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PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

NATIONAL SENIOR CERTIFICATE

GRADE 11

ACCOUNTING P1
NOVEMBER 2024

MARKS: 150

TIME: 2 Hours

MARKING PRINCIPLES

1. 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.
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).
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. 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.
9. Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer before awarding the mark.
10. '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.
11. 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 ☒
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 Mathematics Grade 12014 Memo Limpopo

1. Understanding the eBook Mathematics Grade 12014 Memo Limpopo
 - The Rise of Digital Reading Mathematics Grade 12014 Memo Limpopo
 - Advantages of eBooks Over Traditional Books
2. Identifying Mathematics Grade 12014 Memo Limpopo
 - 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 Mathematics Grade 12014 Memo Limpopo
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mathematics Grade 12014 Memo Limpopo
 - Personalized Recommendations
 - Mathematics Grade 12014 Memo Limpopo User Reviews and Ratings

- Mathematics Grade 12014 Memo Limpopo and Bestseller Lists
- 5. Accessing Mathematics Grade 12014 Memo Limpopo Free and Paid eBooks
 - Mathematics Grade 12014 Memo Limpopo Public Domain eBooks
 - Mathematics Grade 12014 Memo Limpopo eBook Subscription Services
 - Mathematics Grade 12014 Memo Limpopo Budget-Friendly Options
- 6. Navigating Mathematics Grade 12014 Memo Limpopo eBook Formats
 - ePub, PDF, MOBI, and More
 - Mathematics Grade 12014 Memo Limpopo Compatibility with Devices
 - Mathematics Grade 12014 Memo Limpopo Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mathematics Grade 12014 Memo Limpopo
 - Highlighting and Note-Taking Mathematics Grade 12014 Memo Limpopo
 - Interactive Elements Mathematics Grade 12014 Memo Limpopo
- 8. Staying Engaged with Mathematics Grade 12014 Memo Limpopo
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mathematics Grade 12014 Memo Limpopo
- 9. Balancing eBooks and Physical Books Mathematics Grade 12014 Memo Limpopo
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mathematics Grade 12014 Memo Limpopo
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Mathematics Grade 12014 Memo Limpopo
 - Setting Reading Goals Mathematics Grade 12014 Memo Limpopo
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Mathematics Grade 12014 Memo Limpopo
 - Fact-Checking eBook Content of Mathematics Grade 12014 Memo Limpopo
 - 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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