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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.
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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.

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# Accounting Question Paper Grade 11

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## **Table of Contents Accounting Question Paper Grade 11**

1. Understanding the eBook Accounting Question Paper Grade 11
  - The Rise of Digital Reading Accounting Question Paper Grade 11
  - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Question Paper Grade 11
  - 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 Question Paper Grade 11
  - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Question Paper Grade 11
  - Personalized Recommendations
  - Accounting Question Paper Grade 11 User Reviews and Ratings
  - Accounting Question Paper Grade 11 and Bestseller Lists
5. Accessing Accounting Question Paper Grade 11 Free and Paid eBooks
  - Accounting Question Paper Grade 11 Public Domain eBooks
  - Accounting Question Paper Grade 11 eBook Subscription Services
  - Accounting Question Paper Grade 11 Budget-Friendly Options
6. Navigating Accounting Question Paper Grade 11 eBook Formats

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