

**Education and Sports Development**

Department of Education and Sports Development
Department van Onderwys en Sport Ontwikkeling
Lefapha la Thuto le Tlhabololo ya Metshameko
NORTH WEST PROVINCE

PROVINCIAL ASSESSMENT**GRADE 11****ACCOUNTING:
PAPER 1****JUNE 2019: MEMORANDUM****MARKS: 150****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 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 answer 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. 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 and at least one part must be correct before awarding the mark.
9. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part.
10. Be aware of candidates who provide valid alternatives beyond the marking guideline.
11. Codes: f = foreign item; p = placement/presentation.

This marking guideline consists of 08 pages.



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The trafficking of wildlife is increasingly recognized as both a specialized area of organized crime and a significant threat to many plant and animal species The World Wildlife Crime Report 2016 takes stock of the present wildlife crime situation with a focus on illicit trafficking of specific protected species of wild fauna and flora and provides a broad assessment of the nature and extent of the problem at the global level It includes a quantitative market assessment and a series of in depth illicit trade case studies **Study and Master Accounting Grade 11 CAPS Study Guide** Elsabe Conradie,Mandy

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