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	**HOURS**		
INTERNAL MODERATOR	**PAMELA ELLIS**		
CHIEF MARKER	**MADELENE COETZEE**		
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)***

Data from the attached Rasch Analysis is referenced in the analysis of questions.
Inputs were obtained from Markers→Senior Markers→DCM→CM→IM.
Report submitted 08.12.2025. Marking in the province continues until 10.12.2025.

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?

Bank Reconciliation:

Bank reconciliation remains a challenge for many candidates. The content is first covered in Grade 11. Since the introduction of the two-paper format, this topic has appeared in the NCS Nov 2022 and 2024 papers. The absence of the topic in 2020/2021 was due to the phasing out of the

use of cheques as a means of payment.
Question 1 had the second lowest performance/average (51%) of the four questions.
Question 1.1.2 (BRS) had the lowest average of question 1 at 42,9%. Most learners did, however, at least attempt the question.
Creditors' Reconciliation:
The average for this question was 53%. Space in the answer book was limited for the expected responses for the internal control questions.

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

Q1.1.1: Some candidates were unable to place the relevant figures in the correct cash journals and/or the bank reconciliation statement. Weaker candidates often repeated figures in the incorrect columns of the reconciliation statement and/or in the cash journals, and lost marks for superfluous or foreign entries.
Q1.1.2: The answer booklet and marking guidelines made provision for either the two-column or the one-column methods. The use of these appeared to be evenly spread across the candidates Many candidates did not determine the balance as per Bank Statement as a balancing figure in the Reconciliation Statement. To get this amount, for those using the two-column method, it was necessary to ensure that the debit column was equal to the credit column on the Reconciliation Statement.
Q1.1.3: Learners do not identify the correct problem and provide the correct figures. Figures are often not provided. Learners struggled to address a possible solution to the problem identified.
Creditors' Reconciliation:
Q1.2.1: Candidates struggle to identify/differentiate entries for the Creditors' ledger vs the statement leading to negative marking for foreign entries.
Candidates force totals to balance and lose marks due to incorrect totals.
Q1.2.2 (a): few candidates referred to the practice of disclosure of personal ties with suppliers.
Candidates do not understand the processes of purchasing/acquiring fixed assets and the supporting documents and thus cannot determine appropriate internal controls.
Short answers are given when the question states 'EXPLAIN' for 2 or 0 marks.
Q1.2.2 (b): mostly well-answered (average 1,8 marks out of 2).
Despite the question stating, 'besides dismissal', candidates still gave this as an option.
Candidates are not familiar with the correct disciplinary practices and procedures as per labour laws and do not use the appropriate terminology. Learners should focus on the disciplinary action, not the outcome (e.g. jail).

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

The pace of the grade 12 ATP allows only two weeks for revision of reconciliations covered in grade 11 as well as the introduction of debtors' age analysis. Teachers must be cognisant of the fact that the topic is covered in the first term of grade 11 and then only again at the end of the second term of grade 12. Learners have forgotten much of this content and revision will be necessary. Revision in preparation for the year-end grade 11 examination is recommended to shorten this time gap.

Teachers must use questions from past NSC examination papers and various other sources to ensure that learners become familiar with the different ways in which this topic can be tested. Labour law practices with regard to disciplinary procedures should be discussed in class.

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

Teachers are encouraged to teach learners the one-column method as the general understanding of money being paid out/deposited allows the candidate to earn part marks easier than knowing whether to debit or credit an amount.

Internal control and management of cash need to be stressed with reference to developments in electronic banking and the use of EFTs.

Ensure that learners understand the process of acquiring fixed assets including researching prices, vetting suppliers, disclosure of personal ties with suppliers, getting quotations, invoices corresponding with delivery notes and payments etc.

QUESTION 2

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

Question 2: Inventory Valuation

Generally well-answered (joint highest average of 57%) . Candidates were able to score marks in the calculations but had difficulty with the stockholding period and the interpretative aspects of this question. The interpretation types of questions in Q2.2.3 were higher-order cognitive level and required a comprehension and insight. Management of inventories was well answered and had the highest average of all sub questions (84%).

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

Q2.1.1: In calculating the value of the closing stock using FIFO (7 marks), the weaker candidates did not consider the items that were returned from the latest purchases. They were, however, able to score the method marks. Many do not work with two components of stock.

Q2.1.1: poorly answered – less than half the 100 candidates in the RASCH obtained marks on this question (average 0,7 out 2 marks)

Q2 1.3: candidates failed to interpret that only 12 out of 2600 juices remained unsold before the expiration date and focused on increasing advertising to increase sales rather than the correct management of stock. Candidates also focused on low demand of certain flavours which was not the issue. Donating the expired juices was frequently provided as an answer – candidates should be aware that there are ethical considerations to donating expired items. Donations for tax benefits was also not accepted as a valid answer (for only 12 juices!).

Answers were also 'incomplete' in that learners suggest allowing discount, but do not specify 'only on the juices close to expiration date'.

Q2.2.1: many candidates calculated the closing stock of all three models of printers (only the Rotrim model was required) together and were not awarded the mark for the final answer.

Q2.2.2: learners still use average stock despite the question specifying using CLOSING stock which

would have required a further unnecessary calculation. The calculation can be done using monetary amounts or units, but some candidates confused monetary values with units.
The mark-up on cost was not given, and some candidates (incorrectly)assumed it was the same for all three models and used a 40% mark-up to determine the cost of sales – lost 3 marks.
Candidates earned marks on the comparative figures, but commenting on the stockholding period was poorly answered. Many candidates give answers such as 'too long/too short' which does not earn a mark. Candidates sometimes incorrectly reference 30 days as a 'norm'.
Q2.2.3: candidates did not always provide a comparison to the other models.
Candidates did not understand that returns were being made by the business to their suppliers and answered the question from the viewpoint of customers returning stock to the business, focusing on physical protection of items to prevent damage as opposed to stock being returned to suppliers would imply some responsibility on their side for the faulty printer.

