



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.
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13. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
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