

# 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.



# **Gauteng Memo Tswana Grade 12 June 2014**

## **AW Rasmussen**

Gauteng Memo Tswana Grade 12 June 2014:

#### Reviewing Gauteng Memo Tswana Grade 12 June 2014: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "Gauteng Memo Tswana Grade 12 June 2014," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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