



**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.
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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.

14 Exampler Physical Sciences P1 Memo

Brett Borden,James Luscombe

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Table of Contents 14 Exampler Physical Sciences P1 Memo

1. Understanding the eBook 14 Exampler Physical Sciences P1 Memo
 - The Rise of Digital Reading 14 Exampler Physical Sciences P1 Memo
 - Advantages of eBooks Over Traditional Books
2. Identifying 14 Exampler Physical Sciences P1 Memo
 - 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 14 Exampler Physical Sciences P1 Memo
 - User-Friendly Interface
4. Exploring eBook Recommendations from 14 Exampler Physical Sciences P1 Memo
 - Personalized Recommendations

- 14 Exampler Physical Sciences P1 Memo User Reviews and Ratings
- 14 Exampler Physical Sciences P1 Memo and Bestseller Lists

5. Accessing 14 Exampler Physical Sciences P1 Memo Free and Paid eBooks

- 14 Exampler Physical Sciences P1 Memo Public Domain eBooks
- 14 Exampler Physical Sciences P1 Memo eBook Subscription Services
- 14 Exampler Physical Sciences P1 Memo Budget-Friendly Options

6. Navigating 14 Exampler Physical Sciences P1 Memo eBook Formats

- ePUB, PDF, MOBI, and More
- 14 Exampler Physical Sciences P1 Memo Compatibility with Devices
- 14 Exampler Physical Sciences P1 Memo Enhanced eBook Features

7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of 14 Exampler Physical Sciences P1 Memo
- Highlighting and Note-Taking 14 Exampler Physical Sciences P1 Memo
- Interactive Elements 14 Exampler Physical Sciences P1 Memo

8. Staying Engaged with 14 Exampler Physical Sciences P1 Memo

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers 14 Exampler Physical Sciences P1 Memo

9. Balancing eBooks and Physical Books 14 Exampler Physical Sciences P1 Memo

- Benefits of a Digital Library
- Creating a Diverse Reading Collection 14 Exampler Physical Sciences P1 Memo

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine 14 Exampler Physical Sciences P1 Memo

- Setting Reading Goals 14 Exampler Physical Sciences P1 Memo
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of 14 Exampler Physical Sciences P1 Memo

- Fact-Checking eBook Content of 14 Exampler Physical Sciences P1 Memo

- 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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