



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.

14 November P1 Memo

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14 November P1 Memo:

American Empire Neil Smith, 2004-10-29 Annotation American Empire challenges our deepest assumptions about the rise of American globalism in the twentieth century and puts geography back into the History of what is called the American Century **The Bihar Gazette** Bihar (India), 1963-10 **Australia and the New World Order** David Horner, 2011-02-07 Comprehensive study of Australia's role in the peace enforcement operations that developed at the end of the Cold War

The Making of Mission Communities in East Africa Robert W. Strayer, 1978-01-01 The Making of Mission Communities in East Africa calls into question a number of common assumptions about the encounter between European missionaries and African societies in colonial Kenya. The book explores the origins of those communities associated with the Anglican Church Missionary Society from 1875 to 1935, examines the development within them of a mission culture, probes their internal conflicts and tensions, and details their relationship to the larger colonial society. Professor Strayer argues that genuinely religious issues were important in the formation of these communities; that missionaries were ambivalent in their attitudes toward modernizing change and the colonial state alike; and that mission communities possessed substantial attractions even in the face of competition with independent churches. Dr John Lonsdale of Trinity College Cambridge has said that it is a sensitive piece of revisionist history which breaks down the simple dichotomy of missions and Africans commonly found in earlier historiographies and even in the period of profound crisis over female circumcision in Kikuyuland. In this Professor Strayer shows convincingly how mission communities could be preserved from destruction by principled divisions between Africans as much as between their white missionaries. He has pursued themes rather than events and has therefore been able to make remarkably intimate observations of mission communities which were following their own internal patterns of growth yet within the context of a deepening situation of colonial dependence. Parliamentary Papers Great Britain. Parliament. House of Commons, 1984 **Memorandum to the Justice Select Committee** Great Britain: Ministry of Justice, 2011-12-19 The Freedom of Information Act 2000 received Royal Assent on 30 November 2000 and came into full effect on 1 January 2005. The Act gave the public for the first time a statutory right subject to appropriate limitations to i) find out if a public authority held specified information and ii) if so to be provided with access to it. This Memorandum revisits the original objectives and evaluates whether those have been met. It is felt that the FIOA has become embedded in the culture of public authorities and its effects on openness and transparency are clear. The successes do not come without cost, however, primarily in the form of concern at the time taken to process and respond to FOI requests to conduct public interest tests and consider exemptions. The extent to which original decisions are neither complained against or are upheld on complaint indicate that the FOIA is working largely as it should. **A Manufactured Plague** Abigail Woods, 2013-06-17 1 Foot and mouth disease in 19th century Britain from everyday ailment to animal plague 2 The politics of plague home rule for Ireland 1912 1923 3 The epidemics of 1922 1924 4 Effects on the Anglo Argentine meat trade 1924

1939 5 The science 1912 1958 6 The 1951 1952 vaccination controversy 7 The 1967 1968 epidemic 8 Foot and mouth disease 2001 **Welcome to Little Europe** Josef Sestokas, Little Chicken Publishing, 2011-01-05 *Tiwi Story* Mavis

Kerinaiaua, Laura Rademaker, 2023-09-01 I believe history is for healing But you need to tell the whole story the good and the bad Telling the truth to the younger ones the next generation will make them strong Mavis Kerinaiaua The Tiwi people have more than their fair share of stories that turn ideas of Australian history upside down The Tiwi claim the honour of defeating a global superpower When the world's most powerful navy invaded and attempted to settle the Tiwi Islands in 1824 Tiwi warriors fought the British and won The Tiwi remember the fight and oral histories reveal their tactical brilliance Later in 1911 Catholic priest Francis Xavier Gsell decided to purchase Tiwi women and free them from traditional marriage so girls would grow up into devoted Catholics But Tiwi women had more power in marriage negotiations than missionaries realised They worked out how to be both Tiwi and Catholic And it was the missionaries who came around to Tiwi thinking Then there are stories of the Tiwi people's number one religion Aussie Rules Calista Kantilla remembers her time growing up in the mission dormitory and Teddy Portaminni explains the importance of Tiwi history and culture as something precious owned by Tiwi and the source of Tiwi strength In *Tiwi Story* Mavis Kerinaiaua, Laura Rademaker and Tiwi historians showcase stories of resilience creativity and survival *Tiwi Story* is a powerful collection of pieces written by Tiwi people about their experiences of colonisation Their recounts are an important telling of past and present issues confronting Tiwi people and their culture shining a necessary spotlight on a history of forced assimilation and suppression of Indigenous culture and language This book is a testament to the strength of the Tiwi people and provides insight into the ongoing impact of colonisation on Indigenous cultures Terri Janke The writers' deep connection to the people and places involved adds extra poignancy to each story and moment *Tiwi Story* is a brilliant contribution to the history we tell about Australia Vuma Phiri Books Publishing

Influenza and Public Health Tamara Giles-Vernick, Susan Craddock, Jennifer Gunn, 2010-09-23 Major influenza pandemics pose a constant threat As evidenced by recent H5N1 avian flu and novel H1N1 influenza outbreaks can come in close succession yet differ in their transmission and impact With accelerated levels of commercial and population mobility new forms of flu virus can also spread across the globe with unprecedented speed Responding quickly and adequately to each outbreak becomes imperative on the part of governments and global public health organizations but the difficulties of doing so are legion One tool for pandemic planning is analysis of responses to past pandemics that provide insight into productive ways forward This book investigates past influenza pandemics in light of today's so as to afford critical insights into possible transmission patterns experiences mistakes and interventions It explores several pandemics over the past century from the infamous 1918 Spanish Influenza the avian flu epidemic of 2003 and the novel H1N1 pandemic of 2009 to lesser known outbreaks such as the 1889-90 influenza pandemic and the Hong Kong Flu of 1968 Contributors to the volume examine cases from a wide range of disciplines including history sociology epidemiology virology geography and public health identifying

patterns that cut across pandemics in order to guide contemporary responses to infectious outbreaks

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