



basic education

Department:
Basic Education
REPUBLIC OF SOUTH AFRICA

NASIONALE SENIOR SERTIFIKAAT

GRAAD 12

REKENINGKUNDE V1

NOVEMBER 2022

NASIENRIGLYNE

PUNTE: 150

NASIENBEGINSELS:

1. Tensy anders getoon in die nasienriglyne, sal strafpunte vir vreemde items slegs van toepassing indien 'n kandidaat nie punte op 'n ander plek in die vraag vir daardie item verloor het nie (geen vreemde-item-strafpunte vir misplaaste items nie). Geen dubbelpenaliserings toegepas nie.
2. Strafpunte vir plasing of swak aanbieding (bv. besonderhede) is slegs van toepassing indien die kandidaat punte vir die bedrae vir daardie item verloor het.
3. Tensy anders getoon, ken volpunte toe vir 'n korrekte antwoord. Indien die antwoord foutief is, merk die bewerkings wat getoon is.
4. Indien 'n vooraansuikeringsyfer as 'n finale syfer getoon word, ken die bewerkingspunt toe vir daardie syfer (nie die metodepunt vir die antwoord nie). Let wel: As syfers aangedui in memo vir komponente of bewerkings, dra hierdie nie die metodepunt van die finale antwoord ook nie.
5. Tensy anders getoon, moet die positiewe of negatiewe effek van enige syfer in ag geneem word om die punt toe te ken. Indien geen + of - teken of hakke voorsien is nie, aanvaar dat die syfer positief is.
6. Waar dit getoon word, ken deelpunte toe om die kwaliteit van antwoorde van kandidate te differensieer.
7. Indien kandidate meer as die verlangde aantal antwoorde verskat, ondersoek alle antwoorde tot voordeel van die kandidaat. Strafpunte kan toegeken word vir vreemde items indien kandidate volpunte vir 'n vraag gekry het (maks. -2 per vraag).
8. Hierdie memorandum is nie vir verspreiding in die publiek nie omdat sekere items dalk verkeerd gehanteer is. Aanpassings is gemaak a.g.v. die nuanses/konteks in sekere vrae.
9. Waar strafpunte toegeken word, kan die punte vir daardie afdeling van die vraag nie as 'n negatiewe syfer getoon word nie.
10. Waar metodepunte vir bewerking toegeken word, moet die nasieners eers die redelikheid van die antwoord ondersoek voordat die punt toegeken word.
11. "Bewerking" beteken kontroleer bewerking. "Een deel korrek" beteken bewerking en een deel korrek.
LW: Kontroleer bewerking moet +, -, x, + wees, of soos per nasienriglyne.
12. Bewerkings: Moet nie punte vir bewerkings toeken waar die teller & noemer omgeruil is nie. Dit is ook van toepassing op verhoudings.
13. Met die toekenning van metodepunte, maak seker dat kandidate nie volpunte kry vir enige item wat in geheel of gedeeltelik foutief is nie. Dui aan met 'n 00.
14. Wees bedag daarop dat sommige kandidate geldige alternatiewe bulte hierdie nasienriglyne kan gee. Let ook daarop dat een kommentaar meer as een korrekte aspek kan toon.
15. Kodes: f = vreemde item; p = plasing/aanbieding.

Hierdie nasienriglyne bestaan uit 11 bladsye.

Exam Papers Accounting Grade 12

David Kirk



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