



GAUTENG PROVINCE  
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REPUBLIC OF SOUTH AFRICA

# PREPARATORY EXAMINATION 2022 MARKING GUIDELINES

## ACCOUNTING PAPER 1 (10711)

### 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. Full marks for correct answer. If answer incorrect, mark the workings provided.
4. If a pre-adjustment figure is shown as a final figure, allocate the part-mark for the workings 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. Where penalties are applied, the marks for that section of the question cannot be a final negative.
8. Operation means 'check operation'. 'One part correct' means operation and one part correct. Note: Check operation must be +, -, x, ÷, or per memo.
9. One part correct means 'operation and one part correct'. Where one part correct, the marker must inspect the reasonableness of must be correct before awarding the mark. If a figure has earned regarded as 'one part correct'.
10. In calculations, do not award marks for workings if numerator also applies to ratios.
11. In awarding method marks, ensure that candidates do not get it incorrect at least in part. Indicate with a ☒.
12. Be aware of candidates who provide valid alternatives beyond t
13. Codes: f = foreign item; p = placement/presentation.

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# Accounting Preparatory Examination September 2013

**D Kirk**



**Accounting Preparatory Examination September 2013:**

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In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is really awe-inspiring. Enter the realm of "**Accounting Preparatory Examination September 2013**," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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