Shape

Description automatically generated with low confidence

**QUALITATIVE ANALYSIS OF LEARNER RESPONSES AND EVALUATION OF QUESTION PAPERS: NSC 2021**

|  |
| --- |
| **REPORT 1: EVALUATION OF THE QUESTION PAPER AND MARKING GUIDELINE** |

|  |  |
| --- | --- |
| **SUBJECT** | **ACCOUNTING** |
| **PAPER** | **2** |
| **DURATION OF PAPER:** | **2 HOURS** |

**REPORT FORMAT**

|  |
| --- |
| **SECTION 1: (General overview of Learner Performance in the question paper as a whole)** |

|  |
| --- |
| The Accounting Paper 2 was well balanced, and it covered a wide range of topics. The paper was viewed as being fair and the time allocated to complete the paper was enough for candidates who were well prepared and understood what was expected of them. Though, a lot of comments were expected, (39% of the paper) and comments often take more time to complete than calculations. This could prove to be a challenge for many candidates.  Paper 2 was viewed as much more reasonable than Paper 1.  The first sub-question of Questions 1 and 3 was of a lower order. In Question 1.1 candidates had to provide documents (2 marks) and Question 3.1 was a Debtors’ Collection Schedule (6 marks). In Question 3 the first sub-question 3.1 was a Production cost statement (10 marks) which is in almost every question paper and although there were a few challenging calculations to be made, it was still possible to score a few easy marks. In Question 4 the first sub-question 4.1 was the calculation of closing stock (7 marks) which is also a question that should be expected.  Most candidates attempted these questions and a fair number of marks were scored. Questions with interpretations, comments and advice followed. Most candidates attempted most questions and even though many did not do well in the more challenging questions, we saw fewer blank spaces as in previous years.  Question 4, the last question, was not answered well. This might have been due to a time constraint. Although well prepared learners should have been able to complete the paper in the allocated 2 hours, time is always an issue with some Accounting candidates. It is possible that many candidates did not have enough time to complete the question paper and had to rush or leave out Question 4. Question 4 seems to be the most challenging question for learners. |
| The 100 scripts which were used for the Rasch analysis were spread over a wide variety of centres and districts and the 100 scripts were compiled of 10 scripts of Level 1 and 15 scripts each of Levels 2, 3 ,4, 5, 6 and 7. The average results per question were as follows:   * Question 1 🡪 58% * Question 2 🡪 58% * Question 3 🡪 57% * Question 4 🡪 48% * Total 🡪 56%   The paper contained an appropriate balance of easy, medium and difficult questions. It also included a number of questions which required open-ended problem solving and comments.  Only a small percentage of candidates in the Eastern Cape did really well, but the trend is towards improvement. Unfortunately, many educators and candidates do not make enough use of previous years’ question papers and recommendations made by previous reports compiled by Chief Markers and Marking Moderators. |

**SECTION 2: Comment on candidates’ performance in individual questions**

**(It is expected that a comment will be provided for each question on a separate sheet).**

|  |
| --- |
| **QUESTION 1: DEBTORS’ RECONCILIATION and AGE ANALYSIS (30 MARKS)** |
| (a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered? |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Sub  Question | Topic | Maximum  marks | Average  mark | % | Range | | 1.1 | Documents from debtors | 2 | 1.5 | 75% | 0 – 2 | | 1.2 | Balance for Debtors’ Control Acc.; Balances for Debtors | 18 | 10 | 56% | 0 – 18 | | 1.3 | Problems highlighted by Debtor’s Age analysis | 6 | 3.86 | 64% | 0 – 6 | | 1.4 | Internal control; job description | 4 | 2.04 | 51% | 0 – 4 | |  | **Sample of 100 scripts** | 30 | 17.4 | 58% | 2 - 30 | |
| Being the first question in the paper, this question was answered by most candidates, They did moderately well in this question. Even though most candidates scored a few marks in Question 1, they should have expected this kind of questions and should have been able to get easy marks.  Of the sample of 100 scripts, Q1.1 scored the highest marks (75%). Candidates struggled to answer Question 1.3 on credit terms properly. |

