

FINAL

KWAZZILL-NATAL PROVINCE

EDUCATION REPUBLIC OF SOUTH AFRICA

ACCOUNTING P2

PREPARATORY EXAMINATION

MARKING GUIDELINES

SEPTEMBER 2024

NATIONAL SENIOR CERTIFICATE

GRADE 12

MARKS: 150

100

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MARKING PRINCIPLES:

- Penalties for foreign items are applied only if the candidate is not losing marks elsewhere in the question for that 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.
- Full marks for correct answer, if answer incorrect, mark the workings provided.
- If a pre-adjustment figure is shown as the final figure, award one mark. Not the method mark for the answer. Not:
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- Unless otherwise indicated, the positive or negative effect of any figure must be considered to award the mark. I 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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- Where method marks are awarded for operation, the marker must inspect the reasonableness of the answer before awarding the mark.
- Operation' means 'Check operation', 'One part correct' means 'Operation & one part correct'. Note: check operation must be +,-,x,+, or per candidates operation.
- In awarding method marks, ensure that candidates do not get full marks for any item that is incorrect, indicate
 with a

 Note: do not award marks for workings if numerator and denominator are swapped-this also applies to
 ratios.
- Be aware of candidates who provide valid alternatives beyond the marking guideline.
- Codes: f≈foreign item: p≈placement.

This memorandum consists of 10 pages

March Government Accounting Paper Grade 124

Léo Pomar

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