



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.

Accounting Exemplar For 2013 Grade 1

Timothy Brophy



Accounting Exemplar For 2013 Grade 1:

The Routledge Companion to Accounting History John Richard Edwards, Stephen Walker, 2020-04-15 The Routledge Companion to Accounting History presents a single volume synthesis of research in this expanding field exploring and analysing accounting from ancient civilisations to the modern day No longer perceived as the narrow study of how a mysterious technique was used in past the scope of accounting history has widened substantially This revised and updated volume moves beyond the history of accounting technologies accounting theories and practices and the accountants who applied them Expert contributors from around the world explore the interfaces between accounting and the economy society culture and the polity Accounting history is shown to offer important insights into such disparate phenomena as the evolution of capitalism control of labour gender and family relationships racial exploitation the operation of religious organisations and the functioning of the state Illuminating the foundation and development of accounting systems this updated classic book opens the field to a new generation of accounting scholars and historians around the world Computational Modeling of Cognition and Behavior Simon Farrell, Stephan Lewandowsky, 2018-02-22 This book presents an integrated framework for developing and testing computational models in psychology and related disciplines Researchers and students are given the knowledge and tools to interpret models published in their area as well as to develop fit and test their own models

Communication in Accounting Education Richard M.S. Wilson, F. Elizabeth Gray, Lynn Hamilton, 2016-04-14 Accounting often described as the language of business requires a diverse set of written listening and oral communication skills if those who practise it are to be effective Given the pace of change relating to for example the evolution of international accounting standards and the demands for greater transparency accountants must be clear responsive and audience focussed communicators Employers of accountants consistently comment on the need for their new graduate recruits and trainees to have strong written oral and interpersonal communication skills In this light accounting educators face the challenge of designing and delivering programmes that reflect professional expectations on the part of employers and clients and educating students on how to make informed communication choices in order to achieve desired results and to build good working relationships The chapters in this book deal with such topics as accounting students perceptions of oral communication skills competence based writing skills and the development of listening skills This book was originally published as Accounting Education an international journal **Digitalization in Finance and Accounting** David Procházka, 2021-02-05 This book explores current digitalization issues in finance and accounting with particular focus on emerging and transitioning markets It features models empirical studies and cases studies on topics such as Fintech blockchain technology financing renewable energy and XBRL usage from sectors such health care pharmacology transportation and education Such a complex view of current economic phenomena makes the volume attractive not only for academia but also for regulators and policy makers when deliberating the potential outcome of competing regulatory

mechanisms *The SAGE Handbook of Organizational Institutionalism* Royston Greenwood, Christine Oliver, Thomas B. Lawrence, Renate E. Meyer, 2017-05-01 The SAGE Handbook of Organizational Institutionalism brings together extensive coverage of aspects of Institutional Theory and an array of top academic contributors Now in its Second Edition the book has been thoroughly revised and reorganised with all chapters updated to maintain a mix of theory how to conduct institutional organizational analysis and contemporary empirical work New chapters on Translation Networks and Institutional Pluralism are included to reflect new directions in the field The Second Edition has also been reorganized into six parts Part One Beginnings Foundations Part Two Organizations and their Contexts Part Three Institutional Processes Part Four Conversations Part Five Consequences Part Six Reflections **Designing Teacher Evaluation Systems** Thomas Kane, Kerri Kerr, Robert Pianta, 2014-06-03 WHAT IS EFFECTIVE TEACHING It's not enough to say I know it when I see it not when we're expecting so much more from students and teachers than in the past To help teachers achieve greater success with their students we need new and better ways to identify and develop effective teaching The Measures of Effective Teaching MET project represents a groundbreaking effort to find out what works in the classroom With funding by the Bill Melinda Gates Foundation the MET project brought together leading academics education groups and 3 000 teachers to study teaching and learning from every angle Its reports on student surveys observations and other measures have shaped policy and practice at multiple levels This book shares the latest lessons from the MET project With 15 original studies some of the field's most preeminent experts tap the MET project's unprecedented collection of data to offer new insights on evaluation methods and the current state of teaching in our schools As feedback and evaluation methods evolve rapidly across the country Designing Teacher Evaluation Systems is a must read and timely resource for those working on this critical task PRAISE FOR DESIGNING TEACHER EVALUATION SYSTEMS This book brings together an all star team to provide true data driven policy relevant guidance for improving teaching and learning From student achievement to student perceptions from teacher knowledge to teacher practices the authors address key issues surrounding the elements of a comprehensive teacher evaluation and improvement system Highly recommended for anyone seriously interested in reform PETE GOLDSCHMIDT Assistant Secretary New Mexico Public Education Department This book is an invaluable resource for district and state leaders who are looking to develop growth and performance systems that capture the complexity of teaching and provide educators with the feedback needed to develop in their profession TOM BOASBERG Superintendent Denver Public Schools A rare example of practical questions driving top quality research and a must read for anyone interested in improving the quality of teaching ROBERT C GRANGER Former President Ret The William T Grant Foundation This will be the go to source in years to come for those involved in rethinking how teachers will be evaluated and how evaluation can and should be used to increase teacher effectiveness The superb panel of contributors to this book presents work that is incisive informative and accessible providing a real service to the national efforts around teacher evaluation