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

|  |
| --- |
| It seemed as if candidates did not know the difference between the Debtors’ Control Account and the Debtor’s Accounts. The difference between keywords like credit terms and credit limits also proved to be a problem. |

|  |
| --- |
| (c) Provide suggestions for improvement in relation to Teaching and Learning |
| In Question 1.2 very few candidates were able to do the correct calculation where “double the amount” was needed for the adjustment. It was also clear that few candidates understood the age analysis of debtors.  Working through previous years’ exam papers should be encouraged. |

|  |
| --- |
| (d) Describe any other specific observations relating to responses of learners and comments that are useful to teachers, subject advisors, teacher development etc. |
| In questions requiring comments learners should be encouraged to use words like “because/ therefore/resulting” to write extended sentences in order to score 2 marks.  Good command of English as the language of instruction is imperative to enable candidates to master the terminology of Accounting. |
| **QUESTION 2: COST ACCOUNTING (45 MARKS)** |
| (a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered? |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Sub  Question | Topic | Maximum  marks | Average  mark | % | Range | | 2.1 | Production Cost Statement;  Abridged Income Statement | 21 | 13.47 | 64% | 1 – 21 | | 2.2 | Control over Raw Materials; Internal Control | 9 | 4.82 | 54% | 0 – 9 | | 2.3 | BEP; Comments on BEP;/production; Fixed Cost p/u; Effect of changes in unit costs | 15 | 7.79 | 52% | 0 – 15 | |  | **Sample of 100 scripts** | 45 | 26.08 | 58% | 4 - 43 | |
| This was the longest question in the paper (45 marks), but this question was answered fairly well. Even though 42% of this question was comments, candidates attempted most of the sub questions. However, it was clear that candidates preferred the production cost statement and the Statement of Comprehensive Income to the comments. It was interesting to note that many learners achieved full marks for the calculation to confirm the break-even point (3 marks). This was answered very well in 2020 as well. |

|  |
| --- |
| (b)Why the question was poorly answered? Also provide specific examples, indicate common errors committed by learners in this question, and any misconceptions. |
| In Question 2.2.1 candidates found it difficult to distinguish between the calculation for missing fabric and wasted fabric.  In Question 2.2.2 it became clear that very few candidates grasped the relation between break-even point and the level of production/sales. Candidates just quoted the changes in these components but could not make a comparison to explain the result of the changes.  In Question 2.2.4 candidates were expected to explain the effect of decisions made regarding certain variable cost items. Many marks were lost due to candidates using total cost, instead of unit cost in their answers. Costs were quoted, but they failed to show how the changes lead to positives effects. |

|  |
| --- |
| (c) Provide suggestions for improvement in relation to Teaching and Learning |
| Few candidates saw that economics of scale had a positive effect on fixed cost per unit. The importance and use for break-even should be properly explained and learners should be taught that when costs need to be compared, they have to use unit costs and not total costs. |

|  |
| --- |
| (d) Describe any other specific observations relating to responses of learners and comments  that are useful to teachers, subject advisors, teacher development etc. |
| Teachers should follow exam guideline when teaching. It was clear that there were gaps in content taught. (Maybe due to problems arising from Covid-19.) |
| **QUESTION 3: BUDGETING (35 MARKS)** |
| (a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered? |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Sub  Question | Topic | Maximum  marks | Average  mark | % | Range | | 3.1 | Debtor’s Collection Schedule | 6 | 4.02 | 67% | 0 – 6 | | 3.2 | Calculate amounts in Cash Budget | 9 | 6.41 | 71% | 0 – 9 | | 3.3 | Workload of employees; comments | 11 | 5.74 | 52% | 0 – 11 | | 3.4 | Trends in Cash and Credit Sales | 3 | 2.04 | 68% | 0 – 3 | | 3.5 | Comments on control over expenses | 6 | 1.82 | 30% | 0 - 6 | |  | **Sample of 100 scripts** | 35 | 20.03 | 57% | 3 - 35 | |
| Question 3.1 was clear evidence that candidates made proper use of information given in the Answer book. The information printed in the ANSWER BOOK was different to the information in the question paper in Q 3.1. The few candidates who worked with the figures according to the question paper were the absolute exception to the rule. (The marking guideline made provision for both options.) |

