



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.

Accounting Grade 12 June 2012 Memo

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



Accounting Grade 12 June 2012 Memo:

Federal Register ,2013-06 **Australian Corporations &&&&& Securities Legislation, 2012, Vol 1 ,**

Yesterday, Today, and Tomorrow Roslyn Arlin Mickelson,Stephen Samuel Smith,Amy Hawn Nelson,2017-11-14 Yesterday

Today and Tomorrow provides a compelling analysis of the forces and choices that have shaped the trend toward the resegregation of public schools By assembling a wide range of contributors historians sociologists economists and education scholars the editors provide a comprehensive view of a community s experience with desegregation and economic development Here we see resegregation through the lens of Charlotte North Carolina once a national model of successful desegregation and home of the landmark Swann desegregation case which gave rise to school busing This book recounts the last forty years of Charlotte s desegregation and resegregation putting education reform in political and economic context Within a decade of the Swann case the district had developed one of the nation s most successful desegregation plans measured by racial balance and improved academic outcomes for both black and white students However beginning in the 1990s this plan was gradually dismantled Today the level of resegregation in Charlotte has almost returned to what it was prior to 1971 At the core of Charlotte s story is the relationship between social structure and human agency with an emphasis on how yesterday s decisions and actions define today s choices *Wiley CPA Exam Review 2011, Financial*

Accounting and Reporting Patrick R. Delaney,O. Ray Whittington,2010-10-05 Fully updated for the 2011 test format Cover

Ministry of Defence main estimates 2011-12 Great Britain: Parliament: House of Commons: Defence

Committee,2011-07-28 The Ministry of Defence MoD must put into the public domain the full cost of military operations in Afghanistan This report notes that although there are obvious standing expenses the Afghan deployment brings with it additional costs in terms of training opportunities cancelled or deferred and equipment wear and tear that will eventually have to be met The Committee is also disappointed by the Department s inability to provide the detailed information requested about expected write offs such as Nimrod and the Type 22 Frigate The MoD was not clear but the Committee deduce that some of the 2010 11 provision for depreciation and write offs will be carried forward to 2011 12 or even later years There is also concern that the voluntary redundancy programme has been over subscribed and that applications or even resignations have been received from individuals who might have achieved high command and asks the MoD to show how it will ensure that the voluntary redundancy process does not impact on the future leadership capability and effectiveness of the Armed Services **Encyclopedia of White-Collar and Corporate Crime** Lawrence M.

Salinger,2013-06-14 Since the first edition of the Encyclopedia of White Collar and Corporate Crime was produced in 2004 the number and severity of these crimes have risen to the level of calamity so much so that many experts attribute the near Depression of 2008 to white collar malfeasance namely crimes of greed and excess by bankers and financial institutions Whether the perpetrators were prosecuted or not white collar and corporate crime came near to collapsing the U S economy

In the 7 years since the first edition was produced we have also seen the largest Ponzi scheme in history Maddoff an ecological disaster caused by British Petroleum and its subcontractors Gulf Oil Spill and U S Defense Department contractors operating like vigilantes in Iraq Blackwater White collar criminals have been busy and the Second Edition of this encyclopedia captures what has been going on in the news and behind the scenes with new articles and updates to past articles

Intermediate Accounting, Volume 2 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-04-16 This is the unbound loose leaf version of Intermediate Accounting 17th Edition Volume 2 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material

The Lawyer Bubble Steven J Harper, 2016-03-08 A noble profession is facing its defining moment From law schools to the prestigious firms that represent the pinnacle of a legal career a crisis is unfolding News headlines tell part of the story the growing oversupply of new lawyers widespread career dissatisfaction and spectacular implodings of pre eminent law firms Yet eager hordes of bright young people continue to step over each other as they seek jobs with high rates of depression life consuming hours and little assurance of financial stability The Great Recession has only worsened these trends but correction is possible and now imperative In *The Lawyer Bubble* Steven J Harper reveals how a culture of short term thinking has blinded some of the nation s finest minds to the long run implications of their actions Law school deans have ceded independent judgment to flawed U S News World Report rankings criteria in the quest to maximize immediate results Senior partners in the nation s large law firms have focused on current profits to enhance American Lawyer rankings and individual wealth at great cost to their institutions Yet wiser decisions being honest about the legal job market revisiting the financial incentives currently driving bad behavior eliminating the billable hour model and more can take the profession to a better place A devastating indictment of the greed shortsightedness and dishonesty that now permeate the legal profession this insider account is essential reading for anyone who wants to know how things went so wrong and how the profession can right itself once again

FCC Record United States. Federal Communications Commission, 2013

Code of Federal Regulations, Title 39, Postal Service, Revised As of July 1 2012 Office of the Federal Register (U.S.) Staff, 2012-09-25 The Code of Federal Regulations is a codification of the general and permanent rules published in the Federal Register by the Executive departments and agencies of the United States Federal Government

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