



NATIONAL SENIOR CERTIFICATE

GRADE 12

JUNE 2025

ACCOUNTING P1 MARKING GUIDELINE

MARKS: 150

MARKING PRINCIPLES:

1. Unless otherwise stated in the marking guideline, 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 incorrect, mark workings.
4. If a pre-adjustment figure is shown as a final figure, allocate the part-mark as a working mark for that figure (not the method mark for the answer). **NOTE:** If figures are stipulated in marking guideline 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 marking guideline 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 the reasonableness of the answer.
11. Operation means 'check operation'. 'One part correct' means operation and one part correct. **NOTE:** check operation must be +, -, x, ÷, as per candidate's calculation (if valid) or per marking guideline.
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 [2].
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.

This marking guideline consists of 9 pages.

Accounting Gr12 June Exam 2014

**Elsabé Conradie, Mandy Moyce, Derick
Kirsch**



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Annual Report Mpumalanga (South Africa). Department of Education,2012 **The Budget of the United States Government** United States. Bureau of the Budget,1936 *Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending ...* United States,1936 **Pass Accounting, Grade 12** Elsabé Conradie,Mandy Moyce,Derick Kirsch,2014-06-26 **Accounting Made Simple** ,2007 **Pass Accounting Grade 12** Mandy Moyce,2010-03-31 PASS Accounting provides a comprehensive overview of the curriculum to help you prepare for the exam Here you will find clear definitions and explanations worked examples practice activities covering typical exam questions templates for recording your answers at the back of the book Grade 12 Accounting in a nutshell **Accounting** ,2010* **Study and Master Accounting Grade 12 CAPS Teacher's Guide** E. Conradie,Derek Kirsch,Mandy Moyce,Sophia M. Brink,2013-07-03 *Study & Master Accounting* Elsabé Conradie,Amanda Marais,Mandy Moyce,2008
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Accounting Gr12 June Exam 2014 Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Accounting Gr12 June Exam 2014**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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