|  |
| --- |
| (b) Why was the question poorly answered? Also provide specific examples, indicate common  errors committed by learners in this question, and any misconceptions. |
| Question 3.4 expected a lot of writing for only 3 marks. Except for the instruction for quoting figures. It seemed as if candidates were not sure exactly what was expected from them in this question.  Of the sample of 100 scripts, Question 3.5 scored the lowest marks (30%). Candidates did not realise that Sales should have been matched with Fuel, and that Fee income should have been matched with Consumable stores. Those who did see the relation, did not do the comparison using percentages. |

|  |
| --- |
| (c) Provide suggestions for improvement in relation to Teaching and Learning |
| In grade 8 and grade 9 learners are taught about Services rendered and Current Income. Candidates do not realise that Fee income is the same account.  Teachers should pay attention to the appropriate use of words like underspent, overspent, under-budgeted and over-budgeted. |

|  |
| --- |
| (d) Describe any other specific observations relating to responses of learners and comments that are useful to teachers, subject advisors, teacher development etc. |
| It seemed as if Budgets were not properly done in grade 11 during 2020 and not enough attention was paid to it in grade 12 in 2021. Candidates are clearly not used to using percentages when comparing expenses and income. |
| **QUESTION 4: INVENTORIES and FIXED ASSETS (40 MARKS)** |
| (a) General comment on the performance of learners in the specific question. Was the question well answered or poorly answered? |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Sub  Question | Topic | Maximum  marks | Average  mark | % | Range | | 4.1 | Calculate stock (WA); Calc Stock Turnover Rate; Comments on STR | 17 | 10.22 | 60% | 0 – 17 | | 4.2 | Internal control over fixed Assets; Calc Depreciation; Value of Land & Buildings | 23 | 9.11 | 40% | 0 – 23 | |  | **Sample of 100 scripts** | 40 | 19.33 | 48% | 2 - 40 | |
| Question 4 was poorly answered and from the sample scripts of 100 scored the lowest mark (48%). Many candidates left many blank spaces in question 4. Many candidates did not know what ‘movable fixed assets’ were. In general, the calculations in Question 4 were answered extremely bad and candidates showed a lack of basic Accounting skills. |

|  |
| --- |
| (b) Why was the question poorly answered? Also provide specific examples, indicate common  errors committed by learners in this question, and any misconceptions. |
| Candidates had a poor knowledge of stock valuation methods and could not calculate the weighted average stock. They were not able to calculate, nor comment on the stock turnover rate. (Whilst the formula for STR were on the included formula page.)  Question 4.2 proved challenging as candidates cannot do asset disposal. There are 5 easy steps to learn how to do asset disposal and candidates should be drilled on this.  Due to Covid-19 not enough time was spent in grade 11 (during 2020) on Asset disposal, including the calculation of depreciation and Profit or Loss on sale of asset.  In Question 4.2.5 it was shocking to see how few candidates knew the AARP principles and 2 very easy marks were lost by most candidates. |

|  |
| --- |
| (c) Provide suggestions for improvement in relation to Teaching and Learning. |
| More time should be spent on distinguishing between the three methods of stock valuation.  The calculation of depreciation should be focused on continuously and learners should be taught to separate the old, new and disposed asset. The R1- principle should be emphasised. |

|  |
| --- |
| (d) Describe any other specific observations relating to responses of learners and comments that are useful to teachers, subject advisors, teacher development etc. |
| Candidates should take cognizance of the fact that Assets and asset disposal are part of Paper 2. Learners should be taught to do an Asset Disposal Account, because they cannot do the calculation in one line. Internal control measures should be revised in grade 12.  The best way to prepare candidates for examinationss is still old examination papers! |