



EXAMINER'S REPORT

SUBJECT:	Accounting
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GRADE:	12	PAPER:	1
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DATE OF EXAMINATION:	November 2008	DURATION:	3hours
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1. ANALYSIS OF QUESTION BY QUESTION PERFORMANCE OF THE CANDIDATES

Give a detailed account of how the candidates performed in each question. In doing this, the following steps should be followed:

- 1.1 The aim/objective for setting the question (what skills, knowledge, values and attitudes were being tested by asking the question)
- 1.2 Relevance or relation of the question to the Los and ASs.
- 1.3 How did the candidates perform in the question?
- 1.4 Where and how did candidates lack or fail in giving an appropriate answer to score high marks in the question?

QUESTION 1

Basic concepts and ledger account on company and VAT were assessed. Many educators would not have dealt with VAT in this way (i.e. transaction analysis). Candidates who knew their work answered favourably. The company transactions were adequately analysed.

QUESTION 2

A major part of this question assessed the cash budget that is also an important part of the syllabus and will appear in the future. Learners who fail to read and understand the question have not responded appropriately. Analysis and interpretation skills were also tested. It is important for learners to re-read to understand questions fully to do justice (time wise). Q 2.1.2 very open ended. Some learners would probably state increase or decrease. Refer to comment on marking guideline. It is evident that this section may have not been covered in grade 11, therefore learners could not interpret and analyze correctly.

QUESTION 3.

This question on manufacturing and cost concepts is being tested for the first time at grade 12 level. It was a mark booster for those who responded well whilst there is cause for concern whereby calculation mistakes and not showing working by some learners prevented them from doing well. Some learners might not have been exposed to managerial and internal control type of questions.

QUESTION 4

This question tested a variety of skills such as reading, calculations, interpretation, understanding and auditing. A good mix of Grade 11 and Grade 12 work was covered. Learners had to adapt themselves, for it was not a straight forward question if one wishes to obtain full marks. Many learners struggled, with the higher order questions. Not all learners were able to tackle income statement intergraded with ratio analysis. Also the auditing questions responses showed lack of exposure in the classroom. High fliers enjoyed this question and scored well.

QUESTION 5

Cash Flow and interpretation.
There was too much of reading, calculations, interpretation, analysing and commenting. Previously, this type of question was posed as a higher order question needing analytical skills. Those learners who were not on par in terms of ability found it difficult to cope. Some learners left huge sections of this question unanswered and some learners wrote mini essays to earn marks between 0-10 out of 70marks. Had learners revised their exemplars and preparatory paper they would have been comfortable in responding. Due to time being a major factor in completing this paper, this question could have been placed earlier. It is also possible that some learners left this question to be answered last.

QUESTION 6

Fixed assets and internal control.
Skills in interpreting, analysing, evaluating and reporting were tested in this question. Learners who do not fully understand internal control concepts or had insufficient practice have found it difficult to cope. Again lack of reading, understanding and comprehension skills were evident in many responses.

7. ANY ADVICE THAT YOU COULD GIVE TO EDUCATORS IN HELPING THE LEARNERS TO REACH THE EXPECTED LEVEL.

EMS does not do justice in preparing learners for Accounting in the FET phase. Like in the past Accounting should be made compulsory from Grade Six, so as to provide learners with skills to cope with financial aspects in real life. Hence, the department should intervene by work shopping educators to be more effective in assisting learners and providing proper support material to educators and learners.

8. ANY OTHER COMMENTS

It is about time that the education department give Accounting the same amount of importance as in Mathematics, Science and the Languages. The rate at which learners are dropping out of Accounting is of very serious concern. Last year there were about 30 000 learners in accounting and this year we had about 17 000 entries. The reading of comments made in the previous reports will help in bringing about some change in the drop out rate. An upward adjustment between 12 to 15% is suggested.

SIGNATURE OF EXAMINER/MODERATOR: J. T. Chowhan



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