



basic education

Department:
Basic Education
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.
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-mark for the working for that figure (not the method mark for the answer).
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 before awarding the mark.
10. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part.
11. Be aware of candidates who provide valid alternatives beyond the marking guideline.
12. Codes: f = foreign item; p = placement/presentation.

This memorandum consists of 19 pages.

Pat Grade 12 2014 Memorandum

Judd E. Hollander



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Ashton-Tate Quarterly, 1986 *Mining and Metallurgy*, 1921 Contains abstracts of professional and technical papers
Bi-monthly Bulletin of the American Institute of Mining Engineers, 1920 **Official Gazette of the United States Patent Office** United States. Patent Office, 1973 **Implosion** L. Parker Temple, 2012-11-27 Implosion is a focused study of the history and uses of high reliability solid state electronics military standards and space systems that support our national security and defense This book is unique in combining the interdependent evolution of and interrelationships among military standards solid state electronics and very high reliability space systems Starting with a brief description of the physics that enabled the development of the first transistor Implosion covers the need for standardizing military electronics which began during World War II and continues today The book shows how these twin topics affected and largely enabled the highest reliability and most technologically capable robotic systems ever conceived This riveting history helps readers Realize the complex interdependence of solid state electronics and practical implementations in the national security and defense space programs Understand the evolution of military standards for piece parts quality and reliability as they affected these programs Gain insight into the attempted reforms of federal systems acquisition of security and defense related space systems in the latter half of the twentieth century Appreciate the complexity of science and technology public policy decisions in the context of political organizational and economic realities Written in clear jargon free language but with plenty of technical detail Implosion is a must read for aerospace and aviation engineers manufacturers and enthusiasts technology students and historians and anyone interested in the history of technology military technology and the space program A Chinese Chrestomathy in the Canton Dialect Elijah Coleman Bridgman, 1841 **Automobile Dealer and Repairer**, 1914 **American Jeweler**, 1910 **Factory, the Magazine of Management**, 1915 **Air University Library Index to Military Periodicals**, 1988 *The Iron Age*, 1915 *Factory*, 1915 Vols 24 no 3 v 34 no 3 include International industrial digest The Northwestern Miller Charles Middlebrook Palmer, William Crowell Edgar, 1922 The American School Board Journal, 1914 **399 Games, Puzzles & Trivia Challenges Specially Designed to Keep Your Brain Young**. Nancy Linde, 2012-09-25 Based on the science that shows that people middle aged or older who solve word games and brainteasers have a significant cognitive advantage over those who do not 399 Games Puzzles Trivia Challenges is the illustrated game book specifically created to cross train the brain Here are 399 games to stretch challenge and push the reader all of which stimulate the formation of neurons literally regrowing the brain Plus they re not only good for you but just plain good these games are fun 399 Games Puzzles Trivia is a lively mix of challenges riddles and brainteasers all vetted by a neuroscientist who specializes in aging brains and designed to work the six key areas of cognitive function that are vulnerable in normal aging long term memory working memory executive functioning attention to detail multitasking and processing speed The games are arranged from easiest to most difficult and are labeled according to which cognitive

functions they exercise so they can be mixed and matched into a custom workout In just 15 minutes a day anyone can improve his brain s strength flexibility and long term health Geyer's Stationer ,1928 **The City Record** New York (N.Y.),1914 *The Meritocracy Trap* Daniel Markovits,2020-09-08 A revolutionary new argument from eminent Yale Law professor Daniel Markovits attacking the false promise of meritocracy It is an axiom of American life that advantage should be earned through ability and effort Even as the country divides itself at every turn the meritocratic ideal that social and economic rewards should follow achievement rather than breeding reigns supreme Both Democrats and Republicans insistently repeat meritocratic notions Meritocracy cuts to the heart of who we are It sustains the American dream But what if both up and down the social ladder meritocracy is a sham Today meritocracy has become exactly what it was conceived to resist a mechanism for the concentration and dynastic transmission of wealth and privilege across generations Upward mobility has become a fantasy and the embattled middle classes are now more likely to sink into the working poor than to rise into the professional elite At the same time meritocracy now ensnares even those who manage to claw their way to the top requiring rich adults to work with crushing intensity exploiting their expensive educations in order to extract a return All this is not the result of deviations or retreats from meritocracy but rather stems directly from meritocracy s successes This is the radical argument that Daniel Markovits prosecutes with rare force Markovits is well placed to expose the sham of meritocracy Having spent his life at elite universities he knows from the inside the corrosive system we are trapped within Markovits also knows that if we understand that meritocratic inequality produces near universal harm we can cure it When *The Meritocracy Trap* reveals the inner workings of the meritocratic machine it also illuminates the first steps outward towards a new world that might once again afford dignity and prosperity to the American people *The Jewelers' Circular* ,1921 Developing Ocular Motor and Visual Perceptual Skills Kenneth Lane,2024-06-01 With over 20 years of experience Dr Kenneth A Lane has designed *Developing Ocular Motor and Visual Perceptual Skills An Activity Workbook* to help occupational therapists optometrists and other professionals develop the ocular motor and visual perceptual skills of learning disabled children To establish a framework for understanding each chapter begins with the scientific theories used to develop the activity forms Insightful suggestions are included on how to solidify the program s success The easy to follow activity forms are then presented along with numerous illustrations that help develop ocular motor and visual perceptual skills The forms are divided into as many as five levels of difficulty so both children and teenagers can benefit from each activity *Developing Ocular Motor and Visual Perceptual Skills* contains daily lesson plans and practical tips on how to successfully start an activities program Other helpful features include a glossary of terms and a reference list of individuals and organizations that work with learning disabled children to develop these skills The first of its kind *Developing Ocular Motor and Visual Perceptual Skills* utilizes a learning approach by linking the theories with the remediation activities to help learning disabled children improve their perceptual and fine motor skills All professionals looking to assess and enhance a

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Table of Contents Pat Grade 12 2014 Memorandum

1. Understanding the eBook Pat Grade 12 2014 Memorandum
 - The Rise of Digital Reading Pat Grade 12 2014 Memorandum
 - Advantages of eBooks Over Traditional Books
2. Identifying Pat Grade 12 2014 Memorandum
 - 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 Pat Grade 12 2014 Memorandum
 - User-Friendly Interface
4. Exploring eBook Recommendations from Pat Grade 12 2014 Memorandum
 - Personalized Recommendations

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

- 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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