



education

Department:
Education
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

NATIONAL SENIOR CERTIFICATE

GRADE 12

ACCOUNTING PAPER 2

SEPTEMBER 2023

MARKING GUIDELINES

MARKS: 150

MARKING PRINCIPLES:

1. Unless otherwise stated in the marking guideline, 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 incorrect, mark the workings.
4. If a pre-adjustment figure is shown as a final figure, allocate the part-mark as a working for that figure (not the method mark for the answer). Note: if figures are stipulated in marking guidelines 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 earning full marks not related to Q (max -2 per Q).
8. This marking guideline is not for public distribution; as certain items might imply incorrect treatment. The adjustments made are due to nuances in certain questions.
9. Where penalties are applied, the marks for that section of the question cannot be a final negative.
10. Where method marks are awarded for operation, marker must inspect reasonableness of answer.
11. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: check operation must be +, -, x, ÷ as per candidate's calculation (if valid) or per marking guideline.
12. In calculations, do not award marks for workings if numerator & denominator are swapped – this also applies to ratios.
13. 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 $\frac{1}{2}$.
14. Be aware of candidates who provide valid alternatives beyond the marking guidelines. Note that one comment could contain different aspects.
15. Codes: f = foreign item; p = placement/presentation.

These marking guidelines consist of 9 pages.

Accounting Mid Year 2question Paper And Memorandum

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2 UP PGT Commerce 2016 31 48 3 UP PGT Commerce 2019 49 68 4 UP PGT Commerce 2021 69 90

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In a digital era where connections and knowledge reign supreme, the enchanting power of language has be more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Accounting Mid Year 2question Paper And Memorandum**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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Table of Contents Accounting Mid Year 2question Paper And Memorandum

1. Understanding the eBook Accounting Mid Year 2question Paper And Memorandum
 - The Rise of Digital Reading Accounting Mid Year 2question Paper And Memorandum
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Mid Year 2question Paper And Memorandum
 - 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 Accounting Mid Year 2question Paper And Memorandum
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Mid Year 2question Paper And Memorandum
 - Personalized Recommendations
 - Accounting Mid Year 2question Paper And Memorandum User Reviews and Ratings
 - Accounting Mid Year 2question Paper And Memorandum and Bestseller Lists

5. Accessing Accounting Mid Year 2question Paper And Memorandum Free and Paid eBooks
 - Accounting Mid Year 2question Paper And Memorandum Public Domain eBooks
 - Accounting Mid Year 2question Paper And Memorandum eBook Subscription Services
 - Accounting Mid Year 2question Paper And Memorandum Budget-Friendly Options
6. Navigating Accounting Mid Year 2question Paper And Memorandum eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Mid Year 2question Paper And Memorandum Compatibility with Devices
 - Accounting Mid Year 2question Paper And Memorandum Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Mid Year 2question Paper And Memorandum
 - Highlighting and Note-Taking Accounting Mid Year 2question Paper And Memorandum
 - Interactive Elements Accounting Mid Year 2question Paper And Memorandum
8. Staying Engaged with Accounting Mid Year 2question Paper And Memorandum
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Mid Year 2question Paper And Memorandum
9. Balancing eBooks and Physical Books Accounting Mid Year 2question Paper And Memorandum
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Mid Year 2question Paper And Memorandum
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Mid Year 2question Paper And Memorandum
 - Setting Reading Goals Accounting Mid Year 2question Paper And Memorandum
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Mid Year 2question Paper And Memorandum
 - Fact-Checking eBook Content of Accounting Mid Year 2question Paper And Memorandum
 - 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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