



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.
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These marking guidelines consist of 10 pages.

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**Elsabé Conradie, Derek Kirsch, Mandy
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Table of Contents Accounting Caps November Exemplar Grade 11 2014

1. Understanding the eBook Accounting Caps November Exemplar Grade 11 2014
 - The Rise of Digital Reading Accounting Caps November Exemplar Grade 11 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Caps November Exemplar Grade 11 2014
 - 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 Caps November Exemplar Grade 11 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Caps November Exemplar Grade 11 2014
 - Personalized Recommendations
 - Accounting Caps November Exemplar Grade 11 2014 User Reviews and Ratings
 - Accounting Caps November Exemplar Grade 11 2014 and Bestseller Lists
5. Accessing Accounting Caps November Exemplar Grade 11 2014 Free and Paid eBooks
 - Accounting Caps November Exemplar Grade 11 2014 Public Domain eBooks
 - Accounting Caps November Exemplar Grade 11 2014 eBook Subscription Services
 - Accounting Caps November Exemplar Grade 11 2014 Budget-Friendly Options
6. Navigating Accounting Caps November Exemplar Grade 11 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Caps November Exemplar Grade 11 2014 Compatibility with Devices
 - Accounting Caps November Exemplar Grade 11 2014 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Caps November Exemplar Grade 11 2014
 - Highlighting and Note-Taking Accounting Caps November Exemplar Grade 11 2014
 - Interactive Elements Accounting Caps November Exemplar Grade 11 2014
8. Staying Engaged with Accounting Caps November Exemplar Grade 11 2014

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Caps November Exemplar Grade 11 2014
- 9. Balancing eBooks and Physical Books Accounting Caps November Exemplar Grade 11 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Caps November Exemplar Grade 11 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Caps November Exemplar Grade 11 2014
 - Setting Reading Goals Accounting Caps November Exemplar Grade 11 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Caps November Exemplar Grade 11 2014
 - Fact-Checking eBook Content of Accounting Caps November Exemplar Grade 11 2014
 - 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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