

# 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.
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- 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.
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- 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 □.
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## **Grade 12 History Preparatory Exam 2014 Memo**

**Mark Steyvers** 

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