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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 Limpopo National Senior Certificate Grade 11 Accounting November 2011

1. Understanding the eBook Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - The Rise of Digital Reading Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Advantages of eBooks Over Traditional Books
2. Identifying Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - 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 National Senior Certificate Grade 11 Accounting November 2011
 - User-Friendly Interface
4. Exploring eBook Recommendations from Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Personalized Recommendations
 - Limpopo National Senior Certificate Grade 11 Accounting November 2011 User Reviews and Ratings
 - Limpopo National Senior Certificate Grade 11 Accounting November 2011 and Bestseller Lists
5. Accessing Limpopo National Senior Certificate Grade 11 Accounting November 2011 Free and Paid eBooks
 - Limpopo National Senior Certificate Grade 11 Accounting November 2011 Public Domain eBooks
 - Limpopo National Senior Certificate Grade 11 Accounting November 2011 eBook Subscription Services

- Limpopo National Senior Certificate Grade 11 Accounting November 2011 Budget-Friendly Options
- 6. Navigating Limpopo National Senior Certificate Grade 11 Accounting November 2011 eBook Formats
 - ePub, PDF, MOBI, and More
 - Limpopo National Senior Certificate Grade 11 Accounting November 2011 Compatibility with Devices
 - Limpopo National Senior Certificate Grade 11 Accounting November 2011 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Highlighting and Note-Taking Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Interactive Elements Limpopo National Senior Certificate Grade 11 Accounting November 2011
- 8. Staying Engaged with Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Limpopo National Senior Certificate Grade 11 Accounting November 2011
- 9. Balancing eBooks and Physical Books Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Limpopo National Senior Certificate Grade 11 Accounting November 2011
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Setting Reading Goals Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - Fact-Checking eBook Content of Limpopo National Senior Certificate Grade 11 Accounting November 2011
 - 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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