



**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.
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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 □.
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### **Table of Contents English P1 Trial Exam And Memo**

1. Understanding the eBook English P1 Trial Exam And Memo
  - The Rise of Digital Reading English P1 Trial Exam And Memo
  - Advantages of eBooks Over Traditional Books
2. Identifying English P1 Trial Exam And Memo
  - 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 English P1 Trial Exam And Memo
  - User-Friendly Interface
4. Exploring eBook Recommendations from English P1 Trial Exam And Memo
  - Personalized Recommendations
  - English P1 Trial Exam And Memo User Reviews and Ratings

- English P1 Trial Exam And Memo and Bestseller Lists
- 5. Accessing English P1 Trial Exam And Memo Free and Paid eBooks
  - English P1 Trial Exam And Memo Public Domain eBooks
  - English P1 Trial Exam And Memo eBook Subscription Services
  - English P1 Trial Exam And Memo Budget-Friendly Options
- 6. Navigating English P1 Trial Exam And Memo eBook Formats
  - ePub, PDF, MOBI, and More
  - English P1 Trial Exam And Memo Compatibility with Devices
  - English P1 Trial Exam And Memo Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of English P1 Trial Exam And Memo
  - Highlighting and Note-Taking English P1 Trial Exam And Memo
  - Interactive Elements English P1 Trial Exam And Memo
- 8. Staying Engaged with English P1 Trial Exam And Memo
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers English P1 Trial Exam And Memo
- 9. Balancing eBooks and Physical Books English P1 Trial Exam And Memo
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection English P1 Trial Exam And Memo
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine English P1 Trial Exam And Memo
  - Setting Reading Goals English P1 Trial Exam And Memo
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of English P1 Trial Exam And Memo
  - Fact-Checking eBook Content of English P1 Trial Exam And Memo
  - 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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