



# education

Department:  
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North West Provincial Government  
REPUBLIC OF SOUTH AFRICA

## NATIONAL SENIOR CERTIFICATE

### GRADE 12

#### ACCOUNTING PAPER 2

SEPTEMBER 2023

#### MARKING GUIDELINES

MARKS: 150

#### MARKING PRINCIPLES:

1. Unless otherwise stated in the marking guideline, 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.
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