basic education
Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

QUALITATIVE ANALYSIS OF LEARNER RESPONSES
AND
EVALUATION OF THE QUESTION PAPERS (PER PAPER)
NATIONAL SENIOR CERTIFICATE 2025
WESTERN CAPE EDUCATION DEPARTMENT

SUBJECT	**ACCOUNTING**		
QUESTION PAPER	**1**	**2**	**3**
DURATION OF PAPER	**2 Hours**		
INTERNAL MODERATOR	**Janice Conradie**		
CHIEF MARKER	**Gretl Maree**		
DATES OF MARKING	**FROM: 29 November 2025**	**TO: 10 December 2025**	
HEAD OF EXAMINATION	**MS LM BREDENKAMP**		

REPORT 2: QUALITATIVE ANALYSIS OF LEARNER RESPONSES

SECTION 1: ***(GENERAL OVERVIEW OF LEARNER PERFORMANCE IN THE QUESTION PAPER AS A WHOLE)***

Majority of the candidates attempted all questions as far as possible. Despite these attempts, the quality of the answers still seems to be lacking and many centres did not perform well. Stronger centres performed well but it is clear that they struggled to finish and started rushing towards the end.

SECTION 2: ***COMMENT ON CANDIDATES' PERFORMANCE IN INDIVIDUAL QUESTIONS***
(It is expected that a comment will be provided for each question)

QUESTION 1

(a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered?

- Calculation of closing stock and Ordinary share Capital Note (OSC) was mostly well

answered with candidates scoring maximum marks for those questions.

- Compared to previous years, better attempts were made to the Statement of Financial Position. Many candidates do not see the link between calculating the correct closing stock in 1.1 and OSC amount in 1.2 and transferring that amount in the Statement of Financial Position (SOFP).
- Candidates struggled with the calculations of the Directors Fees and Rent Income adjustment.
- Candidates battled with the transfer of the overpaid debtor account.
- Many candidates also struggled with the Shareholders Equity (SHE) calculation, having to make use of Return on Shareholders' Equity (ROSHE) indicator to calclulate the correct amount.
- Calculation of the Non-Current liabilities taking into account interest capitalised and current portion of the loan, was marginally better, showing better understanding thereof. Weaker centres still do not know how the calculations work in the SOFP and method marks are lost.

(b) Why was the question answered poorly? Also provide specific examples, indicate common errors committed by learners in this question, and any misconceptions.

Adjustment calculations were asked differently than previous years and for candidates found it challenging. Using ROSHE to calculate SHE was also a challenge given the different aspects of the ROSHE formula – fraction, average, etc, and has not been presented before. Candidates with a strong Mathematical background faired better with this calculation. Some candidates wasted a lot of time trying to complete the Retained income note for this calculation.

(c) Provide suggestions for improvement in relation to Teaching and Learning.

Exposing candidates to more alternative ways adjustments can be asked. Linking Financial Indicators with Financial Statements when teaching so as to create a better understanding. Candidates' continuous exposure to formats of the statements with notes is of utmost importance.

(d) Describe any other specific observations relating to responses of learners and comments that are useful to teachers, subject advisors, teacher development etc.

Classroom activities must include the various levels of adjustments and not only the basic ones. Reading and interpretation of the given information must be enhanced during classroom practices.

QUESTION 2

(a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered?

Was generally well answered.

(b) Why was the question answered poorly? Also provide specific examples, indicate common errors committed by learners in this question, and any misconceptions.

- Candidates who answered poorly, simply did not know their work.
- They did not know what the difference between the various sections of the Cash Flow Statement (CFS).

- The presentation of question 2.1 confused learners given the format. Dividend Pay-out Policy calculation is still a challenge.

(c) Provide suggestions for improvement in relation to Teaching and Learning.

- Candidates continuous exposure to formats of the statements with notes is of utmost importance.
- CFS must be taught as a complete statement with the notes (especially reconciliation of net profit).
- Candidates must show calculations to earn part-marks and this must be enforced/emphasised in the classroom.

(d) Describe any other specific observations relating to responses of learners and comments that are useful to teachers, subject advisors, teacher development etc.

The notes to the Cash Flow Statements should be enhanced during classroom activities and regular informal assessments.
Candidates must be able to complete a full Cash Flow Statement as well as how to deal with sections of the CFS on its own.

QUESTION 3

(a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered?

The question was generally well answered.

(b) Why was the question answered poorly? Also provide specific examples, indicate common errors committed by learners in this question, and any misconceptions.

- Candidates compared companies with each other instead of with external factors. Hence the suggestion below to divide this type of question into sections to provide more clarity for the candidates.
- In instances where an indicator, trend and figure were required for 1 mark, many candidates lost out.
- Candidates could not accurately compare ROTCE and ROSHE to the correct interest rates.
- Candidates did trends where they had to compare and compared where they had to show trends.
- Comparison between Net Asset Value (NAV) and Market price is still a challenge. Candidates at times provide more than one calculation for the figures with trends, and this could also negatively impact on the time to complete the question paper.

(c) Provide suggestions for improvement in relation to Teaching and Learning.

- Clearer phrased questions.
- Exposure to more financial indicators questions and how they are asked differently.
- Candidates must be allowed to engage with the various types of activities.

(d) Describe any other specific observations relating to responses of learners and comments that are useful to teachers, subject advisors, teacher development etc.

Suggestion to the layout of the question – Divide the question into subtopics where comparing ONE company with figures and explanations, and another section with TWO companies

compared to each other.

QUESTION 4

(a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered?

- Generally, well answered and candidates were able to score good marks.
- Better attempted question than in previous years.

(b) Why was the question answered poorly? Also provide specific examples, indicate common errors committed by learners in this question, and any misconceptions.

- Question 4.1 many candidates gave the option of creating a good image as well as increase potential investors, but this was only awarded 1 mark.
- A few candidates used King Code and tax benefits.
- Many candidates got confused with Question 4.2 presentation of the template in the answer book and sometimes wrote the answer in the wrong section. This was challenging to mark.
- Many candidates were not able to score the marks for the definition of insolvency and used 'current debts' and debtors in their answers.
- Many candidates lost the mark for "liabilities remain unchanged" for Question 4.4 as they responded that the liabilities decreased.
- Candidates correctly identified assets increase but then go on to explain that the cash will be used to pay off liabilities which then decreases.

(c) Provide suggestions for improvement in relation to Teaching and Learning.

Candidates to be aware of mark allocations and use this as a guide. Continuous exposure to past papers Question 4 to get a feel of the various scenarios that can be presented.

(d) Describe any other specific observations relating to responses of learners and comments that are useful to teachers, subject advisors, teacher development etc.

Candidates must be exposed regularly to corporate governance type of questions during classroom engagements.