



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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Robert R. Redfield

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How Numbers Rule the World Doctor Lorenzo Fioramonti, 2014-01-16 Numbers dominate global politics and as a result our everyday lives Credit ratings steer financial markets and can make or break the future of entire nations GDP drives our economies Stock market indices flood our media and national debates Statistical calculations define how we deal with climate change poverty and sustainability But what is behind these numbers In *How Numbers Rule the World* Lorenzo Fioramonti reveals the hidden agendas underpinning the use of statistics and those who control them Most worryingly he shows how numbers have been used as a means to reinforce the grip of markets on our social and political life curtailing public participation and rational debate An innovative and timely expos of the politics power and contestation of numbers

Credit Rating Governance Ahmed Naciri, 2015-01-30 Credit rating agencies play an essential role in the modern financial system and are relied on by creditors and investors on the market In the recent financial crisis their power and reliability were often questioned yet a simple rating downgrade could threaten to bankrupt a whole country This book examines the governance of credit rating agencies as expressed by their ability to fairly ethically and consistently assign higher rates to issuers having lesser default risks However factors such as the drive for increased revenue and market share the inadequate business model the inadequate methodology of assessing risk opacity and inadequate internal monitoring have all been identified as critical governance failures for credit agencies This book explores these issues and proposes some potential solutions and improvements This will be of interest to researchers and advanced students of corporate finance finance financial economics risk management investment management and banking NEP Cost Accounting B.Com. 5th Sem (MJ-501) Dr. B. K. Mehta, 2025-03-04 1 Cost Accounting Meaning Importance and Evaluation 2 Elements of Cost and Their Classification 3 Materials Control and Valuation 4 Labour Cost Control 5 Expenses Overheads 6 Overheads Machine Hour Rate 7 Single or Unit or Output Costing 8 Calculation of Tender Price or Quotation Price 9 Production Account or Manufacturing Account 10 Contract Costing Job Costing and Batch Costing 11 Process Cost Accounting Operating Costing Service Costing Activity Based Costing ABC **Cost Accounting** Dr. B. K. Mehta, 2022-07-09 1 Cost Accounting Meaning Importance an Evaluation 2 Elements of Cost and their Classification 3 Materials Control and Valuation 4 Labour Cost Control 5 Expenses Overheads 6 Overheads Machine Hour Rate 7 Single or Unit or Output Costing 8 Calculation of Tender Price or Quotation Price 9 Production Account or Manufacturing Account 10 Contract Costing Job Costing and Batch Costing 11 Process Cost Accounting 12 Reconciliation of Cost and Financial Accounts 13 Cost Audit Examination Paper **Annual Report and Accounts of the National Archives 2013-14** National Archives (Great Britain), 2014 *Cost Accounting by Dr. B. K. Mehta (SBPD Publications)* Dr. B. K. Mehta, 2021-07-07 An excellent book for commerce students appearing in competitive professional and other examinations 1 Cost Accounting Meaning Importance an Evaluation 2 Elements of Cost and their Classification 3 Materials Control and Valuation 4 Labour Cost Control 5 Expenses Overheads 6 Overheads

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Minerals Yearbook

Geological Survey,Interior Department,Mines Bureau,2019-01-31 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary

Report of the Division of Accounting of the City of Buffalo Buffalo (N.Y.) Dept. of Audit and Control. Division of Accounting,1927

Hong Kong

,2014 **Development of the Global Film Industry** Qiao Li,Yanqiu Guan,Hong Lu,2020-09-01 The global film industry has witnessed significant transformations in the past few years Regions outside the USA have begun to prosper while non traditional production companies such as Netflix have assumed a larger market share and online movies adapted from literature have continued to gain in popularity How have these trends shaped the global film industry This book answers this question by analyzing an increasingly globalized business through a global lens Development of the Global Film Industry examines the recent history and current state of the business in all parts of the world While many existing studies focus on the internal workings of the industry such as production distribution and screening this study takes a big picture view encompassing the transnational integration of the cultural and entertainment industry as a whole and pays more attention to the coordinated development of the film industry in the light of influence from literature television animation games and other sectors This volume is a critical reference for students scholars and the public to help them understand the major trends facing the global film industry in today s world

... Hong Kong Independent Commission Against Corruption,2013

Annual Report India. Ministry of Culture,2013

Parliamentary Debates (Hansard). Great Britain.

Parliament. House of Commons,2013 **The OECD Observer** ,2013 **List and Station of the Commissioned and Warrant Officers of the Navy of the United States, and of the Marine Corps, on the Active List, and Officers on the Retired List Employed on Active Duty** United States. Navy Department,1898

UK Defence Statistics Great Britain.

Ministry of Defence,2014 *Public Accounts for the Fiscal Year Ended ...*,1920

Forest Products Annual Market Review

2012-2013 ,2014-05-23 This publication provides general and statistical information on forest products markets and related policies in Europe North America and the Commonwealth of Independent States The Review begins with an overview chapter

followed by analysis of government and industry policies and market based implements affecting forest products markets The third chapter is on innovation in the forest sector Five chapters are based on annual country supplied statistics describing wood raw materials sawn softwood sawn hardwood wood based panels and paper paperboard and wood pulp Additional chapters discuss markets for wood energy value added wood products and housing In each chapter production trade and consumption are analyzed and relevant material on specific markets is included Tables and graphs provided throughout the text present summary information

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