



**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.

# Memorandum Of Grade 12 Guidelines 2014 Teacher S Guide

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Physical and Health Education in Canada Barrett, Joe, Scaini, Carol, 2019 Physical and Health Education in Canada Integrated Strategies for Elementary Teachers is a compendium of integrated evidence based approaches to physical and health education teaching from leading physical and health educators and researchers from across Canada *Journal of Technology Education*, 2016 Forthcoming Books Rose Army, 1997 *Study and Master Mathematical Literacy Grade 12 Teacher's Guide* Noleen Jakins, Deirdre Yeo, 2007-07 Maths Handbook & Study Guide Grade 12: Teacher's Guide and Answer Book Kevin Smith, 2014-01-01 Guidelines for teachers and worked through solutions to all the exercises in the Grade 12 Textbook Guidelines for teachers and worked through solutions to all the exercises in the Grade 12 Textbook **Maths Grade 12 NCAPS** M. D. Phillips, J. Basson, C. Botha, 2013 *Study & Master Mathematics Grade 12 Teacher's Guide* Daan Van Der Lith, 2007-07 Memorandum on Child Guidance National Union of Teachers, 1960 Viva Mathematical Literacy T. Mashile, R. I. Moosa, Johan Jacobus Theron, 2007 **Houghton Mifflin Harcourt Collections Common Core Assessment Grade 12** Holt McDougal, 2013-10-02 **Classroom Mathematics** Malcolm Pike, 2013 *Course of Study and Guide for Teachers Grades 1-12* Alabama. Dept. of Education, 1950 **Spot on Life Orientation** Z. Bromfield, 2013 **Spot on Life Orientation** Marleen Carstens, 2008 **Beyond Language - Teacher's Guide Grade 12** Regal Education, 2021-08 Solutions for All Life Orientations Parvaneh Farhangpour, 2013 **Collections**, 2015 The Houghton Mifflin Harcourt Collections program is a Grades 6-12 literature textbook series that is a comprehensive resource for addressing all expectations of the Common Core State Standards for English Language Arts. Rich engaging and complex texts are the program's anchor, challenging and supporting all students to become critical and close readers. The program fosters success in writing across varied genres through models of effective writing and provides ample opportunities for speaking and writing about texts. Publisher's description Course of Study and Teacher's Manual for Guidance Boston (Mass.). (Archdiocese). Diocesan Superintendent of Schools, 1956 *Shutters Top Class Mathematical Literacy* S. Philemon Tenza, 2013 *Via Afrika mathematics* Makhetha Botsane, 2013

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