

education

Department: Education North West Provincial Government REPUBLIC OF SOUTH AFRICA

NATIONAL SENIOR CERTIFICATE

GRADE 12

ACCOUNTING PAPER 2

SEPTEMBER 2023

MARKING GUIDELINES

MARKS: 150

MARKING PRINCIPLES:

- 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.
- 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 incorrect, mark the workings.
- If a pre-adjustment figure is shown as a final figure, allocate the part-mark as a working for that figure (not the method mark for the answer). Note: if figures are stipulated in marking guidelines for components of workings, these do not carry the method mark for final answer as well.
- 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.
- Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
- 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 earning full marks not related to Q (max -2 per Q).
- This marking guideline is not for public distribution; as certain items might imply incorrect treatment. The adjustments made are due to nuances in certain questions.
- Where penalties are applied, the marks for that section of the question cannot be a final negative.
- 10. Where method marks are awarded for operation, marker must inspect reasonableness of answer.
- Operation means 'check operation'. 'One part correct' means operation and one part correct: Note: check operation must be +, -, x, + as per candidate's calculation (if valid) or per marking guideline.
- 12. In calculations, do not award marks for workings if numerator & denominator are swapped this also applies
- 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
- Be aware of candidates who provide valid alternatives beyond the marking guidelines. Note that one comment could contain different aspects.
- Codes: f = foreign item; p = placement/presentation.

These marking guidelines consist of 9 pages.

Gauteng Senior Grade 1fal Paper2

Yicheng Fang

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