

PRINCIPAL EXAMINER'S REPORT



BOTSWANA
EXAMINATIONS
COUNCIL

JCE BUSINESS SUBJECTS 2024

COMMERCE AND ACCOUNTING

PAPER 1: THEORY

General Comments

The paper requires candidates to display their understanding and knowledge in business concepts and principles in Commerce and Accounting. In 2024, candidates displayed their understanding and knowledge skills very well same as those in 2023, as they were able to recall simple definitions and concepts in business. For the year 2024, candidates did the same as those in 2023 as most of them were able to apply business principles easily and only a few struggled to do such. In addition, candidates in 2024 showed understanding well in performing simple calculations same as those in 2023 as a few struggled to do such.

Comments on Individual Questions

- 1 The candidates were expected to identify the members of the channels of distribution concerning the way goods are created to satisfy the customers' needs and wants, namely producers or manufacturers, and the channels for selling to the customer in small quantities namely retailers. Majority of the candidates were able to score maximum marks. However, a few candidates failed to identify the channels of distribution by giving the complete channels of distribution such as Producer to Consumer etc.
- 2 The question was well done. Majority of the candidates managed to explain how land as a factor of production can contribute to the production of crops. Those who failed to come up with the expected response stated the contribution of land to production instead of stating that farmers grow crops on land or farmers harvest and sell the produce to consumers to satisfy their needs.
- 3 The question expected the cohort to state the type of trade in which raw materials are bought outside the country to manufacture beds. Majority of the candidates managed to name the type as international or foreign trade. However, few of the candidates gave answers as home trade or import trade which did not attract a mark.
- 4 Majority of the candidates were able to state that Goods and Services are attractively displayed at the shop, and failed to attract the second marking point which is customers visit the shop to buy. Hence, this question was fairly attempted. However, there were those who failed to describe a factory shop as a selling method as they explained direct selling, while others did not relate to the question.
- 5 The cohort was expected to show knowledge on which specialization can be a disadvantage to an employer. Majority of the candidates could not show that, rather they stated the disadvantage for the employee. They failed to mention that specialization may lead to boredom among employees, it is costly to train specialists so the employer, Fewer work improvements and absence of a worker may affect the production process.
- 6 The question was poorly attempted as most of the candidates failed to explain promotion as used in marketing, but rather they explained advertising which is an example of promotion. While some candidates explained promotion in the workplace.
- 7 This question was well done as majority of the candidates managed to state the requirement for obtaining a bank loan. However, a handful of candidates who did not manage to come up with the

correct responses such as purpose of loan, business plan, worthiness, proof of income etc, gave too open answers such as identification documents, confirmation of employment etc.

- 8 The question was fairly answered as an average number of candidates were able to recall ways in which a consumer can be protected against unfair business practices. A good number of the candidates who gave wrong responses stated ways such as overpricing, over weighing goods and consumer rights instead of stating by law, consumer associations or/and self-protection or ombudsman.
- 9 The question was well answered as majority of the candidates managed to name insurance as a commercial activity which covers a business against risks. However, a few candidates stated wrong responses such as warehousing, banking and banks.
- 10 The question expected the cohort to show the likely effects of human activities on physical environment when producing bricks to sell to customers and on fishing in large numbers to sell. This question was averagely attempted as most of the candidates managed to score one mark out of two. Majority of the candidates stated that fish will be finished or extinct, hence scoring one mark, while the most common response from the candidates who got one mark on the likely effect on producing bricks, was leading to soil erosion. Among those who did not score in this question mentioned that producing bricks or fishing will increase activities, hence causing effects.
- 11 This question required the cohort to list ways of coming up with a business idea other than using experience and to show the benefit of being self-employed. And it was fairly answered by the cohort.
 - (a) This question was fairly done as a good number of the candidates managed to show other ways of coming with a business idea such as solving a problem, closing a gap in the market, modifying an existing business. But the most common response was solving a problem. Therefore, Centres are advised to emphasise more on other ways of coming with a business idea as this is the skill needed in the 21st century.
 - (b) This question was well done as the majority of the candidates managed to state the benefit of being self-employed. However, a few who did not score in this question gave general benefits of employment instead of stating that Refilwe does not answer to any supervisor, she works at her own pace, she has freedom to decide on the working conditions etc.
- 12 This question was fairly answered. An average number of the candidates managed to explain or describe how exempted goods and services are treated. Those who did not score in this question explained the treatment of zero-rated goods and services, while some gave standard rate, instead of mentioning that the goods and services are excluded from paying tax.
- 13 This question was well attempted, and it required the cohort to show their knowledge in the differences between a formal meeting and an informal meeting. Majority of the candidates were able to mention that in a formal meeting minutes are captured, and strict agenda is followed whereas in an informal meeting there is none of those. Only a few mentioned that in a formal meeting there is a formal set-up and very minimal stated that a formal meeting takes place at a designated date, whereas in an informal meeting is the opposite. However, there are those candidates who could not score in this question as they talked about the dress code and use of a certain language like English or Setswana.

