

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.
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 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.
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