



University of Fort Hare  
√ *Together in Excellence*

**UNIVERSITY OF FORT HARE**  
**ACCOUNTING METHOD-MMA 411 & MCA 412**  
**B.Ed 4's and PGCE**

**MODULE : ACCOUNTING METHOD**

**CODE : MMA 411 & MCA 412**

**EXAMINATIONS : JUNE 2023**

**INTERNAL EXAMINER : N. MQINGWANA**

**EXTERNAL EXAMINER : DR P.W. BWOWE**

**TIME : 3 HOURS**

**MARKS : 100**

**This memorandum consists of 08 Pages**

**QUESTION 1 (25 marks)**

Detailed report on why learners must study Accounting.

CATEGORY	EXPECTED ANSWERS	MARKS
(a) Meaning & Definition	<ul style="list-style-type: none"><li>• Focuses on measuring performance, processing and communicating financial information about economic sectors</li><li>• The Accounting topics (previously in 3 main topics) have now been consolidated into 3 broad disciplines:</li><li>• Discipline 1: Covers topics of reporting to external stakeholders.</li><li>• Discipline 2: Covers topics related to internal accounting processes</li><li>• <b>Weighting of content addressed in Grades 10-12 Curricular</b></li><li>• 50%: Recording, Reporting, and Evaluation of Financial Information &amp; Corporate Governance</li><li>• 50%: Reconciliations, Manufacturing, Budgeting &amp; Internal Auditing and Control</li></ul>	Maximum Marks is <b>03 Marks</b>
(b) Purpose of Accounting	<p>ACCOUNTING LEARNERS WILL BE ABLE TO:</p> <ul style="list-style-type: none"><li>• Record, analyse, and interpret financial and other relevant data to make informed decisions.</li><li>• Present and communicate financial information effectively by using GAAP in line with current developments of legislation</li></ul>	Maximum Marks is <b>12 Marks</b>

	<ul style="list-style-type: none"> <li>• Develop and demonstrate an understanding of fundamental accounting concepts.</li> <li>• Relate skills, knowledge, and values to real-world situations to ensure the balance between theory and practice, to enter the world of work, and higher education, and encourage self-development.</li> <li>• Organise and manage our own finances and activities responsibly and effectively.</li> <li>• Apply principles to solve problems in a judicious and systematic manner in familiar and unfamiliar situations, thus developing the ability to identify and solve problems in the context of the various fields of accounting</li> <li>• Develop critical, logical, and analytical abilities and thought processes to enable learners to apply skills to current situations</li> <li>• Develop ethical behavior, sound judgment, thoroughness, orderliness, accuracy, and neatness</li> <li>• Deal confidently with the demands of an accounting occupation manually and electronically.</li> </ul>	
© Importance of Accounting	<ul style="list-style-type: none"> <li>• Financial advisors</li> <li>• Accountants</li> <li>• Financial planners</li> <li>• Book-keepers</li> <li>• Accounting teachers</li> <li>• Auditors</li> <li>• Any acceptable/reasonable answer</li> </ul>	<b>2 x 5 =10</b>

## **QUESTION 2 (25 marks)**

### **2.1**

<b>Category</b>	<b>Teaching aid Type</b>	<b>Accounting Topic</b>	<b>How will you use it</b>
Visual	Flip-Chart ✓	Any accounting topic as long its use is clearly stated ✓	Clearly stated use (full marks) and part marks for unclear statements ✓
Audio-visual	Video/ TV ✓	✓	✓
Auditory	Radio/ Voice note ✓	✓	✓

**1 x 9 = 09 ✓**

### **2.2**

**2.2.1 LTSM** refers to a spectrum of educational materials that **teachers** use in **the classroom** to support specific learning objectives, as set out in lesson plans. **(1)**

#### **2.2.2 POINTS TO CONSIDER WHEN CHOOSING A TEACHING AID**

- The pupils and their level of development
- The impact of the teaching aid on raising the level of development
- Objectives to be achieved.
- Effectiveness of the teaching aid **Any 5 x 1 = 5**
- Significance of the teaching aid
- Availability of materials needed.

#### **2.2.3 IMPORTANCE OF TEACHING AIDS**

- Easy to store information
- Technological advancement
- Rather than writing notes across a board, **teachers** can make use of PowerPoint presentations, images and even film as **teaching** tools using computers Consequently, **teachers** and students alike find computers to be useful even for recorded tv programs.
- Saves time.
- Avoid dullness.

