



**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 Province Grade 8 2014 Final Exam

**RM Cervero**



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## **Table of Contents Gauteng Province Grade 8 2014 Final Exam**

1. Understanding the eBook Gauteng Province Grade 8 2014 Final Exam
  - The Rise of Digital Reading Gauteng Province Grade 8 2014 Final Exam
  - Advantages of eBooks Over Traditional Books
2. Identifying Gauteng Province Grade 8 2014 Final Exam
  - 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 Province Grade 8 2014 Final Exam
  - User-Friendly Interface
4. Exploring eBook Recommendations from Gauteng Province Grade 8 2014 Final Exam
  - Personalized Recommendations
  - Gauteng Province Grade 8 2014 Final Exam User Reviews and Ratings
  - Gauteng Province Grade 8 2014 Final Exam and Bestseller Lists
5. Accessing Gauteng Province Grade 8 2014 Final Exam Free and Paid eBooks

- Gauteng Province Grade 8 2014 Final Exam Public Domain eBooks
  - Gauteng Province Grade 8 2014 Final Exam eBook Subscription Services
  - Gauteng Province Grade 8 2014 Final Exam Budget-Friendly Options
6. Navigating Gauteng Province Grade 8 2014 Final Exam eBook Formats
- ePub, PDF, MOBI, and More
  - Gauteng Province Grade 8 2014 Final Exam Compatibility with Devices
  - Gauteng Province Grade 8 2014 Final Exam Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Gauteng Province Grade 8 2014 Final Exam
  - Highlighting and Note-Taking Gauteng Province Grade 8 2014 Final Exam
  - Interactive Elements Gauteng Province Grade 8 2014 Final Exam
8. Staying Engaged with Gauteng Province Grade 8 2014 Final Exam
- Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Gauteng Province Grade 8 2014 Final Exam
9. Balancing eBooks and Physical Books Gauteng Province Grade 8 2014 Final Exam
- Benefits of a Digital Library
  - Creating a Diverse Reading Collection Gauteng Province Grade 8 2014 Final Exam
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Gauteng Province Grade 8 2014 Final Exam
- Setting Reading Goals Gauteng Province Grade 8 2014 Final Exam
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Gauteng Province Grade 8 2014 Final Exam
- Fact-Checking eBook Content of Gauteng Province Grade 8 2014 Final Exam
  - 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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