- 14** The question was well answered as the majority of the candidates were able to state the duty of a secretary in a meeting as being to write minutes. Those who did not score mentioned the duty of the secretary before a meeting and those of a chairperson.
- 15** The question requested the cohort to describe posting in accounting and reconciliation, and it was poorly answered by the majority of the candidates.
- (a)** Majority of the candidates did not do well in this question. Most of them confused posting in accounting to posting letters, posting on social media or posting in advertising (posters). While others defined double entry system instead. Very few candidates managed to define posting as moving a transaction from a cash book to a general ledger.
- (b)** Majority of the candidates did not do well in this question. They generally defined reconciliation as in settlement of conflicts such as bringing two people together instead defining it as an accounting process that compares two sets of records to check that figures are correct and in agreement. Others who attempted the question gave incomplete responses. Therefore, Centres are advised to emphasise more on the terms stated in the syllabus as these terms are a foundation to the technical language in the discipline or accounting world.
- 16** This question was poorly attempted as the majority of the candidates could not name a separate entity as the accounting concept which states that the affairs of a business should not be mixed with that of the owner. Instead, they mentioned terms such as equity, drawings, separate affairs, while others gave an explanation and the effects of the opposite or the disadvantages of merging the accounts of the two entities.
- 17** The question was well answered as the majority in the cohort gave sources of income for a club as being subscriptions or donations or profit from trading activities or member joining fee or profit from fund raising activities. Those who did not score stated the source of income for profit making organisation, that is, personal savings, loans etc.
- 18** The question required the candidates to give reasons why a business may return goods to the supplier, and it was well answered by the majority. Majority of the candidates were able to state the fact of a faulty or damaged or defective goods and that of a wrong size as the common correct responses. A handful of the candidates mentioned reasons such as wrong colour, supplied late or unmet expectations. While some lost a mark by mentioning same reason in a different wording e.g. mentioning faulty and defective as two different points.
- 19** The question was well done as most of the candidates managed to define the term nominal accounts and also to give two examples of nominal accounts.
- (a)** The part question was well answered as the majority of the cohort were able to state that nominal accounts are accounts for income and expenses. Nevertheless, there are few who defined it as accounts which are not real, while some gave incomplete responses.
- (b)** Majority of the candidates managed to give examples of nominal accounts, even some who could not define the term in part (a), hence, the part question was well done. The most common correct answers given by the majority is that of rent, wages and insurance, while commission received, and expense or revenue accounts were scarce. However, among those who got the

answer wrong gave responses such as personal accounts or accounts concerning assets, while others gave examples of assets or accounting terms.

