



**NATIONAL
SENIOR CERTIFICATE**

GRADE 10

NOVEMBER 2020

**ACCOUNTING P1
MARKING GUIDELINE
(EXEMPLAR)**

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 foreign item penalty for misplaced items). 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). 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. 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 before awarding the mark.
9. 'Operation' means 'Check operation'. 'One part correct' means 'Operation and one part correct'. Note: Check operation must be +, –, x or ÷ or per candidates' response.
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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 of candidates who provide valid alternatives beyond the marking guideline.
13. Codes: f = foreign item; p = placement/presentation.

This marking guideline consists of 6 pages.

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TD Snyder



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Table of Contents Accounting Gr10 Memorandum Nov

1. Understanding the eBook Accounting Gr10 Memorandum Nov
 - The Rise of Digital Reading Accounting Gr10 Memorandum Nov
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Gr10 Memorandum Nov
 - 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 Accounting Gr10 Memorandum Nov
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Gr10 Memorandum Nov
 - Personalized Recommendations
 - Accounting Gr10 Memorandum Nov User Reviews and Ratings
 - Accounting Gr10 Memorandum Nov and Bestseller Lists
5. Accessing Accounting Gr10 Memorandum Nov Free and Paid eBooks
 - Accounting Gr10 Memorandum Nov Public Domain eBooks
 - Accounting Gr10 Memorandum Nov eBook Subscription Services
 - Accounting Gr10 Memorandum Nov Budget-Friendly Options

6. Navigating Accounting Gr10 Memorandum Nov eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Gr10 Memorandum Nov Compatibility with Devices
 - Accounting Gr10 Memorandum Nov Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Gr10 Memorandum Nov
 - Highlighting and Note-Taking Accounting Gr10 Memorandum Nov
 - Interactive Elements Accounting Gr10 Memorandum Nov
8. Staying Engaged with Accounting Gr10 Memorandum Nov
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Gr10 Memorandum Nov
9. Balancing eBooks and Physical Books Accounting Gr10 Memorandum Nov
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Gr10 Memorandum Nov
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Gr10 Memorandum Nov
 - Setting Reading Goals Accounting Gr10 Memorandum Nov
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Gr10 Memorandum Nov
 - Fact-Checking eBook Content of Accounting Gr10 Memorandum Nov
 - 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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