



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.

Acc Grd12 June 2014

Professor Eunice Ivala



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Active Learning: Theoretical Perspectives, Empirical Studies and Design Profiles Robert Cassidy,Elizabeth S. Charles,James D. Slotta,Nathaniel Lasry,2019-07-11 This book represents the emerging efforts of a growing international network of researchers and practitioners to promote the development and uptake of evidence based pedagogies in higher education at something a level approaching large scale impact By offering a communication venue that attracts and enhances much needed partnerships among practitioners and researchers in pedagogical innovation we aim to change the conversation and focus on how we work and learn together i e extending the implementation and knowledge of co design methods In this first edition of our Research Topic on Active Learning we highlight two of the three types of publications we wish to promote First are studies aimed at understanding the pedagogical designs developed by practitioners in their own practices by bringing to bear the theoretical lenses developed and tested in the education research community These types of studies constitute the practice pull that we see as a necessary counterbalance to knowledge push in a more productive pedagogical innovation ecosystem based on research practitioner partnerships Second are studies empirically examining the implementations of evidence based designs in naturalistic settings and under naturalistic conditions Interestingly the teams conducting these studies are already exemplars of partnerships between researchers and practitioners who are uniquely positioned as in between straddling the two worlds As a result these publications represent both the rigours of research and the pragmatism of reflective practice In forthcoming editions we will add to this collection a third type of publication design profiles These will present practitioner developed pedagogical designs at varying levels of abstraction to be held to scrutiny amongst practitioners instructional designers and researchers alike We hope by bringing these types of studies together in an open access format that we may contribute to the development of new forms of practitioner researcher interactions that promote co design in pedagogical innovation **Reproducible Copies of Federal Tax Forms and Instructions** United

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Three Waves of Reform in the World of Education 1918 – 2018 Ami Volansky, 2023-01-01 This book reviews one hundred years of educational reforms worldwide Characterized by a tension between governing public and professional forces the waves of educational reform reflect myriad efforts to define and fulfill professional and public expectations for the world of education The first wave of reform based on progressive ideals spread across the globe after World War I striving to place the student at the center of the education process and respond to the diverse needs of children and youth in a world that included massive population shifts The second wave nearly obliterated the ideals of the progressive movement that had prevailed for sixty years Drawing its principles from the business world the second wave imposed competition uniform standards and measurable outputs on students teachers and schools even at the cost of harming at risk populations and encouraging the infiltration of private sector values into public education systems The third wave was launched at the turn of the twenty first century Seeking to adjust instructional methods to modern reality this reform rejected standardized curricula in favor of developing skills such as independent thinking curiosity innovation collaboration among learners and the ability to mine and process information Book I reviews the three waves of reform in the United States England Canada Japan

Singapore Hong Kong Australia and Finland Book II focuses on Israel s education system past present and future **The Report: Abu Dhabi 2016** Oxford Business Group, 2016-05-09 Subdued oil prices prompted a trimmed federal budget for 2016 as the UAE like other countries in the region tightened its belt in response to falling hydrocarbons revenues However a sustained focus on economic diversification and targeted investment in Abu Dhabi s key non oil sectors in recent years means the emirate is well positioned to weather the storm Looking forward plans for future development are mapped out in Abu

Dhabi Economic Vision 2030 a comprehensive economic policy document that aims to reduce dependence on oil and gas thereby creating a more sustainable knowledge based economy for the emirate and its inhabitants Aided by hydrocarbons reserves that are among the world s largest and substantial financial resources Abu Dhabi has built up a strong foundation to become a regional leader and an increasingly important global player in a wide variety of sectors including oil and gas financial services health care aviation and renewable energy Journal of the House of the Representatives, ... Session of the Legislature, State of Minnesota Minnesota. Legislature. House of Representatives,2000 J.K. Lasser's Your Income Tax 2015 J.K. Lasser Institute,2014-10-27 For preparing your 2014 tax return Cover **Journal of the House of**

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Session Laws of the State of Minnesota Minnesota,2000 Includes regular and extra sessions some extra sessions issued as separate vols **Daily Commercial Bulletin** ,1886 What Is Authentic Educational Reform? Helen L. Johnson,Arthur Salz,2017-09-25 In response to the nationwide attacks on education in the name of educational reform packaged in No Child Left Behind general analyses and local accounts of these attacks as well as arguments on behalf of authentic educational reform are badly needed This volume offers a useful combination of specific case studies theory and policy Gerald Coles educational psychologist US Challenging the compassionate conservative agenda for educational reform an agenda which seeks to improve American education through a business model focused on scripted lessons lock step approaches to teaching high stakes testing and rigid accountability measures this book critiques the assumptions of this agenda examines the problems that have riddled its implementation in schools and suggests constructive alternatives Educational theorists and researchers including Joel Spring Sonia Nieto Bill Ayers and Susan Ohanian classroom teachers and parents offer a mix of perspectives on the social and political contexts of current educational reform initiatives the impact of the compassionate conservative agenda on educational policies and practices the ways in which children and teachers are affected by this agenda and its policies and approaches that hold out hope for implementing authentic education reform Intended for education professionals students and scholars What Is Authentic Educational Reform poses more questions than it answers but taken together these questions constitute a foundation for a more informed and thoughtful public conversation about how to refocus reform efforts in a direction that will truly strengthen American public education for all children and their families

Message of the President of the United States Transmitting the Budget for the Service of the Fiscal Year Ending June 30, 1935 United States. President (1933-1945 : Roosevelt),1934

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