

PRINCIPAL EXAMINER'S REPORT



BOTSWANA
EXAMINATIONS
COUNCIL

JCE BUSINESS SUBJECTS

2023

General Comments

Candidates are expected to show their ability to relate facts and apply simple business techniques in different scenarios, demonstrate the skills of recording and processing information, storing and managing business information. Some Candidates were not able to demonstrate the skill of recording and processing business information properly. Others were able to simply relate facts, correctly perform simple business calculations. However, there were those who were able to apply business concepts. There were some instances where others left some questions unanswered.

COMMERCE AND OFFICE PROCEDURES

PAPER 1

Section A

- (a) Most Candidates were able to define production correctly as provision of goods and services to satisfy human needs and wants. Others used correct key words such as making goods, providing services and were able to give a clear definition. Very few failed to give the correct answer as they were defining Commerce as trade. Some addressed the making of goods and left the service part or addressing the provision of services, leaving the making of goods.

(b) The question was not well answered as most Candidates were not able to define privatisation. They were defining private limited companies, wholesalers, or retailers. Some Candidates gave the correct definition as selling of government owned businesses to private buyers and others used words such as 'exchange or bought by individuals' and this showed that they had an idea of what privatisation is.
2. Almost all Candidates managed to give correct description stated as:

End user of the product - Consumer

Provider of goods and services - Producer

Very few failed to give the concept as they gave irrelevant answers such as

End user of product - Manual Filing, production and needs.

Provider of goods and services – Manufacturers and retailers.

3. Most Candidates did not do well in this question as they gave the benefit of consumers as their answer. They gave answers like break bulk to consumers, retailers sell goods cheaper to consumer. Others focused on functions of retailers. Very few were able to explain the benefit a retailer gets from buying from wholesalers by giving correct answers such as:

Breaking bulk - Retailer buy goods in small affordable quantities from a wholesaler since the wholesaler buys from a manufacturer in large quantities then packages in small quantities for retailer.

4. More Candidates failed this question as they wrote permanent employee as a worker who is working permanently and is paid money every month. Some stated that a permanent employee is the one who works for the government. Few managed to describe permanent employee as they gave correct answers such as employment on full time basis, have regular scheduled weekly hours, contracts last for 12 months or more and is entitled to terminal benefits.
5. Most students were able to state the correct types of large-scale retailers in Botswana which are supermarket, hypermarket, departmental store, chain stores, and cooperative retailers. Very few were not able to give correct answers as they were stating small scale retailers such as:
- Hawkers, while some were giving examples of supermarket like Choppies Supermarket, and Spar Supermarket.
6. Most Candidates managed to only state. Some addressed the spending of money that it should not be all used and there must be change. The answers were irrelevant to the question. Only few managed to explain durability as a quality of money. They gave correct answers which is the ability of money to withstand physical wear and tear so that it must be used over a long period of time.

7. Most failed to explain ethical consideration to be observed when manufacturing a product rather they gave answers addressing price of a product. Some were able to give correct answers which were the manufacturer should use the right quality material or ingredients, not shoddy goods so that the material or ingredients are non-hazardous. The product should be labelled with correct information so that a consumer knows the material or ingredients used. Other relevant points accepted were proper disposal of waste and not testing product on animals.
8. A fair number of Candidates were able to correctly label the diagram as:
- X-** Letter of Enquiry
 - Y-** Price List, Catalogue, Quotation
 - Z -** Order
- Others wrote incorrect answers such as:
- X-** Payslip, Parcel, Phone, Card
 - Y-** Gifts, Horizontal
 - Z-** Credit, shipping
9. Candidates were able to give the correct answer as lay bye.
Few gave incorrect answers such as monthly accounts, labour and discount.
10. Most Candidates failed to give example of a statutory deduction. They gave answers like insurance, medical aid which address voluntary deduction. The expected answer was pension and income tax.
11. Candidates were expected to give one way in which a seller may benefit from offering a trade discount. Some did not understand the question at all as they explained that the seller will enjoy interest that he will charge on cash paid by customers. Others gave correct answers such as for the seller to sell the stock fast.
12. Candidates attempted the question well as they explained how Tsamao would benefit as a teacher from specialisation in Commerce and Accounting. They gave answers such as, by repeating the same process, Tsamao can be skilled at teaching and can perform the task quickly. Tsamao can master teaching Commerce and Accounting and

would understand concepts easily and would be more experienced. The expected answers were, increased efficiency because she would be able to focus on Commerce and Accounting only as well as being more innovative since she would be offering the same content over and over.