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

Use questions extracted from previous examination papers to illustrate the differences of each stock method. The topic of stock lends itself to ethics and problem-solving scenarios. Learners are expected to analyse the information presented, usually in tables, to justify and support the arguments they present. This will normally involve comparisons between different products or between time periods.

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

In each of the stock valuation methods (first-in-first-out; weighted average and specific identification), the calculation of the closing stock is the focus – teachers must use different exercises to illustrate the different calculations.
Use past papers to improve reading comprehension for problem-solving questions.

QUESTION 3

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

Question 3: Cost Accounting
This was the lowest performing question as per the RASCH analysis with an average of 49%. The calculations for the factory overheads note were poorly answered, although candidates could earn method marks. All cognitive levels were addressed in the various calculations. High achievers scored marks here. Unit cost analysis questions were within the candidates frame of reference – learners should have been able to achieve marks here.

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

Q3.1.1: many candidates include advertising as a FOHC (instead of S&D)
Insurance (3 marks): candidates struggle with excluding the prepaid amount
Rent expense (5 marks): majority of candidates obtained 2 out 5
Depreciation (5 marks): on new equipment was well answered but candidates could not calculate the depreciation on the old equipment
Q3.1.2: well-answered. Most candidate earned part-marks on this question. Many candidates

were unable to 'visualise' the Production Cost Statement and did not include the opening/closing balances for work-in-progress (prime cost + FOHC + WIP @ beg – WIP @ end).
Q3.2.1: many candidates used 80 units as the numerator over the correct contribution per unit leading to an unreasonable/unrealistic BEP of 0,67 units.
Candidates give the answer in "R' instead of units.
Q3.2.2: candidates compare BEP to BEP and/or production level to production level (1 mark) or they don't quote the BEP a calculated above. Difference given in 'Rands' instead of units.
Q3.2.3: correct answer was administration costs, but candidates identified FOHC as the answer. Many who correctly identified administration costs could not specify the reason for concern.
Q3.2.4: many candidates swopped the DMC and DLC around (incorrect placement of their answers on the answer sheet) losing all 6 marks on the question. Candidates just list figures for the two years without making/indicating the change in the cost. Candidates did not take note of the headings and gave reasons instead of advice and vice versa. Many gave selling and distribution as an item that was well controlled because the change was only R1. They did not see that was an 11% increase which is substantially higher than inflation. Although 'no overtime and retrenchments' was stated on the question paper, candidates still gave that as an answer.

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

Revise all cost concepts.
Alert candidates to alternate responses should the question eliminate the obvious answers.
Q3.1.1: revise depreciation calculations separating old and new assets. Use examples from past papers and other resources to practice the rent calculations that refer to floor space occupied.
Q3.2.1: emphasise the comparison of BEP to units produced and sold. Candidates must be reminded that they can not mix units and monetary values per unit.

QUESTION 4

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

Question 4: Budgeting
The question was well-answered by candidates who completed the question. Many blank answer pages at the end of this question possibly indicate that candidates struggled to finish the paper in the allocated time. The average for this question was 57% with Q4.1 (DCS and calculations) having an average of 72% while Q4.2 (problem-solving) showed the lowest average of the paper at 42%.

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

Q4.1.1: the debtors collection schedule was generally well answered with almost all candidates earning part marks. Candidates struggle with the calculation of credit sales for January 2026 and the application of the 4% discount. A superfluous entry for the bad debts for January 2026 was sometimes given resulting in candidates losing a mark on the final total.
Q4.1.2: most candidates were able to score part-marks on the calculations
(i) candidates use the January credit sales figure (instead of Oct) to calculate bad debts for Jan.
(ii) most candidates could score part-marks for the R29 000 salary of the manager
(iii) candidates calculate 10% instead of 100/110

(iv) candidates could not calculate the percentage of advertising to sales (9%)
Q4.1.3: most candidates were able to score part-marks on the calculations
Q4.1.4: candidates struggled to build the interest up to a year and then to 100% to determine the fixed deposit that will mature. Some candidates add the interest amount of R5440 as part of the amount that will be maturing (interest was NOT capitalised).
Q4.2.1: answers were vague – candidates use incorrect terminology e.g. profit/surplus; shows financial position (which is SoFP)/cash flow (CFS); overbudgeted/overspent; goals/targets etc. Candidates provide a definition of a budget rather than refer to the control aspect of a budget.
Q4.2.2: almost all candidates, even those with 147/150, got R47 120 as the final answer. They used the September selling price (rather than Oct) to determine the 'cash that was lost'. The wording of the question was confusing to candidates.
Q4.2.3: candidates did not answer as expected – this question seemed to pose a problem to second language learners who misinterpreted the question.
Q4.2.4 (a): well answered
Q4.2.4 (b): poorly answered – candidates do not look at the combined change (salary AND commission)/'take-home pay'. Figures were thus incorrect leading to candidates losing 2 marks.

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

Q4.1: practice past papers and questions from alternate sources to expose candidates to calculations.
Q4.2: Emphasise the definition/purpose of a budget as opposed to how a budget can help with the management of cash. Learners must be taught that concepts such as income/profit/surplus all have unique meanings. Opportunities to control expenditure by analysing variances.
Revise employee remuneration concepts: salaries / commission / bonuses etc.

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

Learners do not quote figures when asked to do so – help learners break down the question to identify the components required.
Questions explaining whether expenses are well controlled or not need to be practiced, with focus on the knock-on or linked effect of different cost/income components.
Focus on budget specific terminology in grade 11(over- / under budget, over- / under spent).