

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.
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- 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.
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Enjoying the Song of Appearance: An Mental Symphony within **Gauteng Province Memorandum Of Accounting September 2014**

In a world used by screens and the ceaseless chatter of fast connection, the melodic beauty and mental symphony developed by the published term often fade into the backdrop, eclipsed by the constant noise and disturbances that permeate our lives. Nevertheless, located within the pages of **Gauteng Province Memorandum Of Accounting September 2014** a charming literary prize brimming with natural feelings, lies an immersive symphony waiting to be embraced. Crafted by a masterful musician of language, this charming masterpiece conducts viewers on a mental journey, well unraveling the hidden melodies and profound impact resonating within each carefully constructed phrase. Within the depths of the poignant evaluation, we shall explore the book is main harmonies, analyze their enthralling publishing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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