13. Most Candidates answered the question well by giving types of banks as Commercial banks, Central bank, Development bank and Savings bank. Some gave wrong answers such as Offshore banks and Statutory banks.

Section B

14. Most Candidates managed to provide the correct answer as the acceptable way of behaving towards other people.
- 15.(a) A few Candidates gave paper sizes as answers which was wrong. Others mentioned irrelevant answers such as house planning, pictures, newspapers and sketching. Those who were able to write the correct uses of A1 paper gave answers such as making posters, drawings and charts.
- (b) Most Candidates repeated answers they provided for the use of A1 in question 15(b) for A3. They failed to differentiate between the uses of A1 and A3 papers. The few that managed wrote for making charts, labels and drawings.
- 16.(a) Most Candidates stated that expedited mail service, post office, private bag are used to send legal documents which was completely wrong. Only a few Candidates managed to give the relevant answers which is the registered mail.
- (b) Most Candidates failed this question as they were giving reasons for the wrong postal service such as, they deliver goods door to door, they deliver goods within 24hrs. Few Candidates stated the correct reason as used to send valuable items and it is easy to know if the documents were safely delivered.
17. Majority of Candidates wrote the correct answer as resolution minutes. However, there were a few who gave wrong answers such as formal meeting and informal meetings.

Most failed to describe the types of minutes stated. Instead, they confused the two types of minutes which are narrative and resolution minutes. Few described what minutes are instead of the types of minutes. Candidates were expected to write that narrative minutes record individual member's point of view and reasoning that led up to a decision. Resolution minutes record only proposed motions and seconded decisions during a meeting.

18. Almost all Candidates failed to state the use of the tabular key on a computer. They gave answers like it is used for spacing text. Some left blank spaces.
19. (a) A few Candidates got it correct as they indicated that the circulation slip is a slip that is attached to the letter to be signed by managers who sign it to show that they have seen the letter. Most failed this question as they stated that it is used to record stamps bought, record visitors and what customers bought.
- (b) The question was not well addressed as most Candidates failed to state how the remittance book is used. They gave incomplete answers such as to record money in the business and to record cheques. Only a few Candidates managed to score a mark as they indicated that the remittance book is used to record all money and values items received by the organisation or business through the post office.
- 20.(a) Most Candidates gave characteristics of filing instead of reasons for filing. They gave answers such as to find documents easily, to retrieve them fast when needed and for legal purposes. Few managed to give correct answers which are for future use, for quick reference, to keep documents clean, tidy and secure.
- (b) (i) Few Candidates correctly identified vertical filing method. However, most failed to identify the filing method as they gave answers like drawer, filing cabinet and horizontal filing.
- (ii) Most gave answers like vertical filing, alphabetical filing and numerical filing which was incorrect. Candidates were expected to give lateral filing as the answer.
21. Most Candidates failed this question as they explained petty cash as the money used to pay for small expenses in an organisation and that the petty cash is given to the finance

department. Only a few indicated that the money given at the beginning of the period is called cash float. They were expected to outline that the petty cashier is given a fixed amount at the beginning of the month and then the money spent for a period requires petty cash vouchers to account for the money spent. The total spent is replaced to restore the float before the beginning of the next period.

22. Only a few Candidates got the correct answers which are data, record and field. Some confused data with field and record while others gave irrelevant answers.
- 23.(a) Most Candidates failed to state the likely effects of touching the chemical with bare hands as they gave answers like, get burnt and explode which was wrong. Candidates were expected to state that she may develop skin irritation, skin rash and discolouration.
- (b) Few Candidates indicated that the effect of cleaning office floor without wearing a mask is that she may get teary eyes, eye rash, effect to respiratory system, cough and swollen eyes which were correct. However, most gave answers like one may die or one may have health problems without being specific.
24. Most Candidates only stated the benefit of working from an open plan office which are team spirit, communication being fast and easy as well as easy supervision, but failed to explain the benefit stated. They were expected to state a point then expand it.

