



L-Università
ta' Malta

MATSEC
Examinations Board



Examiners' Report

AM Accounting

Main Session 2025

Examiners' Report (2025): AM Accounting

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Part 1: Statistical Information

Table 1 shows the distribution of grades for the First session of 2025

GRADE	A	B	C	D	E	F	Abs	Total
NUMBER	18	28	42	37	44	53	36	258
% OF TOTAL	7.0	10.9	16.3	14.3	17.0	20.5	14.0	100.0

Table 1 First session of 2025

After taking into consideration the absentees, the number of candidates sitting for this examination was 222, which is very close to last year's 225. The % of failures was higher than last year, and there is also a significant increase on the low side of the scale, that is, in grade E.

Part 2: Comments regarding candidates' performance

The overall average mark decreased from 60% to 51%, and 55% of the candidates sitting for this examination achieved an above average mark. The average mark achieved in Paper 1 was 54.5%, while that in Paper 2 was 48.3%. The gap between the results of the two papers has resurfaced.

2.1 PAPER 1

50% of the candidates obtained a mark above average in Paper 1.

2.1.1 SECTION A

Questions 1 - 5

The theoretical section consists of 5 compulsory questions of 4 marks each. Performance in this section was low as in previous years, with the overall average mark remaining at 51%. Only 50% of candidates exceeded this average mark. Questions 1, 3 and 2 were the best answered questions (in that order).

2.1.2 SECTION B

Question 6

As in the previous years, candidates appeared well-prepared for this compulsory question that assesses the preparation of financial statements. The average mark decreased slightly from 63% last year to 61% this year. The average mark was exceeded by 47% of the candidates.

2.1.3 SECTION C

Candidates were required to choose 2 questions from 3.

Question No.	7	8	9
% of candidates attempting the question	55	55	88
% overall average mark achieved	48	48	58
% of answers exceeding the average mark	50	54	56

Question 7

The question on incomplete records proved not so popular with the candidates, as evidenced also by the poor performance.

Question 8

The preparation of the Statement of Cashflows was also not so popular, and performance was on the poor side.

Question 9

The depreciation question was the more popular one, with a slightly above average performance.

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2.2 PAPER 2

52% of the candidates obtained a mark above average in Paper 2.

2.2.1 SECTION A

Questions 1 - 5

Performance in this theoretical section is better than that achieved in its counterpart in Paper 1. The overall average mark decreased only slightly from 57% last year to 54% this year. 53% of the candidates achieved a total mark above this average. Questions 3 and 4 were the best answered questions.

2.2.2 SECTION B

Question 6

Performance on the compulsory budget question has deteriorated to an average mark of 34% this year from 54% of past years. Furthermore, a decrease in the candidates who exceeded this average mark is noted – from 50% to 44%.

2.2.3 SECTION C

Candidates were required to choose 2 questions from 3.

Question No.	7	8	9
% of candidates attempting the question	76	45	77
% overall average mark achieved	54	51	59
% of answers exceeding the average mark	49	20	57

Question 7

The CVP analysis question was one of the popular ones. Average performance is observed.

Question 8

The question on variances was the least popular question. Average performance was observed, however, the majority of candidates who chose this question did not get satisfactory marks.

Question 9

Question 9 required the calculation of cost per direct labour hour, which was then applied to cost a job. This question proved to be the more popular question with the candidates. A good performance is noted.

Chairperson

Examination Panel 2025