



**NATIONAL SENIOR CERTIFICATE**

**GRADE 11**

**ACCOUNTING P1**  
**NOVEMBER 2024**

**MARKS: 150**

**TIME: 2 Hours**

**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. 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 the answer is 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. 'Operation' means 'Check operation'. 'One part correct' means 'Operation & one part correct'.  
*Note:* Check operation means must be +, -, x or ÷ as per memo.  
*Note:* Where appropriate, use of numerator and denominator must be correctly applied to earn marks.
11. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part. In such cases, do not award the method mark. Indicate by way of (0).
12. Be aware that some candidates provide valid alternatives beyond the memorandum.
13. Codes: f = foreign item, p = placement/presentation.

**This marking guideline consist of 7 pages**

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**Irvin N. Gleim, Patrick R. Delaney**

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**R036: Papers given at the Precious-Metals Symposium, Sparks, Nevada, November 17-19, 1980**, *Principles of Financial & Managerial*

*Accounting* James Don Edwards, Roger H. Hermanson, Michael Maher, 1993 **Creative Accounting Exposed** Ignacio de la Torre, 2009-01-15 In this book Ignacio de la Torre explains the reasons why some companies choose to influence their figures and how they do so often by bending the rules rather than breaking them anticipating or increasing income reducing or delaying the recognition of expenses and shifting away debts or losses He also shows us how to spot such tricks and correctly interpret financial reports Written in a clear and enjoyable style the wealth of international case studies from companies such as Repsol L Oreal Vivendi Universal and Vodafone and public bodies such as the Greek government and the European Union and the subsequent detail of analysis make this book appealing reading for all professionals of the accounting world as well as those who simply want to know the truth behind the headlines

**BOOK JACKET** *The Accounting Review* William Andrew Paton, 1947 Includes section Reviews

**Federal Register**, 1957 Management Accounting, 1982 Readings in Cost

*Accounting, Budgeting, and Control* William Edgar Thomas, 1960

**CPA Examination Review** Irvin N. Gleim, Patrick R. Delaney, 1983

**A Nature Conservation Review: Volume 2, Site Accounts** Natural Environment Research Council (Great Britain), 1977-07-21 This 1977 book analyses and describes the wild flora and fauna of Britain and identifies important sites that exemplify this rich heritage

**Contemporary Studies in the Evolution of Accounting Thought** Michael

Chatfield, 1968 Financial Accounting, with Annual Report Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2005

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Walton, 1996 This volume brings together a series of key articles concerning the major accounting jurisdictions within Europe The articles cover the evolution of financial reporting in various countries and deal with features of their accounting environment which distinguish them from other jurisdictions It is a unique collection of material which will be an essential aid for students and researchers in comparative international reporting

*The India List and India Office List for ...*, 1896

HCAA Currency Long Beach Auction Catalog #3506 Mike Mocazlla, 2009-08 **The Business School Buzz Book Vault**

Editors, 2006-02-07 In this new edition Vault publishes the entire surveys of current students and alumni at more than 100

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