THE UNITED REPUBLIC OF TANZANIA

NATIONAL EXAMINATIONS COUNCIL OF TANZANIA

ADVANCED CERTIFICATE OF SECONDARY EDUCATION EXAMINATION

152/2 **COMMERCE 2**

(For Both School and Private Candidates)

Duration: 3 Hours **Year: 2025**

Instructions

1. This paper consists of sections **seven (7)** qustions.
2. Answer **five (5)** questions. Question umber **one (1)** is compulsory.
3. Each question carries **twenty (20)** marks.
4. All writing must be in **blue** or **black** ink, **except** drawings which must be in pencil.
5. Communication devices and any unauthorised materials are **not** allowed in the examination room.
6. Write your **Examination Number** on every page of your answer booklet(s).

Answer **five (5)** questions. Question **one (1)** is compulsory

1. For the Tanzania Revenue Authority (TRA) to maximize tax collections, it is not necessarily to obey principles of taxation. Basing on the principles of taxation, criticize this statement by giving six points.

2. Tanzania is among the countries facing international trade barriers in its international trade operations. In six points, validate this statement by giving examples.

3. Different societies in Tanzania experienced the importance of cooperative societies in their community. However, most of the cooperatives had poor endings. Explain three factors that lead to poor endings and suggest three ways for the success of the cooperatives.

4. One of the organisations uses alphabetical order filing system in keeping its office documents. In three points, suggest how this system would simplify the organisation's work and give three challenges that the organization would face in using the system.

5. Exporters include the expenses incurred in transporting the goods to the importers in determining the price for the exported goods. In nine points, suggest the terms of sale that exporters use in price quotation.

6. In modern business, packaging and packing are inevitable. Justify the validity of this statement by using six points.

7. Imagine your school projects had a total of 20 million Tanzanian shillings and the school is planning to buy a school vehicle from Japan. Suggest to the school project committee six sources of information that would be useful to make the plan successful.