



JUNE EXAMINATION GRADE 12

2023

MARKING GUIDELINES

ACCOUNTING

(PAPER 1)

12 pages

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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.
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6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
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Table of Contents Gauteng Nscience Question Papers Memos

1. Understanding the eBook Gauteng Nscience Question Papers Memos
 - The Rise of Digital Reading Gauteng Nscience Question Papers Memos
 - Advantages of eBooks Over Traditional Books
2. Identifying Gauteng Nscience Question Papers Memos
 - 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 Nscience Question Papers Memos
 - User-Friendly Interface
4. Exploring eBook Recommendations from Gauteng Nscience Question Papers Memos
 - Personalized Recommendations
 - Gauteng Nscience Question Papers Memos User Reviews and Ratings
 - Gauteng Nscience Question Papers Memos and Bestseller Lists
5. Accessing Gauteng Nscience Question Papers Memos Free and Paid eBooks
 - Gauteng Nscience Question Papers Memos Public Domain eBooks
 - Gauteng Nscience Question Papers Memos eBook Subscription Services

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