



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.

Grade 12 June Examination Question Paper 2014

IM Harris



Grade 12 June Examination Question Paper 2014:

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Table of Contents Grade 12 June Examination Question Paper 2014

1. Understanding the eBook Grade 12 June Examination Question Paper 2014
 - The Rise of Digital Reading Grade 12 June Examination Question Paper 2014
 - Advantages of eBooks Over Traditional Books
2. Identifying Grade 12 June Examination Question Paper 2014
 - 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 Grade 12 June Examination Question Paper 2014
 - User-Friendly Interface
4. Exploring eBook Recommendations from Grade 12 June Examination Question Paper 2014
 - Personalized Recommendations

- Grade 12 June Examination Question Paper 2014 User Reviews and Ratings
- Grade 12 June Examination Question Paper 2014 and Bestseller Lists
- 5. Accessing Grade 12 June Examination Question Paper 2014 Free and Paid eBooks
 - Grade 12 June Examination Question Paper 2014 Public Domain eBooks
 - Grade 12 June Examination Question Paper 2014 eBook Subscription Services
 - Grade 12 June Examination Question Paper 2014 Budget-Friendly Options
- 6. Navigating Grade 12 June Examination Question Paper 2014 eBook Formats
 - ePub, PDF, MOBI, and More
 - Grade 12 June Examination Question Paper 2014 Compatibility with Devices
 - Grade 12 June Examination Question Paper 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Grade 12 June Examination Question Paper 2014
 - Highlighting and Note-Taking Grade 12 June Examination Question Paper 2014
 - Interactive Elements Grade 12 June Examination Question Paper 2014
- 8. Staying Engaged with Grade 12 June Examination Question Paper 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Grade 12 June Examination Question Paper 2014
- 9. Balancing eBooks and Physical Books Grade 12 June Examination Question Paper 2014
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Grade 12 June Examination Question Paper 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Grade 12 June Examination Question Paper 2014
 - Setting Reading Goals Grade 12 June Examination Question Paper 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade 12 June Examination Question Paper 2014
 - Fact-Checking eBook Content of Grade 12 June Examination Question Paper 2014

- 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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