



DEPARTMENT OF
EDUCATION

**NATIONAL
SENIOR CERTIFICATE**

GRADE 12

**ACCOUNTING P1
JUNE 2025
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. Unless otherwise stated, give full marks for correct answer. If answer is incorrect, mark workings.
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). 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. If candidates provide more than 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 Q).
8. 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.
10. Where method marks are awarded for operation, marker must inspect reasonableness of answer.
11. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, ÷, or per memo.
12. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
13. 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 [3].
14. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
15. Codes: f = foreign item; p = placement/presentation.

These marking guidelines consist of 10 pages.

2014 Exemplar Physical Sciences P1 Memo

O García



2014 Exemplar Physical Sciences P1 Memo:

This book delves into 2014 Exemplar Physical Sciences P1 Memo. 2014 Exemplar Physical Sciences P1 Memo is a crucial topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into 2014 Exemplar Physical Sciences P1 Memo, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to 2014 Exemplar Physical Sciences P1 Memo
 - Chapter 2: Essential Elements of 2014 Exemplar Physical Sciences P1 Memo
 - Chapter 3: 2014 Exemplar Physical Sciences P1 Memo in Everyday Life
 - Chapter 4: 2014 Exemplar Physical Sciences P1 Memo in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of 2014 Exemplar Physical Sciences P1 Memo. The first chapter will explore what 2014 Exemplar Physical Sciences P1 Memo is, why 2014 Exemplar Physical Sciences P1 Memo is vital, and how to effectively learn about 2014 Exemplar Physical Sciences P1 Memo.
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 4. In chapter 3, the author will examine the practical applications of 2014 Exemplar Physical Sciences P1 Memo in daily life. The third chapter will showcase real-world examples of how 2014 Exemplar Physical Sciences P1 Memo can be effectively utilized in everyday scenarios.
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