



**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 □.
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.

# Physical Science First Paper Gr12 Preparatory 2014

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## **Table of Contents Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng**

1. Understanding the eBook Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - The Rise of Digital Reading Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Advantages of eBooks Over Traditional Books
2. Identifying Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - User-Friendly Interface
4. Exploring eBook Recommendations from Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Personalized Recommendations
  - Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng User Reviews and Ratings
  - Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng and Bestseller Lists
5. Accessing Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng Free and Paid eBooks
  - Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng Public Domain eBooks
  - Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng eBook Subscription Services
  - Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng Budget-Friendly Options

6. Navigating Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng eBook Formats
  - ePub, PDF, MOBI, and More
  - Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng Compatibility with Devices
  - Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Highlighting and Note-Taking Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Interactive Elements Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
8. Staying Engaged with Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
9. Balancing eBooks and Physical Books Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Setting Reading Goals Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Fact-Checking eBook Content of Physical Science First Paper Gr12 Preparatory 2014 Memo Gauteng
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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