

KWAZULU-NATAL PROVINCE

EDUCATION REPUBLIC OF SOUTH AFRICA

NATIONAL SENIOR CERTIFICATE

GRADE 12

ACCOUNTING P2

MARKING GUIDELINES

PREPARATORY EXAMINATION

SEPTEMBER 2023

MARKS: 150

MARKING PRINCIPLES:

- 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).
- 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 the final figure, award part-mark as a working mark 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 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 fereign entries if candidates earn full marks on a question (max -2 per O).
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 adjustments made are due to nuances in a certain question.
- 9. Where penalties are applied, the marks for that section of the question cannot be a final negative.
- Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer.
- Operation' means 'Check operation'. 'One part correct' means 'Operation & one part correct'. Note: check operation must be +,-x,+, or per candidate's calculation (if valid) or per memo.
- In calculations, do not award marks for workings if numerator & denominator are swapped this also applies to ratios.
- In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect, indicate with a Ø.
- Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
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Anthony S. Fauci

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