

JUNE EXAMINATION GRADE 12

2023

MARKING GUIDELINES

ACCOUNTING

(PAPER 1)

12 pages

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). 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.
- Unless otherwise stated, give full marks for correct answer. If answer is incorrect, mark workings.
- 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.
- 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 that 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.
- Where method marks are awarded for operation, marker must inspect reasonableness of the answer.
- Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, +, 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 at least in part. Indicate with a □.
- Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
- Codes: f = foreign item; p = placement/presentation.



Grade 12 2014 June Memorandum Example

Anthony S. Fauci

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Adopting the Beat of Expression: An Mental Symphony within Grade 12 2014 June Memorandum Example

In some sort of used by monitors and the ceaseless chatter of instantaneous conversation, the melodic beauty and psychological symphony produced by the written word frequently fade in to the back ground, eclipsed by the persistent noise and interruptions that permeate our lives. Nevertheless, nestled within the pages of **Grade 12 2014 June Memorandum Example** an enchanting literary treasure brimming with raw feelings, lies an immersive symphony waiting to be embraced. Crafted by a wonderful composer of language, that fascinating masterpiece conducts readers on a psychological trip, skillfully unraveling the hidden melodies and profound impact resonating within each cautiously constructed phrase. Within the depths of this moving analysis, we shall discover the book is key harmonies, analyze their enthralling publishing type, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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