



Province of the
EASTERN CAPE
EDUCATION

**NATIONAL
SENIOR CERTIFICATE**

GRADE 11

NOVEMBER 2020

**ACCOUNTING P 1
MARKING GUIDELINE
(EXEMPLAR)**

MARKS: 150

MARKING PRINCIPLES:

1. Unless otherwise indicated 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. Full marks for correct answer. If the answer is 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). Note: If figures are stipulated in marking guidelines 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.
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.
9. 'Operation' means 'check operation'. 'one part correct' means 'operation and one part correct'.
Note: Check operation must be +, -, x, ÷, or as per marking guidelines.
10. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
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12. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
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This marking guideline consists of 8 pages.

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Table of Contents Accounting Exmplar Caps 2014 For June Exam

1. Understanding the eBook Accounting Exmplar Caps 2014 For June Exam
 - The Rise of Digital Reading Accounting Exmplar Caps 2014 For June Exam
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Exmplar Caps 2014 For June Exam
 - 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 Exmplar Caps 2014 For June Exam
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Exmplar Caps 2014 For June Exam
 - Personalized Recommendations
 - Accounting Exmplar Caps 2014 For June Exam User Reviews and Ratings
 - Accounting Exmplar Caps 2014 For June Exam and Bestseller Lists
5. Accessing Accounting Exmplar Caps 2014 For June Exam Free and Paid eBooks

- Accounting Exemplar Caps 2014 For June Exam Public Domain eBooks
 - Accounting Exemplar Caps 2014 For June Exam eBook Subscription Services
 - Accounting Exemplar Caps 2014 For June Exam Budget-Friendly Options
6. Navigating Accounting Exemplar Caps 2014 For June Exam eBook Formats
- ePub, PDF, MOBI, and More
 - Accounting Exemplar Caps 2014 For June Exam Compatibility with Devices
 - Accounting Exemplar Caps 2014 For June Exam Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Accounting Exemplar Caps 2014 For June Exam
 - Highlighting and Note-Taking Accounting Exemplar Caps 2014 For June Exam
 - Interactive Elements Accounting Exemplar Caps 2014 For June Exam
8. Staying Engaged with Accounting Exemplar Caps 2014 For June Exam
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Exemplar Caps 2014 For June Exam
9. Balancing eBooks and Physical Books Accounting Exemplar Caps 2014 For June Exam
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Exemplar Caps 2014 For June Exam
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Exemplar Caps 2014 For June Exam
- Setting Reading Goals Accounting Exemplar Caps 2014 For June Exam
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Exemplar Caps 2014 For June Exam
- Fact-Checking eBook Content of Accounting Exemplar Caps 2014 For June Exam
 - 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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