- 20** This question required the cohort to complete a table on columns of a Petty Cash Book labelled X and Y and it was well answered by most of the candidates. Majority of the candidates showed X as date and Y as details. But there was a few who swapped the expected responses, while others wrote terms like folio, PCV and stationery. Therefore, Centres are urged to emphasise more on Petty Cash Book concepts as this forms part of life skills needed to be acquired by the cohort in the world of business.
- 21** This question was averagely done as most of the candidates could state the role of accounting information in a business but could not explain it, that is, they managed to state the fact that it is for future reference only without explaining it e.g. the information would be used in the future. This response was common among those who scored either one mark or two marks. Expected responses such as indicator of viability of a business (investors would see whether the business is making a profit or a loss in its operations as an explanation) and used by potential tenders (bankers would use the information to evaluate whether a business would be able to borrow, how much and if successful, and how long it will be able to pay back as an explanation) were very much scarce or not common among them who scored in this question.
- 22** The question was fairly answered as most of the candidates stated either, inventory or trade receivables or bank or cash as examples of current assets. However, a few candidates non-current assts or gave examples of both non-current assets or gave examples of non-current assets only. Centres are therefore urged or encouraged to impart this knowledge of types of assets to their candidates for future applications.
- 23** In this question majority of the candidates did not do well because they failed to describe how the running balance method operates. They described how to balance the accounts manually instead of stating that the method operates by taking the sum of present debit and credit amounts after the previous day's balance have been deducted or taking the opening balance, and then subtract debits and add any credits/deposits etc. Nevertheless, the few who scored a mark described the method as an update of balance after every transaction.
- 24** This question was averagely answered, and it required the cohort to state the difference between a cash and a credit transactions. Almost Part of the cohort managed to state that for cash transactions payment is made instantly, while for credit transactions payment is done at a later stage. Those who could not score in this question differentiated cash and credit transactions as when payment is made through the bank, while cash transactions is when one uses cash in hand. Therefore, Centres are encouraged to emphasise more on this concepts to their candidates.
- 25** Majority of the candidates were able to score maximum marks in this question as they were able to give the components of a statement of financial position as assets, equity, current liabilities or working capital or their examples which did score. However, others gave responses that included components of the income statement which did not score such as gross profit, cost of sales, while others gave the accounting equations from different versions.

- 26** This question was poorly answered as only few candidates were able to calculate the net purchases as well as cost of sales, while others did not show the response completely as they did not indicate their working well, hence omitting the net purchases. Others added the value of ordinary goods purchased to revenue or added everything together. Others also displayed a lot of misconception in this question as they calculated well but gave the gross loss as the answer even though they calculated the cost of sales.

PAPER 2: THEORY

Comments on Individual Questions

Section A

- 1 The cohort was given a short case study in which the candidates had to complete the table by identifying one strength, one weakness, two opportunities and one threat extracted from the case study. Also, this question required the candidates to explain any two economic environmental factors which the business sited in the case study may have been subjected to. The question was somehow averagely done as part (a) seemed to be accessible than part (b).
 - (a) This part question was well done as majority of the candidates managed to give cooking skills from school as a strength, workers stealing food as a weakness, bank willing to give loans and no competitor in the village as opportunities, and lockdown due to COVID-19 outbreak as a threat. This is commendable to the Centres as they imparted critical skills of SWOT analysis process in the business environment to their candidates. However, they were those who put opportunities under strengths and weaknesses under threads. So based on this misconception Centres are still to take everybody on board to marshal this important principle.
 - (b) This question required the cohort to explain economic environmental factors which a only applicable to the scenario of the business given in the case study. And this part question was poorly attempted as majority of the candidates showed a misconception between economic environmental factors and just environmental factors as they mostly gave and explained environmental factors instead. Among those who managed to at least score something in this part question, they managed to at least mention the factors such as income (if business / customers earn more, they will be able to spend at Jingo's) or interest rate (increased rates would reduce the buying power of customers) or employment (COVID 19 may have resulted in some people losing their source of employment therefore no purchasing power) or exchange rates (when the rates are low, more goods will be bought, and the opposite is true). However, some in the cohort explained the negative effects of business activities on the environment e.g. littering, deforestation, while some gave location or population which were just environmental factors and could not score.
- 2 The question required the candidates to explain the benefits of a company named in the question of offering a trade discount when selling goods on credit within a specified period and to calculate how much will be paid to the company by buyer if the payment is made within a certain period. Also, the cohort was expected to complete by filling a cheque book. Lastly, the cohort was to give reasons why the selling company prefers to keep money at a specified bank. Generally, the question was averagely attempted, the cohort finding part (a) (i) being the most difficult and doing much better in the rest of the part questions.
 - (a) (i) The part question was poorly performed by the candidates as they failed to explain the benefit of trade discount towards the Enterprise as a business instead they explained the benefit of cash discount. Some of the candidates managed to state the benefit as Bulk Order but failed to explain it as to encourage buyers to buy more goods or to attract customers which will increase sales for the Enterprise.