reform JOHN H TYLER Professor of Education Brown University *Global Corruption Report: Education* Transparency International, 2013-10-08 Corruption and poor governance are acknowledged as major impediments to realizing the right to education and to reaching the Millennium Development Goal of universal primary education by 2015 Corruption not only distorts access to education but affects the quality of education and the reliability of research findings From corruption in the procurement of school resources and nepotism in the hiring of teachers to the buying and selling of academic titles and the skewing of research results major corruption risks can be identified at every level of the education and research systems Conversely education serves as a means to strengthen personal integrity and is a critical tool to address corruption effectively The Global Corruption Report GCR is Transparency International's flagship publication bringing the expertise of the anti corruption movement to bear on a specific corruption issue or sector The Global Corruption Report on education consists of more than 70 articles commissioned from experts in the fields of corruption and education from universities think tanks business civil society and international organisations The Global Corruption Report on education and academic research will provide essential analysis for understanding the corruption risks in the sector and highlight the significant work that has already been done in the field to improve governance and educational outcomes This will be an opportunity to pull together cutting edge knowledge on lessons learnt innovative tools and solutions that exist in order to fight corruption in the education sector

Approaches to the Study of Sound Structure and Speech Magdalena Wrembel, Agnieszka Kielkiewicz-Janowiak, Piotr Gąsiorowski, 2019-10-21 This innovative work highlights interdisciplinary research on phonetics and phonology across multiple languages building on the extensive body of work of Katarzyna Dziubalska Kończyk on the study of sound structure and speech The book features concise contributions from both established and up and coming scholars who have worked with Katarzyna Dziubalska Kończyk across a range of disciplinary fields toward broadening the scope of how sound structure and speech are studied and how phonological and phonetic research is conducted Contributions bridge the gap between such fields as phonological theory acoustic and articulatory phonetics and morphology but also includes perspectives from such areas as historical linguistics which demonstrate the relevance of other linguistic areas of inquiry to empirical investigations in sound structure and speech The volume also showcases the rich variety of methodologies employed in existing research including corpus based diachronic experimental acoustic and online approaches and showcases them at work drawing from data from languages beyond the Anglocentric focus in existing research The collection reflects on Katarzyna Dziubalska Kończyk's pioneering contributions to widening the study of sound structure and speech and reinforces the value of interdisciplinary perspectives in taking the field further making this key reading for students and scholars in phonetics phonology sociolinguistics psycholinguistics and speech and language processing

The Oxford Handbook of Assessment Policy and Practice in Music Education, Volume 2 Timothy Brophy, 2019-01-02 In this two volume Handbook contributors from across the globe provide expert perspectives on the assessment measurement

and evaluation of student learning in music

Gendered Hierarchies of Dependency Patrizia Kokot-Blamey, 2023-07-19

Accountancy is an elite profession wielding its influence in every step we take in business and political life from takeover to bankruptcies and from Brexit to war we need accountants to help us see the bigger picture and to enable us to trust one another in public life But for much of the profession's history women were excluded from it and while we have seen great advances in women's access to the profession women remain significantly underrepresented at the top of the hierarchy and amid partnership ranks across the industry and globally Importantly there are noteworthy differences in the severity of this underrepresentation across national borders which remain underexplored Gendered Hierarchies of Dependency considers this underrepresentation of women at partnership level cross nationally and through a feminist lens analysing interviews with female partners in Germany and the United Kingdom In doing so Kokot Blamey innovatively merges insights from accountancy and organization studies political economy and the feminist ethics of care literature to contribute to contemporary debates about women at work neoliberalism and the capitalist fiction of the autonomous self Beyond career advancement to partnership Kokot Blamey examines several timely issues such as the persistence of discrimination and sexism at work motherhood and weathering recessions and economic crises in accountancy Revealing important insights into the day to day working and private lives of modern elites this book shows how hierarchies are negotiated differently across borders but that the outcomes are always gendered

Accounting Exemplar For 2013 Grade 1 Book Review: Unveiling the Magic of Language

In an electronic 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 really remarkable. This extraordinary book, aptly titled "**Accounting Exemplar For 2013 Grade 1**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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