



# basic education

Department:  
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REPUBLIC OF SOUTH AFRICA

## NATIONAL SENIOR CERTIFICATE

GRADE 12

### ACCOUNTING NOVEMBER 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 penalty for misplaced item). No double penalty applied.
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3. Full marks for correct answer. If answer incorrect, mark the workings provided.
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