8	9	10	11
% of candidates attempting the question	37%	63%	48%	87%	58%
Overall average mark achieved	59%	64%	56%	67%	48%
% of answers exceeding the average mark	58%	56%	53%	57%	45%

Question 7

Once again, it is noted that budgeting is not very popular with candidates, but the Board is pleased to recognise an improvement, even in performance.

Question 8

Variance analysis is more popular and candidates were well prepared for this topic. A good average mark was achieved.

Question 9

Planning with an identified limiting factor was also a topic that proved less popular with candidates, however, a satisfactory average mark was achieved.

Question 10

As in previous years, absorption costing proved to be the most popular question and the highest average mark was achieved.

Question 11

Candidates did not appear well prepared for this question dealing with job costing for a service provider. The lowest average mark was achieved.

Chairperson
Examination Panel 2017