



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 For Agricultural June Examination For Grade Eleven

Arturo Cuomo



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Report of the Commissioner of Education [with Accompanying Papers]. United States. Bureau of Education, 1908
Parliamentary Papers Great Britain. Parliament. House of Commons, 1918 **Report of the Examinations Conducted by the Council of Higher Education, Newfoundland** Newfoundland Council of Higher Education, 1916 Reports, Minutes, Papers and Miscellaneous Documents Great Britain. Dominions Royal Commission, 1917 **Report of the Examinations Conducted by the Council** Newfoundland. Council of Higher Education, 1914 *Journals of the Legislative Assembly of the Province of British Columbia* British Columbia. Legislative Assembly, 1898 **Miscellaneous Publications** Great Britain. Ministry of Agriculture and Fisheries, 1921 *Annual Report of the Common, Superior, Grammar and Training & Model Schools in New Brunswick* New Brunswick. Education Office, 1900 **Public Documents** Kansas, 1899 **Report** Kansas. Secretary of State, 1898 Biennial Report of the Secretary of State Kansas. Secretary of State, 1898 **Annual Report of the Chief Superintendent of Education** , 1900 **The Farmer & Stock-breeder** , 1926 Sessional Papers Great Britain. Parliament. House of Commons, 1894 Annual Index , 1928 **Report of the Federal Security Agency** United States. Office of Education, 1908 *Journals and Printed Papers of the Parliament of Tasmania* , 1914 The Sale Catalogues of British Government Publications, 1836-1921 Great Britain. Her Majesty's Stationery Office, 1977
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