PAPER 2

Section A

- 1.(a) Generally, Candidates were able to complete the components that were missing in the structure. Only a few were not able to complete the structure with the correct Aids to trade.
- (b)(i) Almost all Candidates managed to classify the items given into needs and wants. Few were able to give only one correct answer on both needs and wants.



- (ii) Most Candidates did not manage to describe the effect of inflation on Lesly's savings. Instead, they mentioned the decrease in interest rate and decrease in the money saved by Lesly instead of the decrease in the value of the money saved.
- 2.(a) Most Candidates failed to mention the correct pay rate used to pay Malebogo Dingalo, but they were able to explain how she would be paid. Only a few were able to state and explain the correct pay rate which was time rate.
- (b) Majority of Candidates were able to fill in the pay slip correctly and only a few were not able to fill in the correct figures.
- (c) Most Candidates were able to identify the voluntary deduction from Malebogo's pay slip. Only a few gave the wrong answers.
- 3.(a) Majority failed to give the full description of the items bought for example, 10 1 litre milk instead of 10 cases of 1 litre milk but did well on the addresses and the layout.
- (b) Most Candidates did not calculate the VAT on the taxable items correctly. Majority included the non-taxable items. It shows that Candidates did not know the taxable items.

Section B

- 4.(a) Majority of Candidates managed to give the correct answers for back and feet postures but failed to describe the correct posture for wrists. They mostly described posture for fingers instead of wrists.
- (b) Most were able to outline the steps which should be followed when handling outgoing mail. However, some of them confused the outgoing mail with the incoming mail.
- 5.(a) Most Candidates were able to identify the job titles for Tebogo but failed to identify for Neo which is a switchboard operator.
- (b) Majority of Candidates failed to state the steps to be followed to save typed minutes in correct order. Only a few were able to state two steps.
6. Most Candidates failed to identify any two key points a good speaker must consider when making any oral presentation. Instead, they mentioned the qualities of a receptionist.



COMMERCE AND ACCOUNTING

PAPER 1

Section A

1. (a) Most Candidates were able to explain production correctly and those who failed were stating only the buying and selling of goods.
(b) A few Candidates managed to explain privatisation correctly and those who failed gave answers for nationalisation, unlimited companies and business owned by individuals.
2. Majority of Candidates managed to identify the concept described correctly. Those who did not manage confused a producer with consumer and some instead of consumer they stated customer, consumer goods, producer goods and manufacturer.
3. Most Candidates failed to show the benefits to a retailer when buying from a wholesaler. They rather gave benefits of a consumer to a retailer. Some explained breaking bulk in general but not in relation to retailers only.
4. Most were able to describe a permanent employee. Some described a temporary employee, wage employment and workers who receive wages.
5. Candidates in almost all Centres managed to state the different types of large-scale retailers found in Botswana. Few who failed stated examples of the types such as Choppies, Spar Supermarket, while others gave types of small-scale retailers.
6. A few Candidates managed to explain durability as the quality of money correctly. However, some failed as they explained money as store of value, it must be stored in the bank, uniformity and being recognisable.
7. Most Candidates failed to explain the ethical issues in manufacturing a product for sale. They provided answers such as customer availability, described market research and manufacturing.
8. Most Candidates managed to identify the documents illustrated in the business process involving a transaction between a buyer and a seller at the beginning and those who failed gave answers such as credit note and ATM card.



9. Candidates in most Centres managed to state the type of credit trading correctly and those who failed gave hire-purchase, monthly account, monthly payment which was incorrect.
10. Majority managed to give an example of a statutory deduction and those who failed gave examples of voluntary deductions such as medical aid, insurance and rent.
11. A few managed to explain the benefits to the seller of offering a trade discount. Some however, gave benefits to the buyer while others gave benefits of a cash discount such as encouraging prompt payment.
12. A few managed to explain the benefits of specialisation and those who failed gave benefits of job opportunities after studying Commerce and Accounting such as starting own business and earning profit.
13. A few managed to give types of banks and those who failed gave discount bank and examples of commercial banks such as FNB and Absa.

