



basic education

Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

NATIONAL SENIOR CERTIFICATE

GRADE 12

ACCOUNTING P1 NOVEMBER 2020(2) MARKING GUIDELINES

MARKS: 150

MARKING PRINCIPLES:

1. Unless otherwise stated in the marking guidelines, penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that item (no penalty for misplaced item). No double penalty applied.
2. Penalties for placement or poor presentation (e.g. details) are applied only if the candidate is earning marks on the figures for that item.
3. Full marks for correct answer. If answer incorrect, mark the workings provided.
4. If a pre-adjustment figure is shown as a final figure, allocate the part-marks for the working for that figure (not the method mark for the answer). Note: if figures are stipulated in memo for components of workings, these do not carry the method mark for final answer as well.
5. Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. If no + or - sign or bracket is provided, assume that the figure is positive.
6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
7. This memorandum is not for public distribution, as certain items might imply incorrect treatment. The adjustments made are due to nuances in certain questions.
8. Where penalties are applied, the marks for that section of the question cannot be a final negative.
9. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer.
10. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, =, or per memo.
11. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
12. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part. Indicate with a 00.
13. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
14. Codes: f = foreign item; p = placement/presentation.

These marking guidelines consist of 9 pages.

Memo To Accounting Prelim 2014 Gauteng

R Sanford



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Table of Contents Memo To Accounting Prelim 2014 Gauteng

1. Understanding the eBook Memo To Accounting Prelim 2014 Gauteng
 - The Rise of Digital Reading Memo To Accounting Prelim 2014 Gauteng
 - Advantages of eBooks Over Traditional Books
2. Identifying Memo To Accounting Prelim 2014 Gauteng
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Memo To Accounting Prelim 2014 Gauteng
 - User-Friendly Interface
4. Exploring eBook Recommendations from Memo To Accounting Prelim 2014 Gauteng
 - Personalized Recommendations
 - Memo To Accounting Prelim 2014 Gauteng User Reviews and Ratings

- Memo To Accounting Prelim 2014 Gauteng and Bestseller Lists
- 5. Accessing Memo To Accounting Prelim 2014 Gauteng Free and Paid eBooks
 - Memo To Accounting Prelim 2014 Gauteng Public Domain eBooks
 - Memo To Accounting Prelim 2014 Gauteng eBook Subscription Services
 - Memo To Accounting Prelim 2014 Gauteng Budget-Friendly Options
- 6. Navigating Memo To Accounting Prelim 2014 Gauteng eBook Formats
 - ePub, PDF, MOBI, and More
 - Memo To Accounting Prelim 2014 Gauteng Compatibility with Devices
 - Memo To Accounting Prelim 2014 Gauteng Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Memo To Accounting Prelim 2014 Gauteng
 - Highlighting and Note-Taking Memo To Accounting Prelim 2014 Gauteng
 - Interactive Elements Memo To Accounting Prelim 2014 Gauteng
- 8. Staying Engaged with Memo To Accounting Prelim 2014 Gauteng
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Memo To Accounting Prelim 2014 Gauteng
- 9. Balancing eBooks and Physical Books Memo To Accounting Prelim 2014 Gauteng
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Memo To Accounting Prelim 2014 Gauteng
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Memo To Accounting Prelim 2014 Gauteng
 - Setting Reading Goals Memo To Accounting Prelim 2014 Gauteng
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Memo To Accounting Prelim 2014 Gauteng
 - Fact-Checking eBook Content of Memo To Accounting Prelim 2014 Gauteng
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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