

## REKENINGKUNDE HG

### VRAAG 1

In die geheel is vraag 1 baie goed beantwoord. Bykans alle kandidate het hierdie vraag beantwoord.

Algemene foute/probleme: Foutiewe kontrarekening is gegee of foutiewe berekening is gedoen. Saldo's is aan verkeerde kant geplaas.

### VRAAG 2

Hierdie vraag is deur die meeste kandidate voltooi.

Algemene foute/probleme: Heelwat kandidate ken nie die vorm van die balansstaat nie. Berekening is swak hanteer. Saldo's op die eerste en laaste dag is omgeruil. Berekende bedrae/bewerkings moet in hakies geplaas word.

### VRAAG 3

Hierdie vraag is redelik beantwoord.

Algemene foute/probleme: Die ledegeldrekening is goed beantwoord. Die hantering van vaste deposito is swak beantwoord (ken nie die plasing in die Balansstaat nie); Kommentaar op uitstaande ledegeld is swak hanteer. Berekende bedrae/bewerkings moet in hakies geplaas word.

### VRAAG 4

Leerders het 'n probleem met die beantwoording van hierdie vraag gehad – verkeerd geïnterpreteer.

Algemene foute/probleme: Die gebruik van hakies bly 'n probleem. Berekening is swak gedoen. Afronding van getalle is swak gedoen. Formules is omgeruil. Kommentaar kon nie hanteer word nie.

### VRAAG 5

Leerders het die vraag redelik goed hanteer.

Algemene foute/probleme: Kandidate het verduideliking i.p.v. kontrarekeningname gegee. Wanneer daar geen inskrywing plaasvind nie, moet sodanige aanduiding gegee word.

## **VRAAG 6**

Algemene foute/probleme: Ten spyte van die debiteure-invorderingskedule gegee, gee leerders nog steeds binne die kontantbegroting die skedule; Daar kom steeds "nie-kontant"-items in die kontant-begroting voor. Sommige leerders verwys nog steeds na die eindsaldo van die kontantbegroting as 'n "wins" of 'n "verlies" i.p.v. bankrekening se eindsaldo.

## **VRAAG 7**

Oor die algemeen is die vraag goed beantwoord.

Algemene foute/probleme: Leerders kon die die kommentaar hanteer nie.

## ACCOUNTING HG

### QUESTION 1

Generally the question was well answered. Almost all the candidates answered it.

General mistakes/problems: Incorrect contra-accounts given or incorrect calculations made.  
Balances placed on the incorrect sides.

### QUESTION 2

Most of the candidates completed this question.

General mistakes/problems: Many of the candidates did not know the layout of the balance sheet.  
Calculations were handled badly.  
Confusion between current and previous year's balances.  
Calculations/workings must be placed in brackets.

### QUESTION 3

This question was reasonably answered.

General mistakes/problems : The membership fee account was well answered.  
The Fixed Deposito in the Balance Sheet was poorly answered.  
Commenting on the outstanding membership fees was badly managed.  
Calculations/workings must be placed in brackets.

### QUESTION 4

Candidates had a problem answering this question – incorrectly interpreted.

General mistakes/problems: Use of brackets is still a problem.  
Calculations were badly handled.  
Rounding off of figures was poorly done.  
Formulas were swapped around.  
Commenting could not be handled.

### QUESTION 5

Learners handled this question fairly easily.

General mistakes/problems: Candidates give explanations instead of the correct contra-account names.  
When there is NO ENTRY made, the candidate must specify this.

## **QUESTION 6**

General mistakes/problems: Candidates tended to include the debtor's schedule in the cash budget, even though it was given separately.

Non cash items were still included in the cash budget.

Some candidates still refer to the end balance of the cash budget as a "profit" or "loss" instead of the bank balance at beginning and end of budget.

## **QUESTION 7**

Generally the question was well answered.

General mistakes/problems: Candidates couldn't handle the commenting.