- (ii) Most of the candidates scored all the marks since they calculated the amount of cash paid by the buying company (Japi Phane) after 15 days. They showed all their workings correctly leading to maximum marks. However, few of the candidates failed to make step by step calculations e.g. they failed to calculate trade discount as well as cash discount leading to loss of marks.
- (b) Most of the candidates managed to complete the cheque correctly, even though the fewer of them did not write the date correctly. Some did not close the amount in words by writing only or crossing at the end. Some also signed the cheque using their names instead of J. Phane.
- (c) This part question required the cohort to state reasons why the Enterprise prefers to keep money at the named bank, and it was well done by the most candidates. Most of the candidates advanced a reason of safe keeping cash above all other reasons such as interest earning or convenience.

3 The question required the cohort to prepare a quotation from a given scenario where Boago wholesalers would be sent it to Jabulani Supermarket after receiving the letter of enquiry. The candidates were also expected to explain the importance of warehousing and transport to the supermarket.

- (a) The candidates were asked to prepare a quotation two days after Boago Wholesalers had received the letter of enquiry. The question was poorly attempted. Most of the candidates failed to use the correct layout of the quotation. They did not include the unit price and total price columns as expected, while some did not give unit prices to items leading to loss of marks. Some of the candidates did not come up with the correct date which was supposed to be two days after receiving the letter of enquiry.
- (b) The question required the candidates to explain the importance of warehousing and transport to the supermarket mentioned. The question was well answered by most of the candidates. Majority of the candidates explained well the importance of warehousing by stating warehousing protects goods so that they are not damaged by bad weather conditions or stabilises prices by ensuring steady supply of goods or dutiable goods may be stored until duty is paid.

The cohort also explained well the importance of transport by mentioning that it avails goods to the Supermarket at the right time and quantity for customers which was the common correct response or avails goods to the customers at the right time and quality or ensures that customer reach the supermarket to buy goods or ensures that the employees report to the Supermarket on time.

Section B

4 This question required the cohort to record the transactions using the information given and to balance off the bank account at the specified period and to bring down the balance. Generally, the question was poorly done.

- (a) This part question was poorly attempted as most of the candidates could not record the transactions with proper dates i.e., they forgot to write the year, and some failed to use the stimulus given to extract and write proper details such as amounts in the correct place.

(b) The part question was poorly answered as most of the candidates did not record transactions correctly, i.e. they failed to balance the bank account correctly as they used wrong entries which led to loss of marks.

5 The question expected the candidates to update the cashbook for a specified company and to prepare a bank reconciliation statement given the cash Book and a bank statement for the given company. Generally, the question was poorly attempted.

(a) The part question was poorly done as majority in the cohort re-wrote the cash book that was given as the stimuli. Those who managed to do somehow the right thing, they wrote wrong dates in which they could not score some marks.

(b) The part question was poorly attempted as most of the candidates prepared a trial balance, while some of them prepared ledger accounts instead of preparing bank reconciliation statement.

COMMERCE AND OFFICE PROCEDURES

PAPER 1: THEORY

General Comments

Generally, the business subjects' papers assess candidates' ability to demonstrate business knowledge and understanding of the business operations and its environment, as well as displaying business and entrepreneurial skills. This is done through the ability to apply concepts, principles, techniques and solving problems in the subject area.

Comments on Individual Questions

Section A

- 1 The candidates were expected to identify the members of the channels of distribution concerning the way goods are created to satisfy the customers' needs and wants, namely producers or manufacturers, and the channels for selling to the customer in small quantities namely retailers. Majority of the candidates were able to score one mark by either correctly identifying a producer or a retailer from the description provided. However, a few candidates failed to identify the channels of distribution by giving the complete channels of distribution such as Producer to Consumer, wholesalers, channel 1, channel 3 etc.
- 2 The question was averagely done. Majority of the candidates managed to explain how land as a factor of production can contribute to the production of crops. Those who failed to come up with the expected response stated the contribution of land to production instead of stating that farmers grow crops on land which was the most common correct response or farmers harvest and sell the produce to consumers to satisfy their needs. But most candidates lost a mark for not mentioning that after growing crops, they will be harvested, and the produce will be sold to consumers to satisfy their needs.
- 3 The question expected the cohort to state the type of trade in which raw materials are bought outside the country to manufacture beds. Majority of the candidates scored a full mark for giving the correct answer as foreign trade or international. However, few of the candidates gave answers as home trade or import trade which did not attract a mark. Those who lost a mark gave answers such as retail trade, import trade, export trade.
- 4 The candidates were expected to describe a factory shop as a selling method and majority of them were able to state that Goods and Services are attractively displayed at the shop, and failed to attract the second marking point which is customers visit the shop to buy. Hence, this question was fairly attempted. However, few candidates lost marks by describing factory shop selling method as a building where goods are stored, while others explained it as a wholesaler which sells goods at a cheaper price.
- 5 The cohort was expected to show knowledge on which specialization can be a disadvantage to an employer. Majority of the candidates could not show that, rather they stated the disadvantages of specialisation to the employees and not to the employer. They gave answers like the employee will get bored for doing one job, it can lead to employees limiting their skills. Only a few candidates scored a mark for giving disadvantages of specialization to the employer by giving correct answers

