



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.
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Gauteng Memo Tswana Grade 12 June 2014

M Walker



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In a world inundated with screens and the cacophony of fast transmission, the profound energy and psychological resonance of verbal art usually fade into obscurity, eclipsed by the constant barrage of sound and distractions. Yet, nestled within the lyrical pages of **Gauteng Memo Tswana Grade 12 June 2014**, a charming function of fictional beauty that pulses with raw thoughts, lies an remarkable trip waiting to be embarked upon. Written with a virtuoso wordsmith, this mesmerizing opus books visitors on a psychological odyssey, lightly exposing the latent possible and profound influence stuck within the complicated internet of language. Within the heart-wrenching expanse of the evocative evaluation, we will embark upon an introspective exploration of the book is main styles, dissect its charming writing fashion, and immerse ourselves in the indelible effect it leaves upon the depths of readers souls.

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