



GAUTENG PROVINCE
EDUCATION
REPUBLIC OF SOUTH AFRICA

JUNE EXAMINATION GRADE 12

2023

MARKING GUIDELINES

ACCOUNTING (PAPER 1)

12 pages

MARKING PRINCIPLES:

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.
5. 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.
6. Where indicated, part-marks may be awarded to differentiate between differing qualities of answers from candidates.
7. If candidates provide more than the required number of responses, inspect all responses to give benefit to the candidate. Penalties may be applied for foreign entries if candidates earn full marks on a question (max. -2 per Q).
8. Where penalties are applied, the marks for that section of the question cannot be a final negative.
9. Where method marks are awarded for operation, marker must inspect reasonableness of the answer.
10. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, ÷, or per memo.
11. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
12. 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 0.
13. Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
14. Codes: f = foreign item; p = placement/presentation.

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Disha Experts

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November 2019 Monthly Current Affairs with MCQs for Competitive Exams Disha Experts,2019-10-21 **Microbial Responses to Environmental Changes** Jürg B. Logue,Stuart E. G. Findlay,Jérôme Comte,2016-01-20 Advances in next generation sequencing technologies omics and bioinformatics are revealing a tremendous and unsuspected diversity of microbes both at a compositional and functional level Moreover the expansion of ecological concepts into microbial ecology has greatly advanced our comprehension of the role microbes play in the functioning of ecosystems across a wide range of biomes Super imposed on this new information about microbes their functions and how they are organized environmental gradients are changing rapidly largely driven by direct and indirect human activities In the context of global change understanding the mechanisms that shape microbial communities is pivotal to predict microbial responses to novel selective forces and their implications at the local as well as global scale One of the main features of microbial communities is their ability to react to changes in the environment Thus many studies have reported changes in the performance and composition of communities along environmental gradients However the mechanisms underlying these responses remain unclear It is assumed that the response of microbes to changes in the environment is mediated by a complex combination of shifts in the physiological properties single cell activities or composition of communities it may occur by means of physiological adjustments of the taxa present in a community or selecting towards more tolerant better adapted phylotypes Knowing whether certain factors trigger one many or all mechanisms would greatly increase confidence in predictions of future microbial composition and processes This Research Topic brings together studies that applied the latest molecular techniques for studying microbial composition and functioning and integrated ecological biogeochemical and or modeling approaches to provide a comprehensive and mechanistic perspective of the responses of micro organisms to environmental changes This Research Topic presents new findings on environmental parameters influencing microbial communities the type and magnitude of response and differences in the response among microbial groups and which collectively deepen our current understanding and knowledge of the underlying mechanisms of microbial structural and functional responses to environmental changes and gradients in both aquatic and terrestrial ecosystems The body of work has furthermore identified many challenges and questions that yet remain to be addressed and new perspectives to follow up on **October 2019 Monthly Current Affairs with MCQs for Competitive Exams** Disha Experts,2019-09-25 **August 2019 Monthly Current Affairs with MCQs for Competitive Exams** Disha Experts,2019-08-04 **Catalogue of the Library of the Graduate School of Design, Harvard University** Harvard University. Graduate School of Design. Library,1968

The Top Books of the Year Lifescience P1 Grd12 June 2014 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the engaging narratives that have charmed audiences this year. Lifescience P1 Grd12 June 2014 : Colleen Hoover "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Lifescience P1 Grd12 June 2014 : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Lifescience P1 Grd12 June 2014 : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and suspenseful novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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