



GAUTENG PROVINCE
EDUCATION
REPUBLIC OF SOUTH AFRICA

JUNE EXAMINATION GRADE 12

2023

MARKING GUIDELINES

ACCOUNTING

(PAPER 1)

12 pages

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.
7. If candidates provide more than the required number of responses, inspect all responses to give benefit to the candidate. Penalties may be applied for foreign entries if candidates earn full marks on a question (max. -2 per Q).
8. Where penalties are applied, the marks for that section of the question cannot be a final negative.
9. Where method marks are awarded for operation, marker must inspect reasonableness of the answer.
10. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, ÷, or per memo.
11. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
12. In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect at least in part. Indicate with a □.
13. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
14. Codes: f = foreign item; p = placement/presentation.

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ML Yell



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including English language learners in state assessments an Analysis of State Assessment Policies Regarding Accommodations for English Language Learners a Survey and Description of Test Translation Practices and an Examination of State Practices for Reporting Participation and Performance of English Language Learners in State Assessments With the rise in population of English language learners and the subsequent stepped up legislative focus on this student population over the past decade states have been challenged to include English language learners in state assessment programs Until now the little data available on states policies and practices for meeting this challenge has been embedded in various reports and professional journals and scattered across the Internet This volume offers for the first time a focused examination of states assessment policies and practices regarding English language learners The three studies were supported by OELA the U S Department of Education s Office of English Language Acquisition Language Enhancement and Academic Achievement for Limited English Proficient Students State Assessment Policy and Practice for English Language Learners is of interest to researchers and professionals involved with the assessment of English language learners state and district level policy makers and academics teacher educators and graduate students in a number of fields including educational and psychological assessment testing and measurement bilingual education English as a second language and second language acquisition

Teach Me to Be Generous Anthony D. Andreassi, 2014-03-03 Teach Me to Be Generous tells the remarkable story of Regis High School the Jesuit school on New York s Upper East Side that was founded in 1914 by an anonymous donor as a school for Catholic boys whose families could not otherwise afford a Catholic education Enabled by the philanthropy of the founding family for nearly a century and now by alumni and friends carrying on that tradition of generosity Regis has been able to provide tuition free all scholarship education for its entire history It also holds the distinction of being the first free standing Jesuit high school in the United States with no connection to any Jesuit colleges or universities Regis High School s unique story is told by an engaging storyteller and historian who has taught at the school for more than ten years Father Andreassi offers captivating glimpses into the lives and daily experiences of Regis s students and faculty while chronicling the development of the school s educational philosophy and spiritual approach in its first century Filled with entertaining anecdotes alongside wider historical context and illuminating statistical analysis Teach Me to Be Generous tracks Regis High School through the decades of the twentieth century to the present day from the generosity of a devout Catholic widow through the Depression and World War II to changes in demographics of the Catholic community and shifts in the landscape of Catholic education in New York City During the school s first few decades Regis admitted thousands of Catholic boys mostly from poor or lower middle class families helping prepare them for success in college and leadership positions in the professions Because of the closing of dozens of urban Catholic schools and the general decline of the quality of New York City s public schools in more recent years the school has faced the challenge of remaining true to its mission in offering an education to Catholic boys who otherwise would not be able to afford a Catholic education Teach Me to

Be Generous paints a vivid portrait of the first one hundred years of an exceptional institution and looks with hope and confidence to its future **Congressional Record** ,

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