



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 Memorandum Of September 2013

M Carnoy



Accounting Memorandum Of September 2013:

The book delves into Accounting Memorandum Of September 2013. Accounting Memorandum Of September 2013 is an essential topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Accounting Memorandum Of September 2013, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Accounting Memorandum Of September 2013
 - Chapter 2: Essential Elements of Accounting Memorandum Of September 2013
 - Chapter 3: Accounting Memorandum Of September 2013 in Everyday Life
 - Chapter 4: Accounting Memorandum Of September 2013 in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Accounting Memorandum Of September 2013. This chapter will explore what Accounting Memorandum Of September 2013 is, why Accounting Memorandum Of September 2013 is vital, and how to effectively learn about Accounting Memorandum Of September 2013.
 3. In chapter 2, this book will delve into the foundational concepts of Accounting Memorandum Of September 2013. The second chapter will elucidate the essential principles that need to be understood to grasp Accounting Memorandum Of September 2013 in its entirety.
 4. In chapter 3, the author will examine the practical applications of Accounting Memorandum Of September 2013 in daily life. This chapter will showcase real-world examples of how Accounting Memorandum Of September 2013 can be effectively utilized in everyday scenarios.
 5. In chapter 4, the author will scrutinize the relevance of Accounting Memorandum Of September 2013 in specific contexts. The fourth chapter will explore how Accounting Memorandum Of September 2013 is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, the author will draw a conclusion about Accounting Memorandum Of September 2013. The final chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Accounting Memorandum Of September 2013.

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