

PROVINCIAL GOVERNMENT

EDUCATION

NATIONAL SENIOR CERTIFICATE

**GRADE 12** 

ACCOUNTING P1 JUNE 2025 MARKING GUIDELINES

#### MARKS: 150

#### MARKING PRINCIPLES:

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.

- 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. Unless otherwise stated, give full marks for correct answer. If answer is incorrect, mark workings.
- 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). Note: if figures are stipulated in memo for components of workings, these do not carry the method mark for final answer as well.
- 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.
- Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
- If candidates provide more that the required number of responses, inspect all responses to give benefit to the candidate. Penalties may be applied for foreign entries if candidates earn full marks on a question (max -2 per Cl).
- This memorandum is not for public distribution, as certain items might imply incorrect treatment. The adjustments made are due to nuances in certain questions.
- 9. Where penalties are applied, the marks for that section of the question cannot be a final negative.
- Where method marks are awarded for operation, marker must inspect reasonableness of answer.
- Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, +, or per memo.
- In calculations, do not award marks for workings if numerator & denominator are swapped this also applies to ratios.
- 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 ED.
- Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
- Codes: f = foreign item; p = placement/presentation.

These marking guidelines consist of 10 pages.

# Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014

**Ying-Ying Zheng** 

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#### Table of Contents Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014

- 1. Understanding the eBook Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - o The Rise of Digital Reading Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - 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 Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Personalized Recommendations
  - Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 User Reviews and Ratings
  - Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 and Bestseller Lists
- 5. Accessing Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 Free and Paid eBooks

- Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 Public Domain eBooks
- Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 eBook Subscription Services
- o Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 Budget-Friendly Options
- 6. Navigating Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 eBook Formats
  - o ePub, PDF, MOBI, and More
  - Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 Compatibility with Devices
  - Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - o Adjustable Fonts and Text Sizes of Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Highlighting and Note-Taking Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Interactive Elements Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
- 8. Staying Engaged with Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
- 9. Balancing eBooks and Physical Books Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Benefits of a Digital Library
  - $\circ$  Creating a Diverse Reading Collection Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Setting Reading Goals Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - Fact-Checking eBook Content of Physical Sciences P1 Gr 12 Memorandum Fsdoe March 2014
  - 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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