



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.
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6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
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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.

Grade12 Gauteng Province 2014 Preliminary Accounting Memorandums Question 4

S Ben Porath



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In a digitally-driven world wherever screens reign great and quick conversation drowns out the subtleties of language, the profound techniques and psychological subtleties concealed within phrases frequently go unheard. Yet, set within the pages of **Grade12 Gauteng Province 2014 Preliminary Accounting Memorandums Question 4** a captivating literary value pulsating with fresh thoughts, lies a fantastic journey waiting to be undertaken. Composed by a skilled wordsmith, that wonderful opus invites viewers on an introspective journey, lightly unraveling the veiled truths and profound influence resonating within the fabric of each and every word. Within the emotional depths of this moving evaluation, we shall embark upon a sincere exploration of the book's primary styles, dissect its interesting publishing fashion, and fail to the strong resonance it evokes strong within the recesses of readers' hearts.

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