like it may lead to boredom among employees and as a result become unproductive which will affect the employer, it is costly to train specialists so the employer, Fewer work improvements and absence of a worker may affect the production process.

- 6 The question was poorly attempted as most of the candidates lost marks as they were explaining the term advertising instead of promotion as used in marketing. They gave answers such as raising awareness about goods and services, informing consumers about availability of goods in the market. Candidates were expected to explain promotion as a strategy used to influence and convince a buyer to acquire a product or a service or it is a communication tool used to persuade a buyer to pay for a product or a service.
- 7 This question was averagely done as some of the candidates managed to state the requirement for obtaining a bank loan. However, a handful of candidates who did not manage to come up with the correct responses such as purpose of loan, business plan, worthiness, proof of income etc, gave too open answers such as identification documents, confirmation of employment etc.
- 8 The question was fairly answered as an average number of candidates were able to recall ways in which a consumer can be protected against unfair business practices. A good number of the candidates who gave wrong responses gave answers like educating consumers about their rights and on ways of protecting them against expired goods instead of stating by law, consumer associations or/and self-protection or ombudsman.
- 9 The question was well answered as majority of the candidates managed to name insurance as a commercial activity which covers a business against risks. However, a few candidates stated wrong responses such as warehousing, banking, advertising, production, banks etc.
- 10 The question expected the cohort to show the likely effects of human activities on physical environment when producing bricks to sell to customers and on fishing in large numbers to sell. This question was somehow poorly attempted as most of the candidates could not give the effect of brick moulding which is degradation, soil erosion and land pollution, while for fishing as being extinction and water pollution. Most candidates lost marks giving answers for brick moulding as soil will be carried away, nutrients will be lost in the soil and for fishing they gave answers like loss of ecosystem, loss of marine animals.
- 11 This question required the cohort to list ways of coming up with a business idea other than using experience and to show the benefit of being self-employed. And it was fairly answered by the cohort.
 - (a) This question was fairly done as a good number of the candidates managed to score a mark for identifying ways of coming with a business idea as brainstorming, observation, solving a problem, closing a gap in the market, modifying an existing business. But the most common response was solving a problem. Most of the candidates lost marks for writing skills and knowledge, hobbies or interest which were already given in the scenario. Therefore, Centres are advised to emphasise more on other ways of coming with a business idea as this is the skill needed in the 21st century.
 - (b) Few candidates scored a mark for giving benefits of self-employment as making own decision, not answering to any supervisor, working at her own pace, having freedom to decide on the

working conditions etc. However, a few who did not score in this question gave responses such as getting salary and increasing profit.

- 12 This question was fairly answered. An average number of the candidates failed to describe treatment for exempted goods from VAT, they described exempted goods as zero-rated goods, they are charged 12%, while others said they are cheap. Candidates were expected to describe the treatment for exempted goods and services as the goods and services that are not charged any amount of VAT, they are excluded from paying tax.
- 13 This question was well attempted, and it required the cohort to show their knowledge in the differences between a formal meeting and an informal meeting. Majority of the candidates were able to mention that in a formal meeting minutes are captured, and strict agenda is followed whereas in an informal meeting there is none of those. Only a few mentioned that in a formal meeting there is a formal set-up and very minimal stated that a formal meeting takes place at a designated date, whereas in an informal meeting is the opposite. However, there are those few candidates who could not score in this question as they stated that in an informal meeting there is no notice, while there is a notice in a formal meeting, instead of a short notice is given on time in formal meetings.
- 14 The question was well answered as the majority of the candidates were able to state the duty of a secretary in a meeting as being to write minutes. Only a few lost a mark by stating that the secretary makes sure that the meeting is in order and forms the quorum.

