

PROVINCIAL GOVERNMENT

## EDUCATION

### NATIONAL SENIOR CERTIFICATE

#### GRADE 11

## ACCOUNTING P1

## **NOVEMBER 2024**

MARKS: 150 TIME: 2 Hours

#### MARKING PRINCIPLES

- 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.
- 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.
- 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).
- 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.
- Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
- 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.
- Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer before awarding the mark.
- '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.
- 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 E3
- 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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## Table of Contents Limpopo Grade 10 Agriculture 2013 Memorandum

- 1. Understanding the eBook Limpopo Grade 10 Agriculture 2013 Memorandum
  - The Rise of Digital Reading Limpopo Grade 10 Agriculture 2013 Memorandum
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Limpopo Grade 10 Agriculture 2013 Memorandum
  - 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 Limpopo Grade 10 Agriculture 2013 Memorandum
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Limpopo Grade 10 Agriculture 2013 Memorandum
  - Personalized Recommendations
  - Limpopo Grade 10 Agriculture 2013 Memorandum User Reviews and Ratings
  - Limpopo Grade 10 Agriculture 2013 Memorandum and Bestseller Lists

- 5. Accessing Limpopo Grade 10 Agriculture 2013 Memorandum Free and Paid eBooks
  - Limpopo Grade 10 Agriculture 2013 Memorandum Public Domain eBooks
  - Limpopo Grade 10 Agriculture 2013 Memorandum eBook Subscription Services
  - Limpopo Grade 10 Agriculture 2013 Memorandum Budget-Friendly Options
- 6. Navigating Limpopo Grade 10 Agriculture 2013 Memorandum eBook Formats
  - o ePub, PDF, MOBI, and More
  - Limpopo Grade 10 Agriculture 2013 Memorandum Compatibility with Devices
  - Limpopo Grade 10 Agriculture 2013 Memorandum Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Limpopo Grade 10 Agriculture 2013 Memorandum
  - Highlighting and Note-Taking Limpopo Grade 10 Agriculture 2013 Memorandum
  - Interactive Elements Limpopo Grade 10 Agriculture 2013 Memorandum
- 8. Staying Engaged with Limpopo Grade 10 Agriculture 2013 Memorandum
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - $\circ$  Following Authors and Publishers Limpopo Grade 10 Agriculture 2013 Memorandum
- 9. Balancing eBooks and Physical Books Limpopo Grade 10 Agriculture 2013 Memorandum
  - ∘ Benefits of a Digital Library
  - o Creating a Diverse Reading Collection Limpopo Grade 10 Agriculture 2013 Memorandum
- 10. Overcoming Reading Challenges
  - $\circ\,$  Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Limpopo Grade 10 Agriculture 2013 Memorandum
  - Setting Reading Goals Limpopo Grade 10 Agriculture 2013 Memorandum
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Limpopo Grade 10 Agriculture 2013 Memorandum
  - Fact-Checking eBook Content of Limpopo Grade 10 Agriculture 2013 Memorandum
  - 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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