

# JUNE EXAMINATION GRADE 12

2023

## MARKING GUIDELINES

### ACCOUNTING

(PAPER 1)

#### 12 pages

#### MARKING PRINCIPLES:

- 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.
- 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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- Be aware of candidates who provide valid alternatives beyond the marking guideline. Note that one comment could contain different aspects.
- Codes: f = foreign item; p = placement/presentation.



# <u>Accounting Memorandum Grade 12 Preparatory Exam</u> <u>Gauteng Province</u>

Elsabe Conradie, Amanda Marais, Mandy Moyce

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