Section B

14. (a) Majority of Candidates answered this question well because they were able to define current liabilities. A few that did not do well were confusing them with current assets. Some defined liabilities while others defined long term liabilities. A very few did not attempt this question.
(b) Few Candidates did well in this question. The majority defined it as a statement that shows a debit or a credit; a book that shows a debit or a credit; a book used in the business to record or rather defined double entry system. Others defined cash flow, cash and or credit sales. Some Candidates did not attempt this question.
15. An average number of Candidates did well in this question as they were able to show the effect of the transaction well on both assets and liabilities. Others managed at least one correct response, more especially on assets. A good number gave multiple responses, some of which contradicted each other, such as an increase, decrease or no effect, instead of giving only the correct one per element. Others wrote responses



such as debit, credit, office furniture and office mart, while others tried to define the two terms instead. Very few blank spaces were observed in this question.

16. Majority responded well to this question. However, others gave reasons for preparing a trial balance, final accounts, to check if the business made a profit or loss instead of giving the reasons for balancing off accounts.
17. This question was well answered by majority of Candidates. They described the credit transaction well even though some were not able to show both the exchange of goods and services and when the payment is made. Some described a specific type of credit trading such as hire purchase, lay-by and deferred payments, while others just defined a transaction. Very few blank spaces were observed in this question.
18. This question was well answered by the majority. They were able to differentiate bookkeeping and accounting. Those who did not do well gave similar responses for both which made accounting and bookkeeping appear to be the same, while others swapped the responses. Some gave only one response while others repeated one correct response. Few others left blank spaces.
19. This question was not well answered by majority of Candidates since most of them were stating ways in which a business may use computerised accounting not necessarily the spreadsheet. Others confused it with the spreading of information as they gave responses such as for advertising and for communicating. Some gave examples of documents and accounts which can be prepared using a spreadsheet. Few Candidates left blank spaces.
20. The performance in this question was average. Most did not do well in this question as they wrote incorrect responses such as debit side, left or right side. Some wrote statements that were either a repetition of the question or just being far from what was required. It was attempted by almost all Candidates.
21. This question was well answered by majority of Candidates. They were able to calculate the amount of subscription or balance the given subscription account well. However, some of those who balanced the subscription account did not show the dates. Others

did not show the totals on both sides as required. Some who calculated just added the amounts on the credit side and did not complete their work. Others subtracted P800 from P2 000, then added P9 000, which was incorrect. Some showed their working but gave wrong responses with extra zeros such as P 98 000 and P 78 000. A very few of them left blank spaces, while others gave correct responses without showing their workings.

- 22.(a) This question was not well answered by most Candidates. Some stated that they are books that are used to record all business transactions in reference to the preparation of accounts.
- (b) Majority did well in this question. They were able to give examples of source documents correctly. However, some gave books of accounts such as ledgers.
23. This question was not well answered by majority of Candidates because they were not able to record a contra-entry in the cash book. They had made entries such as Mageu, drawings, and business use in their cash book. Some swapped entries or wrote the amounts in the wrong columns. Others completed the details column well but decided to fill in both the amount columns, spoiling their responses.
24. This question was well answered by most Candidates. Those who did not do well were stating to calculate tax to be paid by the government. Some gave responses such as the government will provide employment while others wrote to check if the business is making a profit or a loss. As for managers, almost all stated that the information is used to check if the business is making profit or loss but could not state the action taken thereafter.
25. The question was well answered by the majority. Others, however, were not able to identify the current assets from the list that was given hence wrong calculations. Some added everything.
26. Only a few Candidates did well in this question. They could relate it well to the format of statement of financial position which helped them to give the correct answer. Majority of the Candidates added all the given information, while others subtracted drawings and

added opening capital to the net assets which spoilt everything. Some of the Candidates gave multiple and wrong solutions in this question, while a very few left it unattended.

PAPER 2

Section A

1. (a) Almost all Candidates were able to complete the structure of the scope of commerce correctly. However, a few Candidates lost marks under “P” instead of labelling it as Aids to trade, they labelled it as commercial activities.
 - (b)(i) Majority were able to classify the list of items in the question as needs and wants. Few Candidates were unable to classify the items. Instead they just put them under one heading as needs or wants.
 - (ii) Only a few Candidates were able to outline the effects of inflation. Most were addressing the benefits of keeping money in a savings account and not the effects of inflation on the money in the savings account.
2. (a) Most Candidates failed to give the correct pay rate system as time rate as given in the scenario. They confused the correct answer with other methods of pay rate such as piece rate. However, they were a few who were able to give the correct description.
 - (b) Almost all Candidates managed to complete the payslip correctly. Only a few failed to list all the deductions given.
 - (c) Almost all Candidates were able to identify the voluntary deductions from the payslip. However, a few identified income tax and pension as voluntary deductions which were incorrect.
- 3(a) Majority managed to write the addresses correctly with the correct date as given. Some gave wrong names of business not provided in the scenario. Instead of Noway, they came up with their own business names. Majority were able to make correct entries on the invoice, showing clearly, the description of the goods, quantity, unit price and

total price. However, there were some who confused the invoice with a formal letter by writing salutations.

