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PROVINCIAL GOVERNMENT  
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF  
**EDUCATION**

**GRADE 11**  
**MID YEAR EXAMINATION**

**MEMORANDUM**

**ACCOUNTING P1 TERM 2 TASK 4**  
**JUNE 2025**

**TOTAL: 150**

**MARKING PRINCIPLES:**

1. Unless otherwise indicated 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. 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.
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.
9. 'Operation' means 'Check operation'. 'One part correct' means 'Operation and one part correct'.  
NOTE: Check operation must be +, –, x or ÷ or as per marking guidelines.
10. In calculations, do not award marks for workings if numerator and denominator are swapped – this also applies to ratios.
11. 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 –
12. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.

This memorandum consists of 8 pages including the cover page

# Memorandum Of Accounting 2013 Mid Year Exam

**Lingsheng Yao**



## **Memorandum Of Accounting 2013 Mid Year Exam:**

**Corporate Accounting for M.Com Entrance Examination** Dheeraj Kumar Singh, The book is useful for M Com Entrance examination conducted by various universities including Delhi University Banaras Hindu University Jamia Millia Islamia and CET conducted for admission to Central Universities across India This is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations New Public Management (NPM) and the Introduction of an Accrual Accounting System Adriana Bruno, 2020-09-22 In recent decades the dissemination and the adoption of new public management NPM have been significant within the new public sector One key innovation is the adoption of accrual accounting from business enterprise The unresolved question is what does accrual accounting mean in practice for government This book analyzes the initial stage of development of an accrual accounting system in the context of regional government in Italy It presents the accrual accounting system as a new technology and contributes to understanding of neutral tools involved in a public sector reform *PGT Commerce - Unit 2 : Corporate Accounting (2024 Edition) - Self Study Series Book* Dheeraj Kumar Singh, The book is specially written for PGT Commerce examinations like DSSSB PGT Commerce Examination KVS PGT Commerce Examination NVS PGT Commerce Examination UP PGT Commerce Examination UP TGT Commerce Examination H TET Commerce Examination Bihar STET Commerce Examination BPSC School Teacher Examination Other State Level Teacher s Examination Rajasthan Assistant Professor Examination The book is specially written for PGT Commerce examinations like KVS NVS DSSSB HTET UP PGT UP TGT EMRS other state level teaching examinations The book is an attempt to clarify the theoretical concept and provide practical problem solving aptitude to crack the objective type examinations In this book there is a chapter wise segregation of the exam questions

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**Advances in Accounting Education** Timothy J. Rupert, Beth B. Kern, 2017-09-06 Advances in Accounting Education Teaching and Curriculum Innovations publishes both non empirical and empirical articles dealing with accounting pedagogy All articles explain how teaching methods or curricula programs can be improved **Tax Court Reporter: Current memo decisions** Commerce Clearing House, 2006 *B.T.A. Memorandum Decisions* United States. Board of Tax Appeals, 1945

**Trade Policy Review - Brazil** World Trade Organization, 2013-08-30 Monitoring the trade policies and practices of members is a fundamentally important activity of the World Trade Organization All WTO members are reviewed at regular intervals according to their share of world trade Each Trade Policy Review consists of three parts a report by the government under review a report written independently by the WTO Secretariat and the concluding remarks by the chair of the Trade Policy Review Body A highlights section provides an overview of key trade facts **Checklist of State Publications**, 1977

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