



NATIONAL SENIOR CERTIFICATE

GRADE 11

NOVEMBER 2022

ACCOUNTING P1 MARKING GUIDELINE

MARKS: 150

MARKING PRINCIPLES:

1. Unless otherwise indicated 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. 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). **NOTE:** if figures are stipulated in marking guidelines 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.
7. Where penalties are applied, the marks for that section of the question cannot be a final negative.
8. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer.
9. 'Operation' means 'Check operation'. 'One part correct' means 'Operation and one part correct'.
NOTE: Check operation must be +, –, x or ÷ or as per marking guidelines.
10. In calculations, do not award marks for workings if numerator and denominator are swapped – this also applies to ratios.
11. 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 ☒.
12. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
13. Codes: f = foreign item; p = placement/presentation.

This marking guideline consists of 8 pages.

Memorandum Of Gr11 English Paper 3

Michal Rosen-Zvi



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Table of Contents Memorandum Of Gr11 English Paper 3

1. Understanding the eBook Memorandum Of Gr11 English Paper 3
 - The Rise of Digital Reading Memorandum Of Gr11 English Paper 3
 - Advantages of eBooks Over Traditional Books
2. Identifying Memorandum Of Gr11 English Paper 3
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Memorandum Of Gr11 English Paper 3
 - User-Friendly Interface
4. Exploring eBook Recommendations from Memorandum Of Gr11 English Paper 3
 - Personalized Recommendations

- Memorandum Of Gr11 English Paper 3 User Reviews and Ratings
- Memorandum Of Gr11 English Paper 3 and Bestseller Lists
- 5. Accessing Memorandum Of Gr11 English Paper 3 Free and Paid eBooks
 - Memorandum Of Gr11 English Paper 3 Public Domain eBooks
 - Memorandum Of Gr11 English Paper 3 eBook Subscription Services
 - Memorandum Of Gr11 English Paper 3 Budget-Friendly Options
- 6. Navigating Memorandum Of Gr11 English Paper 3 eBook Formats
 - ePub, PDF, MOBI, and More
 - Memorandum Of Gr11 English Paper 3 Compatibility with Devices
 - Memorandum Of Gr11 English Paper 3 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Memorandum Of Gr11 English Paper 3
 - Highlighting and Note-Taking Memorandum Of Gr11 English Paper 3
 - Interactive Elements Memorandum Of Gr11 English Paper 3
- 8. Staying Engaged with Memorandum Of Gr11 English Paper 3
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Memorandum Of Gr11 English Paper 3
- 9. Balancing eBooks and Physical Books Memorandum Of Gr11 English Paper 3
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Memorandum Of Gr11 English Paper 3
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Memorandum Of Gr11 English Paper 3
 - Setting Reading Goals Memorandum Of Gr11 English Paper 3
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Memorandum Of Gr11 English Paper 3
 - Fact-Checking eBook Content of Memorandum Of Gr11 English Paper 3

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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