- (b) Only a few Candidates managed to calculate VAT on dutiable items from the invoice, which was only Simba chips. Majority calculated VAT on all the goods in the invoice including non-dutiable ones.

Section B

- 4.(a) This question was fairly answered by Candidates as some were able to prepare the correct income statement showing the right headings and the correct items under the subheadings. However, there were some who prepared the correct layout of income statement but missed to add other items to the gross profit. Some added the rent received to the expenses while others did not include it in their income statement. Some Candidates prepared a trial balance while others prepared a statement of financial position instead of the income statement.
- (b) Majority did well in this question as they were able to prepare the correct statement of financial position with clear subheadings of non-current assets, current assets, current liabilities and financed by part. However, there were some who did not do well as they included wrong items under the subheadings, for instance, they wrote non-current assets under current assets.

PAPER 4

- (a) Most Candidates did not understand the scenario or could not use the scenario given to answer the question. Most wrote ways of developing a business idea like brainstorming.
- (b)(i) Some Candidates gave an incomplete answer as they omitted the key words such as profitable or a business that can succeed as a key point. Others had no knowledge on the concept of a feasible business idea.

- (ii) Majority of Candidates did not answer the question well as they did not understand what the question wanted. They described the information that one would get using a questionnaire instead of how they would benefit from using a questionnaire. They answered it like question b(iii) that required two pieces of information that market research could yield. They described the information that one would get using a questionnaire instead of how they could benefit from using a questionnaire.
- (iii) A few Candidates displayed understanding of the question. Most responses given were the price, customers' willingness to buy and customers' preferences, but Candidates failed to give the outcome of the points given. Some failed this question as they did not understand it.
- (c) Most Candidates wrote only the sub elements instead of the key elements of a business plan. For example, instead of writing marketing plan, Candidates gave promotional technique, start-up cost, selling price, business objectives as answers. Some wrote sub elements from the same business aspect.
- (d) This question was fairly attempted by some Candidates as they showed understanding of what the question wanted. They got the expected answers correctly such as more capital contributed. However, they failed to explain the effect of having more capital as partners. Quite a few gave general benefits of a partnership without relating it to the scenario and also did not give outcomes of the benefits.
- (e) (i) Most Candidates failed this question as they defined start-up capital using the word "start" instead of using key words such as initial expenditure. Defining using the same word is unacceptable and does not reflect understanding of the concept asked. Only a few Candidates were able to answer the question as expected as they stated that start-up capital is the money used to pay up the initial expenditure of a business.
- (ii) Most Candidates failed this question as they explained the uses of money borrowed from the school PTA like; "They would use the money to buy equipment, buy printers". This reflected that they did not understand what was required of them by the question.

They question wanted the advantages of borrowing money from the school PTA such as flexible paying period and low interest charged.

- (f)(i) Most Candidates used the word operating to explain operational costs which was not allowed. They were expected to define operational cost as the cost of financing day to day activities of a business, which only a few Candidates were able to answer.
- (ii) Majority of Candidates did well in this question as they were able to describe the positive effect of the business on the physical environment and its benefit, such as, it would reduce litter and leave the physical environment clean which was correct. Only a few Candidates failed this question as they wrote the negative physical effects of the business on the physical environment like soil erosion which was wrong.
- (g) Majority of Candidates did well in this question as they applied the 4Ps, that is, Price, Product, Promotion and Place. Only a few Candidates did not attempt this question at all.
- (h) Most Candidates did not do well in this question as they stated the method of selling and explained it which was wrong. They were expected to describe how they would do it, that is; take the camera and move around to take customers photos.
- (i) Office Procedures Candidates showed no knowledge of income statement as most were randomly listing items (both revenue and expenditure) whereas in Accounting, a fair number of Candidates did well as they were able to calculate revenue and showed their workings. Some, however, wrote the total revenue without showing their working.