- Help in achieving the objective of a lesson.
- Serve a definite purpose.
- Form a necessary and integral part of the lesson.
- Clarify a point or illustrate what the teacher is saying.
- Assist learners when real-life experience is not available
- Help teachers to explain abstract ideas in more concrete terms.
- Assist perception as more than one sense is used.
- Can even be used when the teacher is not around **(Any 2 x 5 = 10)**

**One mark for partially  
correct point**

**QUESTION 3 (25 marks)**

**3.1 Identify societal barriers and ways to do mitigate them.**

**Societal barriers**

1. Poverty – learners attend school without having breakfast.
2. Abuse - learners are being abused emotionally or physically.
3. Lack of attention – at-home parental support.
4. Vision challenges \ impaired eyesight.
5. Impaired hearing
6. Crime – bringing guns/drugs/ knife
7. Racism
8. AIDS and HIV stigma – Discrimination
9. Gender equality
10. Cultural

Barriers  $\sqrt{2} \times 3$  and mitigation strategies  $\sqrt{\sqrt{3}} \times 3$  **[15]** ✓

**Mitigate (Any reasonable mitigation strategy which is in line with the barrier mentioned)**

1. Recommend nutrition and commit to serving porridge morning.
2. As a teacher build a relationship with your students so that they feel comfortable to share with you any challenges they may encounter.
3. Involve parents by ensuring that they sign activities that are sent home. Have a constant relationship with parents to monitor the progress of learners.
4. Learners with impaired vision can be referred to an optometric / eye specialist.
5. Refer to the specialist.
6. Have random checks with SAPS; bring motivational speakers to address learners regarding crime and its results.
7. Teach your learner to treat each other the same way.

8. HIV/ AIDS stigma – have HIV/AIDS awareness program in school to educate learners.
9. Have equal chores in the classroom, e.g. everyone sweeps the classroom.
10. Cultural – as a teacher you need to embrace different cultures. Teach learners about different cultural backgrounds.

### **3.2 Challenges Experienced by Grade 11 Learners in Financial Statements**

1. Inclusion of Trading Stock under expenses in the Statement of Comprehensive Income
2. Inclusion of Provision for Bad Debts under either Incomes or Expenses in the Statement of Comprehensive Income
3. Misplaced Items
4. Format- Applies highly to Statement of Financial Position
5. Learners are to include interest as part of either Income or Expenses
6. Foreign Items
7. Unable to classify Accrued Income and Prepaid Expenses (Trade & other Receivables)
8. Unable to classify Accrued Expenses and Income Received in Advance (Trade and other payables)
9. Application of GAAP
10. Calculation of Depreciation – Disposal
  - Additional Asset Purchased
  - Fully depreciated Asset
  - Making use of Dates to calculate depreciation.
11. Mathematical Challenge
12. Calculation of Loan and Current Portion of loan and how it affects the Statement of Financial Position

### **SUGGESTIONS FOR IMPROVEMENT/Strategies to Mitigate.**

1. Emphasis on the difference between Trading Stock and Trading Stock Deficit and which one goes to Statement of Comprehensive Income, and which one goes to Statement of Financial Position
2. Emphasis on Provision for Bad Debts and Provision for Bad Debts Adjustment and which one goes to Statement of Comprehensive Income, and which one goes to Statement of Financial Position
3. Stagger the teaching of Financial Statements. Teach the structure of the Balance Sheet, then proceed to the format prior to calculations.
4. Students should be taught the number of months the business has owned a Fixed asset to calculate Depreciation.
5. More assessment tasks are given to learners on small topics taught before a full comprehensive class test after every topic is completed.
6. Students should start to be engaged in many activities as far as Grade 10
7. Financial Statements format should start in Grade 10

Challenge √ each 1 x 4 = 4      Strategy √√ each 2 x 3 = 6      [10] √

**QUESTION 4 (25 marks)**

Report on desirable and undesirable school experience attributes in relation to the following:

Teaching Methods	8
Class Discipline	8
Management of homework	8
Presentation showing Insight	1

ASPECT	DESIRABLE BEHAVIOUR	UNDESIRABLE BEHAVIOUR	MARK ALLOCATION
<b>Teaching Methods</b>	<ul style="list-style-type: none"> <li>• Application of various methods of teaching such that the kind of learner envisaged by CAPS is produced</li> <li>• Using Teaching methods to the level of development of learners</li> <li>• Teaching Methods used which encourage learner engagement</li> </ul>	<ul style="list-style-type: none"> <li>• Teachers making use of one teaching method throughout the lesson</li> <li>• Overdoing Telling Method</li> <li>• Lack of learner engagement</li> <li>• Any reasonable explanation beyond the Textbook method</li> </ul>	4 MARKS FOR DESIRABLE AND 4 MARKS FOR UNDESIRABLE

	manage class discipline	classes because of time-table clashes <ul style="list-style-type: none"><li>• Any reasonable explanation depending from school to school √√√√</li></ul>	4 X 2 = <b>8 MARKS</b>
--	-------------------------	---	---------------------------

| MODERATEDDM