



basic education

Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

NATIONAL SENIOR CERTIFICATE

GRADE 12

ACCOUNTING EXEMPLAR 2014 MEMORANDUM

MARKS: 300

MARKING PRINCIPLES:

1. Penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that item (no foreign item penalty for misplaced item). No double penalty applied.
2. Full marks for correct answer. If the answer is incorrect, mark the workings provided.
3. If a pre-adjustment figure is shown as a final figure, allocate the part-mark for the working for that figure (not the method mark for the answer).
4. 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.
5. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
6. Where penalties are applied, the marks for that section of the question cannot be a final negative.
7. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer before awarding the mark.
8. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part.
9. Codes: f = foreign item; p = placement/presentation.

This memorandum consists of 18 pages.

Grade Accounting Exemplar 2014 November

S Ben Porath



Grade Accounting Exemplar 2014 November:

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the shipping industry It identifies and analyses the sources of risk in the shipping business and explores in detail the traditional and modern strategies for risk management at both the investment and operational levels of the business The special features and characteristics of all available freight derivative products are compared and contrasted between them Practical applications of derivatives are showcased through realistic practical examples while a number of concepts across the contents of this book appear for the first time in the literature The book also serves as the reference point for researchers in the area helping them to enhance their knowledge of risk management and derivatives in the shipping industry but also to students at both undergraduate and postgraduate levels Finally it provides a comprehensive manual for practitioners wishing to engage in the financial risk management of maritime business This second edition has been fully updated in order to incorporate the numerous developments in the industry since its first edition in 2006 New chapters have been introduced on topics such as Market Risk Measurement Credit Risk and Credit Derivatives and Statistical Methods to Quantify Risk Furthermore the second edition of this book builds upon the successful first edition which has been extensively i taught in a number of Universities around the world and ii used by professionals in the industry Shipowners professionals in the shipping industry risk management officers credit officers traders investors students and researchers will find the book indispensable in order to understand how risk management and hedging tools can make the difference for companies to remain competitive and stay ahead of the rest

Cardiac Emergencies, An Issue of Cardiology Clinics, E-Book Ran Lee,2024-04-22 In this issue of Cardiology Clinics guest editor Dr Ran Lee brings his considerable expertise to the topic of Cardiac Emergencies Top experts discuss common acute cardiac conditions frequently encountered in ER and ICU settings their pathophysiology and epidemiology as well as diagnosis and management considerations As the overall patient population becomes more complex with competing comorbidities management of the acute cardiac care patient is also becoming equally sophisticated and this issue reviews up to date strategies for optimal care Contains 13 relevant practice oriented topics including acute coronary syndrome in the 21st century CICU cardiac tamponade acute heart failure from ED to the ICU cardiogenic shock and mechanical circulatory support devices incessant electrical storm cardiac trauma pulmonary hypertension emergencies and more Provides in depth clinical reviews on cardiac emergencies offering actionable insights for clinical practice Presents the latest information on this timely focused topic under the leadership of experienced editors in the field Authors synthesize and distill the latest research and practice guidelines to create clinically significant topic based reviews

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Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations for Fiscal Year 2017 United States. Congress. Senate. Committee on Appropriations. Subcommittee on Departments of Labor, Health and Human Services,

Education, and Related Agencies,2017 **Academic Standards in Higher Education** Nicola Reimann,Ian Sadler,Jennifer Hill,2024-08-15 Academic standards in higher education are important but largely misunderstood This book examines the notion of academic standards explaining what they are and why they are important and identifying the many myths that surround them Based on the lessons learnt from the UK wide Degree Standards Project which developed piloted and evaluated a professional development course on degree standards aimed at external examiners the book offers practical suggestions for ways in which higher education staff can develop a more sophisticated understanding of standards It discusses the implications of rethinking academic standards for higher education policy and practice through examples and case studies derived from research evidence the Degree Standards Project and contributors own experience and expertise As a broader approach to assessment literacy this volume aims to develop readers standards literacy by challenging routine practices and proposing promising alternatives Written with a diverse readership in mind this book is relevant to discipline based academics quality officers academic developers university leaders and managers as well as policy makers

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