



## 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<br>Oct. | 1  | Balance   | b/d   | 6 800          | ✓ | 2023<br>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<br>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<br>March | 1 | Account Rendered |      |       |   |        |  | 870     |   |
|               | 7 | Invoice 11 ✓     | DJ   | 1 590 | ✓ |        |  | 2 460   | ✓ |

(3)

[28]