



## basic education

Department:  
Basic Education  
REPUBLIC OF SOUTH AFRICA

### GEC PILOT STUDY MARKING GUIDELINE 2023 ECONOMIC AND MANAGEMENT SCIENCES: PAPER 1 GRADE 9

#### SECTION A

##### Question 1

- One mark per answer.
- There are no half marks.

Number	Letter	
1.1	B	✓
1.2	C	✓
1.3	A	✓
1.4	D	✓
1.5	C	✓
1.6	D	✓
1.7	C	✓
1.8	B	✓
1.9	A	✓
1.10	B	✓
1.11	B	✓
1.12	A	✓
1.13	B	✓
1.14	D	✓
1.15	C	✓
1.16	D	✓
1.17	B	✓
1.18	D	✓
1.19	C	✓
1.20	A	✓
1.21	B	✓

Number	Letter	
1.22	C	✓
1.23	B	✓
1.24	A	✓
1.25	D	✓
1.26	A	✓
1.27	C	✓
1.28	B	✓
1.29	C	✓
1.30	D	✓
1.31	C	✓
1.32	A	✓
1.33	C	✓
1.34	D	✓
1.35	A	✓
1.36	D	✓
1.37	A	✓
1.38	B	✓
1.39	B	✓
1.40	C	✓
1.41	A	✓
1.42	D	✓

[42]

**SECTION B**  
**QUESTION 2**

- Do not penalise the learner for the same mistake more than once.
- There are no half marks.

**2.1 Cash Receipts Journal of Kk Furniture - August 2023**

**CRJ1**

Doc No.	Day	Details	Fol.	Analysis of Receipts		Bank		Sales		Cost of sales		Debtors control		Sundry accounts		
														Amount	Fol.	Details
REC 111	12	D Stores		10 000								10 000	✓			
CRR/ CRT	12	Sales/ Cash sales		3 200	✓	13 200	✓	3 200	✓	1900	✓					

(6)

**2.2 Cash Payments Journal of Joe Suppliers - February 2023**

**CPJ2**

Doc no.	Day	Name of Payee	Bank		Trading Stock		Sundry Accounts		
							Amount	Fol.	Details
EFT 01	19	NCC Traders ✓	40 000	✓			40 000		Stationery ✓

(3)

**2.3 Creditors Journal of Tops Trading Stores - September 2022**

**CJ 1**

Doc. No.	Day	Creditors	Fol.	Creditors Control		Trading Stock		Stationery	Sundry Accounts		
									Amount	Fol.	Details
112 ✓	21	TKAY Distributors ✓		45 000	✓	45 000	✓				

(4)

**2.4 Accounting Equation**

Date	Assets	Owners' equity	Liabilities
1	+ R100 000 ✓	+ R100 000 ✓	0
5	- R 9 327 ✓	- R 9 327 ✓	0
7	+ R 1 500 ✓	+ R 1 500 ✓	0

(6)

**2.5 General Ledger of Stimulus & Sons  
Balance Sheet Section Account  
Trading Stock**

**B5**

Date		Details	Fol.	Amount		Date		Details	Fol.	Amount	
2023 Oct.	1	Balance	b/d	6 800	✓	2023 Oct.	30	Cost of Sales	CRJ10	75 000	✓
	30	Bank	CPJ10	150 000	✓		30	Cost of Sales	DJ10	53 000	✓
		Creditors	CJ10	60 000	✓			Balance	c/d	*88 800	
				<b>216 800</b>						<b>216 800</b>	
2023 Nov.	1	Balance	b/d	*88 800	☑						

(6)

**\*NOTE: one mark allocated for both amounts if they are the same. Balancing must be done mathematically correct, and no marks allocated for random amounts.**

☑ = method mark

**2.6 Debtors Ledger of AZ Stores  
Z Muji**

**D1**

Date		Details	Fol.	Debit		Credit		Balance	
2023 March	1	Account Rendered						870	
	7	Invoice 11 ✓	DJ	1 590	✓			2 460	✓

(3)

[28]