



**L-Università
ta' Malta**

**MATSEC
Examinations Board**



Examiners' Report

IM Accounting

Special September Session 2020

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A. STATISTICAL INFORMATION

Table 1 shows the distribution of grades for the Special September Session 2020.

GRADE	A	B	C	D	E	F	Abs	Total
NUMBER	19	19	17	10	7	8	15	95
% OF TOTAL	20.0	20.0	17.9	10.5	7.4	8.4	15.8	100

Table 1: Distribution of grades for Accounting, Special September Session 2020

B. COMMENTS REGARDING CANDIDATES' PERFORMANCE

An overall average mark of 70% was achieved by 57% of the candidates sitting for this examination. This performance was better than the previous year's. The format of the examination paper was substantially changed in 2019 to include a high percentage of compulsory questions and a reduced choice spectrum.

2.1 SECTION A

Questions 1 to 5

The theoretical section consists of five compulsory questions of four marks each. 66% of the candidates achieved an overall average mark of 70% in Section A. Questions 1 and 3 were the best-answered questions; while answers to question 2 were rather poor.

2.2 SECTION B

Question 6

The majority of the candidates correctly replied to the compulsory question, which required the preparation of financial statements from a trial balance of a retail sole trader. An overall average mark of 62% was achieved, with 52% of the answers being above average.

2.3 SECTION C

Performance in this section was very good.

Question 7

Only 16 candidates attempted this question, which required the preparation of the purchase ledger and sales ledger control accounts. A good average mark of 57% was achieved. Seven candidates achieved an above average result.

Question 8

80% of the candidates chose this question, with 69% of these achieving an above average result. A good average mark of 78% was achieved.

2.4 SECTION D

The overall performance in the cost and management section has improved from the previous year.

Question 9

Only 14 candidates chose to answer Question 9, but the overall performance was very good, with an average mark of 75%. Nine of the candidates attempting this question obtained an above average result.

Question 10

This question assessed knowledge on inventory valuation and control. 82.5% of the candidates sitting for this examination chose this question, achieving a good overall average of 75%. 58% of the candidates attempting this question obtained an above average result.

Chairperson
Examination Panel 2020