



**GAUTENG PROVINCE**  
EDUCATION  
REPUBLIC OF SOUTH AFRICA

# **JUNE EXAMINATION GRADE 12**

**2023**

## **MARKING GUIDELINES**

**ACCOUNTING**

**(PAPER 1)**

**12 pages**

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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.
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## **Table of Contents Grade 1business Papers June Exam Gauteng**

1. Understanding the eBook Grade 1business Papers June Exam Gauteng
  - The Rise of Digital Reading Grade 1business Papers June Exam Gauteng
  - Advantages of eBooks Over Traditional Books
2. Identifying Grade 1business Papers June Exam Gauteng
  - 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 1business Papers June Exam Gauteng
  - User-Friendly Interface

4. Exploring eBook Recommendations from Grade 1business Papers June Exam Gauteng
  - Personalized Recommendations
  - Grade 1business Papers June Exam Gauteng User Reviews and Ratings
  - Grade 1business Papers June Exam Gauteng and Bestseller Lists
5. Accessing Grade 1business Papers June Exam Gauteng Free and Paid eBooks
  - Grade 1business Papers June Exam Gauteng Public Domain eBooks
  - Grade 1business Papers June Exam Gauteng eBook Subscription Services
  - Grade 1business Papers June Exam Gauteng Budget-Friendly Options
6. Navigating Grade 1business Papers June Exam Gauteng eBook Formats
  - ePub, PDF, MOBI, and More
  - Grade 1business Papers June Exam Gauteng Compatibility with Devices
  - Grade 1business Papers June Exam Gauteng Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Grade 1business Papers June Exam Gauteng
  - Highlighting and Note-Taking Grade 1business Papers June Exam Gauteng
  - Interactive Elements Grade 1business Papers June Exam Gauteng
8. Staying Engaged with Grade 1business Papers June Exam Gauteng
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Grade 1business Papers June Exam Gauteng
9. Balancing eBooks and Physical Books Grade 1business Papers June Exam Gauteng
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Grade 1business Papers June Exam Gauteng
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Grade 1business Papers June Exam Gauteng
  - Setting Reading Goals Grade 1business Papers June Exam Gauteng
  - Carving Out Dedicated Reading Time

- 
12. Sourcing Reliable Information of Grade 1business Papers June Exam Gauteng
    - Fact-Checking eBook Content of Grade 1business Papers June Exam Gauteng
    - 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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