



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.
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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.
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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).
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11. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
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P1 June Memo 2014 1marks

Chao Zhang

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Translating Evidence and Interpreting Testimony at a War Crimes Tribunal Ellen Elias-Bursac, 2015-02-17 How can defendants be tried if they cannot understand the charges being raised against them Can a witness testify if the judges and attorneys cannot understand what the witness is saying Can a judge decide whether to convict or acquit if she or he cannot read the documentary evidence The very viability of international criminal prosecution and adjudication hinges on the massive amounts of translation and interpreting that are required in order to run these lengthy complex trials and the procedures for handling the demands facing language services This book explores the dynamic courtroom interactions in the International Criminal Tribunal for the Former Yugoslavia in which witnesses testify through an interpreter about translations attorneys argue through an interpreter about translations and the interpreting and judges adjudicate on the interpreted testimony and translated evidence **Competition Law** Richard Whish, David Bailey, 2015 Definitive and clear authoritative and comprehensive the stand alone resource on competition law for students and practitioners written by the leading academics in the field This eighth edition addresses key developments including the Enterprise and Regulatory Reform Act 2013 with an increased emphasis on intellectual property *Research Handbook on Shareholder Power* Jennifer G. Hill, Randall S. Thomas, 2015-07-31 Much of the history of corporate law has concerned itself not with shareholder power but rather with its absence Recent shifts in capital market structure require a reassessment of the role and power of shareholders These original specially commiss *Oswaal UPSC CSE Prelims 15 Mock Test Papers | Paper 1 & 2 | Set Of 2 Books | 2024 Exam* Oswaal Editorial Board, 2024-02-26 Description of the Product 100 % authentic error free and detailed solutions Questions are framed exactly as per the latest pattern of UPSC Two Latest Papers to access about the real exam Tips to crack the UPSC CSE GS examination UPSC CSE GS 10 years subject wise Trend Analysis **Banking on Data** Scott Farrell, 2023-03-09 International Banking and Finance Law Series Volume 37 Despite open banking s broad emergence in a variety of jurisdictions and the ambition shared for the benefits it is to deliver there is a distinct lack of detailed analysis of the legal features which are needed for it to be effectively established This indispensable study is the first to analyse open banking s legal foundations by reference to banking law rather than to privacy law or competition law With a detailed focus on the mature open banking systems of Australia and the United Kingdom including Australia s Consumer Data Right the book s thoroughgoing legal perspective provides a comprehensive framework which can be used to evaluate and design open banking in any jurisdiction The presentation proceeds through a comparison of the legal rights responsibilities and relationships under open banking systems with equivalent rights in traditional banking payment systems This process clearly reveals and addresses such salient open banking and data sharing issues as the following what data should be shareable and who should be required to share data how data should be shared and how rights to share data should be established the role of data minimisation and the role of consent how laws standards rules and technology interact in an open banking system

how open banking fosters competition innovation and financial inclusion how consumer protection can be included by design management of quality and security of shared data facilitation and regulation of participation legal relationships and allocation of liability among participants compensation for customers if something goes wrong strategic challenges and opportunities enforceability and insolvency systemic efficacy and safety and the role of trust Also included is an assessment framework designed to categorise the risks which arise in open banking and other data sharing systems As a systematic appraisal of how banking law can be used to ensure the customer autonomy data portability recipient accountability and participant connectivity promised by open banking systems the book s legal perspective on the value of customer data will prove of inestimable value for lawyers in banking and finance as well as for professionals in financial services or information technology

Wisconsin State Highway 23, Fond Du Lac to Plymouth, Fond Du Lac and Sheboygan Counties, Wisconsin, 2014 Wisconsin Highway 23 is part of the National Highway System NHS and is a rural principal arterial that connects Fond du Lac and Sheboygan in east central Wisconsin Both west and east ends of the project are located in growing urban areas of Fond du Lac and Plymouth Nearly 20 miles in length this highway corridor serves high traffic volumes near the urban areas and lower traffic volumes in rural areas This combined Limited Scope Final Environmental Impact Statement and Record of Decision LS SFEIS ROD evaluates the No Build Alternative several Build Alternatives and a series of corridor preservation alternatives for future transportation improvements and selects an alternative The Preferred Build Alternative is the Selected Alternative and reconstructs WIS 23 to a 4 lane divided highway on the existing alignment and creates interchanges connector roads and a trail Corridor roads as well as the UW 151 WIS 23 interchange

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The Case for Pandora James Essig, Steve McCarter, 2016-12-19 This book is about building craft for space travel space travel that is not in the distant future but in the immediate future There is no question that we have the technology to build and power large craft capable of traversing the galaxy and for now this book will focus on achieving the goal of intragalactic travel We will describe various methods of power generation and propulsion delineate the materials and technology for construction discuss the building of the spacecraft from the outside in and show what is required to sustain life on the craft for extended periods of time While we will go into some detail on each of these pointing out advantages and disadvantages to components and methods this is not nor is it intended to be a highly technical book to be used by specialists Rather it is intended to inform the general readership about what is possible and perhaps what is not in building and

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□Walter Isaacson, 2023-09-27 AI SpaceX X Neuralink xAI 200 Nonlinear Control Systems Design 1989 A. Isidori, 2014-05-23 In the last two decades the development of specific methodologies for the control of systems described by nonlinear mathematical models has attracted an ever increasing interest New breakthroughs have occurred which have aided the design of nonlinear control systems However there are still limitations which must be understood some of which were addressed at the IFAC Symposium in Capri The emphasis was on the methodological developments although a number of the papers were concerned with the presentation of applications of nonlinear design philosophies to actual control problems in chemical electrical and mechanical engineering **The Navy Yard Tragedy** United States. Congress. Senate. Committee on Homeland Security and Governmental Affairs, 2014 Dictionary Catalog of the Research Libraries of the New York Public Library, 1911-1971 New York Public Library. Research Libraries, 1979 *Safeguarding Our Nation's Secrets* United States. Congress. Senate. Committee on Homeland Security and Governmental Affairs. Subcommittee on the

Efficiency and Effectiveness of Federal Programs and the Federal Workforce, United States. Congress. Senate. Committee on Homeland Security and Governmental Affairs. Subcommittee on Financial and Contracting Oversight, 2014 **F & S Index**
United States Annual , 1995 Second Section Firms , 1983 **The Compact Edition of the Oxford English Dictionary** Sir James Augustus Henry Murray, 1971 Micrographic reproduction of the 13 volume Oxford English dictionary published in 1933

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