Section B

- 15 Candidates scored marks by stating qualities of a receptionist as knowledgeable, polite, accurate, presentable and friendly towards visitors. Few candidates lost marks for giving qualities of a receptionist as welcome visitors with a smile, greet visitors and offering a seat.
- 16 In this question the candidates were expected to describe how Taolo should correct his mistake after dropping the phone by a mistake. Most of the candidates failed this question as they described that Taolo should correctly attend to the call by saying, hello, how may I help you, do a callback or send message. Only a few candidates were able to score a mark by stating that he should replace the receiver and wait for the caller to redial, if the caller does not call back he should return the call, and he must apologise to the caller and assist the caller.
- 17 Most of the candidates failed this question as they gave reasons why businesses prefer closed plan office like no noise, less distraction which was an incomplete answer. Few candidates were able to give reasons such as there were fewer distractions as the offices are usually occupied by one or two workers, offers quiet working space which enables one to concentrate and be productive and offers a more privacy and therefore employees tend to be comfortable in those spaces.
- 18 Few candidates were able to score marks for stating uses of the computer shift key as to type capital letters and type other symbols. Most candidates lost marks for stating that the shift key is used for spacing, typing sign @, change capital letters to small letters.
- 19 Candidates scored marks for stating media used is oral communication in an office as telephone, video conferencing meeting, interview etc. Few candidates lost marks for giving answer as radio, phone, computer etc.

- 20** This question required the cohort to recall safe working environment requirement for office lighting and office windows, and it was generally poorly answered.
- (a)** Most candidates did not do well in this question as the requirements were not well written, they did not show to what extent light is needed, they gave answers such as light is needed. Few candidates scored a mark for stating that light should be sufficient in the room to allow employees to be able to see without straining their eyes.
 - (b)** Few candidates scored a mark for stating that windows should allow enough light, and ventilation should be at the appropriate level. Most candidates failed the question as they stated that windows should have air to avoid workers to suffocate, to allow workers to see their work.
- 21** This question was averagely done as most of the candidates could not define computer accessories but managed to give common inputs devices of a computer.
- (a)** Most candidates failed to describe computer accessories as they gave incomplete answer such as device added to a computer, others stated that they are computer hardware's, computer software's. Few candidates scored a mark for stating computer accessories as devices which are added to a computer to perform an additional capability or feature but not required.
 - (b)** Most candidates scored marks for giving common input devices of a computer as keyboard and mouse. Few candidates lost marks for giving input devices such as printer, scanner, monitor and USB, CD etc.
- 22** The question was well answered as most of the candidates gave correct examples of complementary close as yours faithfully or yours sincerely. Only a few candidates lost marks as they gave answers such as thank you, yours truly.
- 23** In this question majority of the candidates were able to arrange car number plates in alphabetical order, and they also scored a mark for correct answer as B900 BCX, 356 BEP and 115 BOX. However, few candidates lost marks for not arranging car number plates in alphabetical order such as 116 BOX, 900 BCX and 356 BEP, others gave BCX, BEP and BOX.
- 24** This question was averagely answered, and it required the cohort to describe the terms identification and editing in relation to text creation.
- (a)** Few candidates managed to score a mark by describing identification as leaving a space of about 10 mm after the margin space. However, most of the candidates failed to describe identification as they described it as when starting text in the Centre of the page.
 - (b)** Most candidates scored a mark for describing editing as making corrections on a typed document such as punctuations, capital letters and spacing. Few candidates lost marks for describing editing as changing something, creating and formatting text or adding some colours.
- 25** Candidates scored marks for suggesting ways for effective communication as they should avoid interrupting each other, they should be polite and use positive language, they should use simplified language, the message must be clear and logical. Few candidates lost marks for no fighting, ask questions where they did not understand and choose a group leader.

