



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.

Memorandum 2014 Exemplar Life Sciences

**Viviane Frings-Hessami, Fiorella
Foscarini**



Memorandum 2014 Exemplar Life Sciences:

Exemplar-Based Knowledge Acquisition Ray Bareiss, 2014-05-10 Exemplar Based Knowledge Acquisition A Unified Approach to Concept Representation Classification and Learning covers the fundamental issues in cognitive science and the technology for solving real problems This text contains six chapters and begins with a description of the rationale for the design of Protos Approach its construction and performance The succeeding chapters discuss how the Protos approach meets the requirements of representing concepts using them for classification and acquiring them from available training These chapters also deal with the design and implementation of Protos These topics are followed by a presentation of examples of the application of Protos to audiology and evaluate its performance The final chapters survey related work in the areas of case based reasoning and automated knowledge acquisition and the contributions of Protos approach This book will be of great value to psychologists psychiatrists and researchers in the field of artificial intelligence *Study Guide for CTET Paper 2 (Class 6 - 8 Teachers) Social Studies/ Social Science with Past Questions 4th Edition* Disha Experts, 2019-10-10 The new edition of the book Study Guide for CTET Paper 2 English 4th edition Class 6 8 Social Studies Social Science teachers has been updated with the CTET Solved Papers of July 2013 to Sep 2018 The languages covered in the book are English 1st language and Hindi 2nd language The book provides separate sections for Child Development Pedagogy English Language Hindi Language and Social Studies Social Science Each section has been divided into chapters For each chapter an exhaustive theory has been provided which covers the complete syllabus as prescribed by the CBSE NCERT NCF 2005 This is followed by 2 sets of exercise The exercise 1 contains a set of MCQs from the PREVIOUS YEAR Question Papers of CTET and various STET s The exercise 2 TEST YOURSELF provides carefully selected MCQs for practice The book is a must for all the candidates appearing in the Paper 2 Social Studies stream of the CTET and State TETs like UPTET Rajasthan TET Haryana TET Bihar TET Uttarakhand TET Punjab TET Tamil Nadu TET etc *World Suffering and Quality of Life* Ronald E. Anderson, 2015-02-04 This is the first book tackling the topic of world suffering It compiles in one place the ideas perspectives and findings of researchers from around the world who pioneered research based understanding of human suffering Some chapters use the paradigm of quality of life to explore ways to enhance knowledge on suffering Other chapters show how concepts and knowledge from suffering research can benefit studies on quality of life By bringing together in one volume ideas and research experience from the best minds and leading researchers in the fields of pain suffering poverty deprivation disability and quality of life including well being and happiness this volume advances social science solutions to a number of major threads of research most notably suffering As a whole the volume advances the fields of suffering and deprivation by suggesting a working typology of suffering and by pointing out the major paradigms for relief of suffering such as humanitarianism human rights caring and healing This volume provides a wealth of insights about the interaction between suffering and quality of life the most up to date characterization of worldwide suffering and a grasp of

the implications of these data for local and global policy on health and social well being

Archives in a Changing Climate - Part I & Part II Viviane Frings-Hessami, Fiorella Foscarini, 2022-10-12 This book contains the first and second volume papers from the 8th International Conference on the History of Records and Archives I CHORA 8 Contributors present articles that propose new solutions and aspirations for a new era in the technology of archives and recordkeeping Topics cover rethinking the role played by archivists and reframing recordkeeping practices that focus on the rights of the subjects of the records This text appeals to students researchers and professionals in the field Previously published in Archival Science Special Issue Archives in a Changing Climate Part I and Archives in a Changing Climate Part II Chapter Displaced archives proposing a research agenda is available open access under a Creative Commons Attribution 4.0 International License via link [springer.com](http://www.springer.com)

The Routledge Reviewer's Guide to Mixed Methods Analysis Anthony J. Onwuegbuzie, R. Burke Johnson, 2021-07-12 The Routledge Reviewer's Guide to Mixed Methods Analysis is a groundbreaking edited book the first devoted solely to mixed methods research analyses or mixed analyses Each of the 30 seminal chapters authored by internationally renowned scholars provides a simple and practical introduction to a method of mixed analysis Each chapter demonstrates how to conduct the analysis in easy to understand language Many of the chapters present new topics that have never been written before and all chapters offer cutting edge approaches to analysis The book contains the following four sections Part I Quantitative Approaches to Qualitative Data e.g. factor analysis of text multidimensional scaling of qualitative data Part II Qualitative Approaches to Quantitative Data e.g. qualitizing data mixed methodological discourse analysis Part III Inherently Mixed Analysis Approaches e.g. qualitative comparative analysis mixed methods social network analysis social media analytics as mixed analysis GIS as mixed analysis and Part IV Use of Software for Mixed Data Analysis e.g. QDA Miner WordStat MAXQDA NVivo SPSS The audience for this book includes a researchers evaluators and practitioners who conduct a variety of research projects and who are interested in using innovative analyses that will allow them to extract more from their data b academics including faculty who would use this book in their scholarship as well as in their graduate level courses and graduate students who need access to a comprehensive set of mixed analysis tools for their dissertations theses and other research assignments and projects and c computer assisted data analysis software developers who are seeking additional mixed analyses to include within their software programs Chapter 24 of this book is freely available as a downloadable Open Access PDF at <http://www.taylorfrancis.com> under a Creative Commons Attribution Non Commercial No Derivatives CC BY NC ND 4.0 license

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Yearbook of International Organizations 2014-2015 (Volume 4) Union Of International Associations, Union of International Associations, 2014-09-17 The Yearbook of International Organizations provides the most extensive coverage of non profit international organizations currently available Detailed profiles of international non governmental and intergovernmental organizations IGO collected and documented by the Union of International Associations can be found here In addition to the history aims and activities of international organizations with their events publications and contact details the volumes of the Yearbook include networks between associations biographies of key people involved and extensive statistical data Providing both an international organizations and research bibliography Volume 4 cites over 46 000 publications and information resources supplied by international organizations and provides nearly 18 000 research citations under 40 subject headings This volume also includes a research bibliography on international organizations and transnational associations

Modern Nigeria Alex Egodotaye Asakitikpi, Aretha Oluwakemi Asakitikpi, 2024-01-25 Discover Nigeria Africa s most populous country in this thematic encyclopedia that covers everything from geography and economics to etiquette and pop culture Part of Bloomsbury s Understanding Modern Nations series this volume takes readers on a tour of contemporary Nigeria helping them better understand the country and the many cultures religions and ethnicities that call it home Chapters are organized thematically examining a variety of topics including geography history government economics religion ethnic and social groups gender education language etiquette food literature and the arts and pop culture Each chapter begins with an overview essay followed by a selection of encyclopedic entries that provide a more nuanced look

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