



**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.
5. 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.
6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
7. 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 candidates earn full marks on a question (max. -2 per Q).
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.

# Gauteng Nscience Question Papers Memos

**Kathleen Armour**

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

## **Gauteng Nscience Question Papers Memos:**

The book delves into Gauteng Nscience Question Papers Memos. Gauteng Nscience Question Papers Memos is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Gauteng Nscience Question Papers Memos, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
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    - Chapter 2: Essential Elements of Gauteng Nscience Question Papers Memos
    - Chapter 3: Gauteng Nscience Question Papers Memos in Everyday Life
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## **Table of Contents Gauteng Nscience Question Papers Memos**

1. Understanding the eBook Gauteng Nscience Question Papers Memos
  - The Rise of Digital Reading Gauteng Nscience Question Papers Memos
  - Advantages of eBooks Over Traditional Books
2. Identifying Gauteng Nscience Question Papers Memos
  - 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 Gauteng Nscience Question Papers Memos
  - User-Friendly Interface
4. Exploring eBook Recommendations from Gauteng Nscience Question Papers Memos
  - Personalized Recommendations
  - Gauteng Nscience Question Papers Memos User Reviews and Ratings
  - Gauteng Nscience Question Papers Memos and Bestseller Lists
5. Accessing Gauteng Nscience Question Papers Memos Free and Paid eBooks
  - Gauteng Nscience Question Papers Memos Public Domain eBooks
  - Gauteng Nscience Question Papers Memos eBook Subscription Services
  - Gauteng Nscience Question Papers Memos Budget-Friendly Options
6. Navigating Gauteng Nscience Question Papers Memos eBook Formats
  - ePub, PDF, MOBI, and More
  - Gauteng Nscience Question Papers Memos Compatibility with Devices
  - Gauteng Nscience Question Papers Memos Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Gauteng Nscience Question Papers Memos
  - Highlighting and Note-Taking Gauteng Nscience Question Papers Memos
  - Interactive Elements Gauteng Nscience Question Papers Memos

8. Staying Engaged with Gauteng Nscience Question Papers Memos
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Gauteng Nscience Question Papers Memos
9. Balancing eBooks and Physical Books Gauteng Nscience Question Papers Memos
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Gauteng Nscience Question Papers Memos
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Gauteng Nscience Question Papers Memos
  - Setting Reading Goals Gauteng Nscience Question Papers Memos
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Gauteng Nscience Question Papers Memos
  - Fact-Checking eBook Content of Gauteng Nscience Question Papers Memos
  - 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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