PAPER 2: THEORY

- 1 The cohort was given a short case study in which the candidates had to complete the table by identifying one strength, one weakness, two opportunities and one threat extracted from the case study. Also, this question required the candidates to explain any two economic environmental factors which the business sited in the case study may have been subjected to. The question was somehow averagely done as part (a) seemed to be accessible than part (b).
 - (a) This part question was well done as majority of the candidates managed to give cooking skills from school as a strength, workers stealing food as a weakness, bank willing to give loans and no competitor in the village as opportunities, and lockdown due to COVID-19 outbreak as a threat. This is commendable to the Centres as they imparted critical skills of SWOT analysis process in the business environment to their candidates. However, they were those who put opportunities under strengths and weaknesses under threads. So based on this misconception Centres are still to take everybody on board to marshal this important principle.
 - (b) This question required the cohort to explain economic environmental factors which a only applicable to the scenario of the business given in the case study. And this part question was poorly attempted as majority of the candidates showed a misconception between economic environmental factors and just environmental factors as they mostly gave and explained environmental factors instead. Among those who managed to at least score something in this part question, they managed to at least mention the factors such as income (if business / customers earn more, they will be able to spend at Jingo's) or interest rate (increased rates would reduce the buying power of customers) or employment (COVID 19 may have resulted in some people losing their source of employment therefore no purchasing power) or exchange rates (when the rates are low, more goods will be bought, and the opposite is true). However, some in the cohort explained the negative effects of business activities on the environment e.g. littering, deforestation, while some gave location or population which were just environmental factors and could not score.
- 2 The question required the candidates to explain the benefits of a company named in the question of offering a trade discount when selling goods on credit within a specified period and to calculate how much will be paid to the company by buyer if the payment is made within a certain period. Also, the cohort was expected to complete by filling a cheque book. Lastly, the cohort was to give reasons why the selling company prefers to keep money at a specified bank. Generally, the question was averagely attempted, the cohort finding part (a) (i) being the most difficult and doing much better in the rest of the part questions.
 - (a) (i) The part question was poorly performed by the candidates as they failed to explain the benefit of trade discount towards the Enterprise as a business instead they explained the benefit of cash discount. Some of the candidates managed to state the benefit as Bulk Order but failed to explain it as to encourage buyers to buy more goods or to attract customers which will increase sales for the Enterprise.
 - (ii) Most of the candidates scored all the marks since they calculated the amount of cash paid by the buying company (Japi Phane) after 15 days. They showed all their workings correctly

leading to maximum marks. However, few of the candidates failed to make step by step calculations e.g. they failed to calculate trade discount as well as cash discount leading to loss of marks.

- (b) Most of the candidates managed to complete the cheque correctly, even though the fewer of them did not write the date correctly. Some did not close the amount in words by writing only or crossing at the end. Some also signed the cheque using their names instead of J. Phane.
- (c) This part question required the cohort to state reasons why the Enterprise prefers to keep money at the named bank, and it was well done by the most candidates. Most of the candidates advanced a reason of safe keeping cash above all other reasons such as interest earning or convenience.

3 The question required the cohort to prepare a quotation from a given scenario where Boago wholesalers would be sent it to Jabulani Supermarket after receiving the letter of enquiry. The candidates were also expected to explain the importance of warehousing and transport to the supermarket.

- (a) The candidates were asked to prepare a quotation two days after Boago Wholesalers had received the letter of enquiry. The question was poorly attempted. Most of the candidates failed to use the correct layout of the quotation. They did not include the unit price and total price columns as expected, while some did not give unit prices to items leading to loss of marks. Some of the candidates did not come up with the correct date of 26 June 2024, instead they wrote 24 June 2024, which is supposed to be two days after receiving the letter of enquiry. They also lost a mark for layout as they prepared the quotation as if they are writing a letter, they wrote salutations and complimentary close.
- (b) The question required the candidates to explain the importance of warehousing and transport to the supermarket mentioned. The question was well answered by most of the candidates. Majority of the candidates explained well the importance of warehousing by stating warehousing protects goods so that they are not damaged by bad weather conditions or stabilises prices by ensuring steady supply of goods or dutiable goods may be stored until duty is paid.

The cohort also explained well the importance of transport by mentioning that it avails goods to the Supermarket at the right time and quantity for customers which was the common correct response or avails goods to the customers at the right time and quality or ensures that customer reach the supermarket to buy goods or ensures that the employees report to the Supermarket on time.

Section B

4 This question required the cohort to explain postal services such as courier services and recorded delivery. Generally, the question was poorly done.

- (a) (i) This part question was poorly attempted as most of the candidates could not explain courier services, rather they explained the Expedited Mail Services (EMS) stating that the mail

arrives in 24 hours instead of stating that vans deliver mail to the doorstep and the post office gives the mail priority over others and it safe as well as fast.

