



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.

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**Mark R. Payne, Alistair J. Hobday, Brian
R. MacKenzie, Desiree Tommasi**

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web scars are a vanity item in sea of thieves they were placed on player characters randomly during the character selection creation process these are currently not removable additional scars were introduced to the game in the hungering deep dlc that released on

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web jul 4 2021 how to unlock scars in sea of thieves provided that certain criteria are met all scars can be equipped when a player visits a vanity chest they are often found on ships and by the aforementioned general clothing store the currently available scars and the criteria needed to obtain them are listed below

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web jun 28 2021 scars are considered vanity items in sea of thieves as such they don t have any in game boosts and exist purely to make your character look more stylish the main way to get scars is through vanity chests which you can purchase outside the clothing shop around ships or inside athena s fortune hideout

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web these ions are called spectator ions because they do not participate in the actual reaction canceling the spectator ions gives the net ionic equation which shows only those species that participate in the chemical reaction $2\text{Ag}^+ \text{aq} + \text{Cr}_2\text{O}_7^{2-} \text{aq} \rightarrow 2\text{Cr}^{3+} \text{aq} + 7\text{H}_2\text{O}$

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web Jan 29 2020 the ionic form of this reaction is $2\text{Na}^+ \text{aq} + 2\text{Cl}^- \text{aq} + \text{Cu}^{2+} \text{aq} + \text{SO}_4^{2-} \text{aq} \rightarrow 2\text{Na}^+ \text{aq} + \text{SO}_4^{2-} \text{aq} + \text{CuCl}_2 \text{s}$ the sodium ions and sulfate ion are the spectator ions in this reaction they appear unchanged in both the product and reactant side of the

equation

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web mar 11 2014 solution ionic equation $\text{H}^+ \text{aq} + \text{Cl}^- \text{aq} + \text{Na}^+ \text{aq} + \text{HCO}_3^- \text{aq} + \text{Na}^+ \text{aq} + \text{Cl}^- \text{aq} + \text{H}_2\text{O} \text{l} + \text{CO}_2 \text{g}$ the spectator ions are Cl^- and Na^+
 net ionic equation $\text{H}^+ \text{aq} + \text{Cl}^- \text{aq} + \text{Na}^+ \text{aq} + \text{HCO}_3^- \text{aq} + \text{Na}^+ \text{aq} + \text{Cl}^- \text{aq} + \text{H}_2\text{O} \text{l} + \text{CO}_2 \text{g} \rightarrow \text{H}^+ \text{aq} + \text{HCO}_3^- \text{aq} + \text{H}_2\text{O} \text{l} + \text{CO}_2 \text{g}$ here is a video on spectator ions
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web the six NO_3^- ions and the six Na^+ ions that appear on both sides of the equation are spectator ions that can be canceled to give the net ionic equation $3\text{Ba}^{2+} \text{aq} + 2\text{PO}_4^{3-} \text{aq} \rightarrow \text{Ba}_3(\text{PO}_4)_2 \text{s}$

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web these spectator ions whose presence is required to maintain charge neutrality are neither chemically nor physically changed by the process and so they may be eliminated from the equation to yield a more succinct representation called a

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web net ionic equations an equation for a reaction in solution showing only those particles that are directly involved in the chemical change spectator ions an ion that is not directly involved in a chemical reaction an ion that does not change oxidation number or composition during a reaction products

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web the equation below is the final net ionic equation after elimination of the spectator ions which yields water $\text{H}^+ \text{aq} + \text{OH}^- \text{aq} \rightarrow \text{H}_2\text{O} \text{l}$ the spectator ions in $\text{KOH} \text{aq}$ and $\text{HNO}_3 \text{aq}$ are $\text{K}^+ \text{aq}$ and $\text{NO}_3^- \text{aq}$ how to identify and list the

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web the ag aq and cl aq ions become agcl s but the na aq ions and the no 3 aq ions stay as na aq ions and no 3 aq ions these two ions are examples of spectator ions ions that do nothing in the overall course of a chemical reaction

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web aug 8 2022 a spectator ion is an ion that does not take part in the chemical reaction and is found in solution both before and after the reaction the net ionic equation is the chemical equation that shows only those elements compounds and ions that are directly involved in the chemical reaction

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web the new format requires students to write balanced chemical equations showing only the reacting substances excluding spectator ions for three different sets of reactants and to answer a short question requiring no calculator about each reaction the questions are intended to test the students understanding of the meaning of the reactions

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web jun 2 2023 the spectator ions are cut out from a reaction hence the net ionic equation for the above reaction would be $2\text{Cl}^- \text{aq} + \text{Cu}^{2+} \text{aq} \rightarrow \text{CuCl}_2 \text{s}$ these spectator ions are not actively involved in the reaction the existence of spectator ions affects the debye length