

**Education and Sports Development**

Department of Education and Sports Development
Department van Onderwys en Sport Ontwikkeling
Lefapha la Thuto le Tlhabololo ya Metshameko
NORTH WEST PROVINCE

PROVINCIAL ASSESSMENT**GRADE 11****ACCOUNTING:
PAPER 1****JUNE 2019: MEMORANDUM****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 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. Full marks for correct answer. If answer 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).
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 and at least one part must be correct before awarding the mark.
9. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part.
10. Be aware of candidates who provide valid alternatives beyond the marking guideline.
11. Codes: f = foreign item; p = placement/presentation.

This marking guideline consists of 08 pages.



NW/JUNE/ACCNG/EMIS/6*****

Accounting Memorandum Grade 1june 2014

Robert M. Fogelson



Accounting Memorandum Grade 1 June 2014:

The Budget of the United States Government United States. Office of Management and Budget, 2015 **Minerals Yearbook** Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary **Appendix, Budget of the United States Government, Fiscal Year 2016** Executive Office of the President, 2015-02-02 Officially released on February 2 2015 As one of the reference volumes of the FY2016 Budget request of the President the popular Fiscal Year Budget Appendix volume presents detailed financial information on individual programs Federal agencies and appropriation accounts that constitute the budget in tables and graphs Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies Federal agency personnel policy makers think tank advocates lawmakers media organizations and others interested in a line item by line item view of the President's proposed Fiscal year Budget will want this resource in their personal library collection Public and academic libraries will want to make this annual reference product available for the general public in their Government collections Students studying Public Finance political scientists and researchers will appreciate this detailed information with authoritative data legends presented in tables and graphs Working-Class Utopias Robert M. Fogelson, 2022-10-18 One of the nation's foremost urban historians traces the history of cooperative housing in New York City from the 1920s through the 1970s As World War II ended and Americans turned their attention to problems at home union leaders and other prominent New Yorkers came to believe that cooperative housing would solve the city's century old problem of providing decent housing at a reasonable cost for working class families Working Class Utopias tells the story of this ambitious movement from the construction of the Amalgamated Houses after World War I to the building of Co op City the world's largest housing cooperative four decades later Robert Fogelson brings to life a tumultuous era in the life of New York drawing on a wealth of archival materials such as community newspapers legal records and personal and institutional papers In the early 1950s a consortium of labor unions founded the United Housing Foundation under the visionary leadership of Abraham E Kazan who was supported by Nelson A Rockefeller Robert F Wagner Jr and Robert Moses With the help of the state which provided below market rate mortgages and the city which granted tax abatements Kazan's group built large scale cooperatives in every borough except Staten Island Then came Co op City built in the Bronx in the 1960s as a model for other cities but plagued by unforeseen fiscal problems culminating in the longest and costliest rent strike in American history Co op City survived but the United Housing Foundation did not and neither did the cooperative housing movement Working Class Utopias is essential reading for anyone seeking to understand the housing

problem that continues to plague New York and cities across the nation *Minerals Yearbook* Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary **Budget of the United States Government** United States. Office of Management and Budget, 2014 **Absolute and Relative Gains in the American Decision to Release Nuclear Weapons over Hiroshima and Nagasaki: A Historical Case Study** Joe Majerus, 2015-01-01 The question of whether states pursue absolute or relative gains has divided neo realism and neo liberalism for quite some time now Thus whereas neo realists contend that states seek comparative advantages relative to others neo liberal scholars argue that they are primarily interested in absolute individual gains In applying social constructivist ideas however this book will demonstrate that such a preference for relative or absolute gains is not naturally predetermined but inextricably linked to the continual reconstruction of states national identities and interests By analyzing the Truman Administration s decision for using nuclear weapons against Hiroshima and Nagasaki this case study will show that American leaders were much more preoccupied with achieving absolute rather than relative gains Such absolute considerations were influenced by the pressures of an anarchic self help system specific domestic imperatives and the personal views of individual policy makers who believed that only swift socio economic recovery and the creation of a more peaceful security environment would ultimately ensure their country s long term international position Commerce, Justice, Science, and Related Agencies Appropriations for Fiscal Year 2015 United States. Congress. Senate. Committee on Appropriations. Subcommittee on Commerce, Justice, Science, and Related Agencies, 2015 Fiscal Year 2013 Appendix, Budget of the U.S. Government, Presents detailed information on individual programs and appropriation accounts that constitute the budget Includes for each Government department and agency the text of proposed appropriations language budget schedules for each account new legislative proposals and explanations of the work to be performed and the funds needed and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies NOTE NO FURTHER DISCOUNTS FOR ALREADY REDUCED SALE ITEMS **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

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