(ii) This question was poorly answered as most candidates explained the recorded delivery as the mail that is being recorded instead of explaining that the is collected over the counter and signed for to acknowledge receipt.

(b) The part question was well answered as most of the candidates managed to prepare a database structure well with relevant fields such as driver's name, make of the car, model of the car, year of make and the registration number of the car.

5 The question expected the candidates to prepare a savingram in a blocked style, to outline the steps of alphabetical indexing system and to explain any advantage of sending a savingram as a means of written communication. This question was poorly answered.

(a) The part question was poorly done as majority in the cohort prepared memorandum and letters instead of a savingram, only a few managed to prepare a savingram.

(b) (i) This part question was poorly attempted as most of the candidates failed to outline the steps for filing the savingram manually rather, they only stated the point of locating the file leaving out the facts of taking the file for external correspondence and that of looking for alphabets as per the index system. Some however, explained electronical filing, where they only managed to give points on clicking the file and saving the file in which they did not score. Centres are advised to encourage their candidates to answer questions as requested.

(ii) Few candidates were able to give an advantage of sending a savingram as saving time and being used for future reference but failed to explain the points.

PAPER 3: ALTERNATIVE TO COURSEWORK

- 1 (a) This question was not well answered by almost all candidates. The Candidates failed to state a way of developing business idea as they gave wrong answers such as observation, brainstorming, market research etc. Candidates were expected to write solving a problem as the correct answer.
- (b) Some of the candidates managed to score a mark as they were able to state the correct stage of production being the tertiary stage. However, some of the candidates lost the mark as they gave wrong answers like primary and secondary production.
- (c) This question was not well answered by most of the candidates as they gave wrong answers like being able to make profit and attracting more customers. The correct responses expected were; convenience and cost effectiveness since selling ready made milky ice pops does not require preparation and its cost saving since they do not have to buy any ingredients.
- (d) Fewer candidates were able to score at least one mark on this question as they managed to identify the school tuckshop as a potential competitor. They however lost the second mark as they gave wrong answers e.g. students, teachers, street vendors not specific to the business.
- (e) (i) Most of the candidates failed to write questions aimed at establishing customers buying habits. Some candidates wrote questions addressing prices, competitors etc, which was not a requirement. They were expected to write the following questions; (1) How often do you buy ice pops, (2) How many ice pops can you drink in a day, and (3) At what time of the day would you prefer to buy ice pops?
- (ii) Poorly answered by most candidates as they failed to explain advantages of forming a private limited company. They instead gave wrong responses like; it saves time instead of stating that it can raise large sums of money and that it is bigger in size and enjoys bulk buying.
- (f) (i) This question was not well answered by almost all the candidates. They failed to define an organisational structure, though a few had an idea but failed to correctly put it in writing. They were expected to write; an organisational structure is a visual representation of different levels of responsibility in a business.
- (ii) Candidates failed to explain duties of Dudu a purchasing manager and gave wrong answers such as supervising workers. Instead of giving answers like; requesting for quotations, ordering or buying stock of ice pops.
- (iii) Most candidates were clueless as they gave irrelevant answers to this question. They gave ways of protecting the environment while a few who understood the question gave ethical issues of other departments like marketing. The correct answers expected were; ensure they sell ice pops at the right price or do not sell expired ice pops or give the right change so as not to cheat customers.
- (iv) The part question was not well answered by most candidates as they failed to explain the benefits of having start-up capital. The expected responses were; to buy stock of ice pops, buy electricity or pay their salaries.

- (g) (i)** Wrong answers were given for this question by almost all candidates. They gave wrong answers like; to know how much profit a business makes instead of stating that it will help them to plan ahead and project how the cash is likely to be used.
- (ii)** This question was fairly answered by candidates. Some candidates were able to score at least two marks for value B. However, some candidates were giving wrong answers indicating lack of understanding.

Answers: (a) P80 (net cashflow + opening balance, P80 + P00)
(b) P500 (cash sales + credit sales, P400 + P100)
(c) P136 (Total receipts – total payments, P500 – P364)

- (h)** Majority of the candidates failed to score marks as they gave wrong answers. A few scored two marks for stating the correct promotional methods such as use of free samples, buy one get one free, personal selling, but lost marks for explanations as they failed to explain the promotional methods.