



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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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.
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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.
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14. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
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These marking guidelines consist of 10 pages.

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Tom Ginsburg, Aziz Z. Huq



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ACCA Skills F6 Taxation (FA 2013)Revision Kit 2014 BPP Learning Media,2013-11-01 The examiner reviewed F6 Practice Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try You will learn what to expect on the test and our detailed solutions provide tips on how to approach questions advice on gaining easy marks and examiner s comments **ACCA Options P7 Advanced Audit and Assurance**

(International) Study Text 2014 BPP Learning Media,2014-06-01 The examining team reviewed P7 Study Text covers all the relevant ACCA P7 Syllabus topics It explores all the main professional and regulatory aspects of audit and assurance engagements ethics and practice management the audit and considers current issues and developments Detailed examples throughout the text will help build your understanding and reinforce learning **Banking's Final Exam** Morris

Goldstein,2017-05-30 Spurred by the success of the first stress test of US banks toward the end of the global economic crisis in 2009 stress testing of large financial institutions has become the cornerstone of banking supervision worldwide The aim of the tests is to determine which banks are adequately capitalized under severe economic shocks and to order corrective measures for those that are vulnerable In Banking s Final Exam one of the world s leading experts on banking regulation concludes that the tests administered on both sides of the Atlantic suffer from fundamental weaknesses leading to a false sense of reassurance about the safety and soundness of the banking system Some weaknesses can be corrected within the existing bank capital regime but others will require bold reforms including higher minimum capital requirements for the largest and most systemically important banks The banking industry is likely to resist these reforms but this book explains why their objections do not hold water **ACCA Options P6 Advanced Taxation (FA 2013)Revision Kit 2014** BPP

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An Evaluation of the Public Schools of the District of Columbia National Research Council,Division of Behavioral and Social Sciences and Education,Board on Testing and Assessment,Committee for the Five-Year (2009-2013) Summative Evaluation of the District of Columbia Public Schools,2015-08-31 An Evaluation of the Public Schools of the District of Columbia is a comprehensive five year summative evaluation report for Phase Two of an initiative to evaluate the District of Columbia s public schools Consistent with the recommendations in the 2011 report A Plan for Evaluating the District of Columbia s Public Schools this new report describes changes in the public schools during the period from 2009 to 2013 An Evaluation of the Public Schools of the District of Columbia examines business practices human resources operations and human capital strategies academic plans and student achievement This report identifies what is working well seven years

after legislation was enacted to give control of public schools to the mayor of the District of Columbia and which areas need additional attention ACCA Options P7 Advanced Audit and Assurance (UK) Study Text 2014 BPP Learning

Media,2014-06-01 The examining team reviewed P7 Study Text covers all the relevant ACCA P7 Syllabus topics It explores all the main professional and regulatory aspects of audit and assurance engagements ethics and practice management the audit and considers current issues and developments Detailed examples throughout the text will help build your understanding and reinforce learning Intermediate Accounting Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2019-04-02 Intermediate

Accounting 17th Edition 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 **ACCA Options P5 Advanced Performance Management Study Text 2014** BPP Learning Media,2014-06-01 The examining team reviewed P5 Study Text covers all the relevant ACCA P5 syllabus topics It explores the principles of performance management and how they can be applied in a range of different organisations Detailed case studies about how performance management issues are addressed in the real world will help build your understanding and reinforce learning **Intermediate Accounting, Volume 1** 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 1 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 Handbook of Big Data and Analytics in Accounting

and Auditing Tarek Rana,Jan Svanberg,Peter Öhman,Alan Lowe,2023-02-03 This handbook collects the most up to date scholarship knowledge and new developments of big data and data analytics by bringing together many strands of contextual and disciplinary research In recent times while there has been considerable research in exploring the role of big data data analytics and textual analytics in accounting and auditing we still lack evidence on what kinds of best practices academics practitioners and organizations can implement and use To achieve this aim the handbook focuses on both conventional and contemporary issues facing by academics practitioners and organizations particularly when technology and business environments are changing faster than ever All the chapters in this handbook provide both retrospective and contemporary views and commentaries by leading and knowledgeable scholars in the field who offer unique insights on the changing role of accounting and auditing in today s data and analytics driven environment Aimed at academics practitioners students and

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