

SECTION I

Answer the THREE questions in this section.

1. An accounting student prepared the following trial balance for Heavy Metal Enterprises for the year ended 31 December 2011 and inserted the amount of \$51 200 for capital.

	Dr \$	Cr \$
Bank overdraft	26 500	
Cash on hand	3 200	
Provision for bad debts		8 200
Bad debts		5 000
Accounts receivable		49 100
Accounts payable		54 200
Long-term loan		75 000
Carriage inwards		3 600
Carriage outwards	4 500	
Commissions received	6 200	
Rent paid		12 000
Equipment at cost	90 000	
Accumulated depreciation (equipment)	30 500	
Motor vehicle at cost		68 000
Accumulated depreciation (motor vehicle)	15 400	
Salaries	40 000	
Inventory	16 800	
Purchases		74 600
Sales	125 000	
Miscellaneous expenses	36 400	
Returns outwards	3 600	
Returns inwards	2 800	
Capital		51 200
	<u>400 900</u>	<u>400 900</u>

- (a) Prepare the corrected trial balance for Heavy Metal Enterprise showing clearly the correct amount for Capital. **(13 marks)**
- (b) You are presented with the following day books:

Sales Day Book		Amount
2011		
1 September	U. Plumber	\$ 7 200
4 September	V. Henry	\$ 4 150
13 September	V. Henry	\$ 2 100
20 September	U. Plumber	\$ 1 396
		<u>\$14 846</u>

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June 2013 Principle Of Accounts Paper 2

Simina Tănăsescu, Eric Oliva



June 2013 Principle Of Accounts Paper 2:

Constitutional Law and the EU Balanced Budget Principle Simina Tănăsescu, Eric Oliva, 2021-11-29 Exploring the balanced budget rule as an economic standard and as a legal principle this book explains the context and content of the balanced budget rule and presents a critical appraisal of its impact on legal systems political institutions and social values and particularly an evaluation of its constitutionalization in the European and national legal systems Examining a range of perspectives on the balanced budget rule as a legal principle a series of chapters investigate the feasibility and effectiveness of the balanced budget rule The book considers the impact this may have on the separation of powers within the state on democratic decision making on the European social model and on the protection of fundamental social rights within the European Union It suggests that this impact goes beyond the ethical issue of the public debt considered as a burden placed on future generations and beyond injunctions imposed by international financial institutions on national public finances The transfiguration of fiscal discipline from an economic requirement into a legal rule demanding a balanced budget embodies a challenge to the political nature of the budgetary process while creating the flexibility needed in order to further fiscal federalism within the European Union This book argues that the balanced budget rule is nothing more than it has always been an instrument for devising public policies in a rational manner a tool for conceiving qualitative choices regarding the well being of citizens

Marketing Principles with Student Resource Access 12 Months William M. Pride, O. C. Ferrell, Brian Lukas, Sharon Schembri, Outi Niininen, Riza Casidy, 2017-09 This is the printed textbook Marketing Principles Marketing Principles combines a thorough and engaging overview of essential marketing principles The text provides you with the knowledge and decision making skills you ll need to succeed in today s competitive business environment Marketing Principles includes the most current coverage of marketing strategies and concepts with extensive real world examples including social networking and digital marketing You will find important topics drawn from the rapidly changing world of modern business including social and environmental responsibility sustainability globalisation entrepreneurship and marketing through transitional times New PRINT versions of this book come with bonus online study tools including animated activities and videos on the CourseMate Express platform

SEC Docket United States. Securities and Exchange Commission, 2014

The Stationery Office Annual Catalogue Stationery Office (Great Britain), 2013

Philosophical Foundations of Tax Law Monica Bhandari, 2017-02-23 Tax law changes at a startling rate not only does societal change bring with it demands for change in the tax system but changes in the political climate will force change as will many other competing pressures With this pace of change it is easy to focus on the practical and forget the core underpinnings of the tax system and their philosophical justifications Taking a pause to remind ourselves of those principles and how they can operate in the modern tax system is crucial to ensuring that the tax system does not diverge too far from what it should be or could be It is essential to understand the answers to some of the seemingly basic questions that surround tax before we can even

begin to think about what a tax system should look like This collection brings together major themes and difficult questions in the philosophical foundations of tax law The chapters consider practical issues such as justification enforcement design and mechanics and provide a full and coherent analysis of the basis for tax law Philosophical Foundations of Tax Law allows the reader to consider how tax systems should move forward in the modern world with a sound philosophical basis to provide the practical tax system that the state requires and citizens deserve *Making Use of Deleuze in Planning* Gareth

Abrahams,2016-10-04 *Making Use of Deleuze in Planning* translates and re creates some of Gilles Deleuze s most abstract philosophical concepts to form a new practicable planning assessment tool It shows what his philosophy can do for planning theory as well as planning assessment practice and in doing so sets out a pragmatic approach to Deleuzian studies one that helps form bridges between ontological problems and the problems found in professional practice It also breaks new ground in assessment methodology by challenging the essentialist ideas underpinning assessment methods like BREEAM and setting out and testing a new form of non essentialist assessment named SIAM The book argues that Deleuze s philosophy can be made useful to planning as long as one is prepared to adapt and re create his key ontological concepts to respond to the specific demands of the field **Commerce** YCT Expert Team , 2022 23 TGT PGT LT Grade Commerce Chapter wise Solved Papers

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Thermophysics and Mass Transfer in Materials Science and Construction Igor Medved',Anton Trník,2015-10-23 Selected peer reviewed papers from the 20th Thermophysics 2015 October 14 16 2015 Terchova Slovakia **Responding to Iran's Influence? A Comparative Account of Saudi Foreign Policy Behavior towards Bahrain and Yemen since 2011**

Matthias J. Messerle,2022-09-05 Master s Thesis from the year 2022 in the subject Politics Region Near East Near Orient

grade 3 0 The American University in Cairo language English abstract In this research project I will shed light on Bahrain and Yemen More precisely I will scrutinize the foreign policy behaviour of Saudi Arabia in these two cases starting in early 2011 The year 2011 is significant because it marks the beginning of popular uprisings across the Arab world soon to be referred to as the Arab Spring Bahrain and Yemen represent two cases in which an uprising against the ruling regime led to two different outcomes Repression Bahrain and war Yemen In both cases Saudi Arabia along with other Gulf states intervened in a neighboring country to support allied governments fighting their opposition or a rebel movement as in Yemen Bahrain and Yemen are both countries with significant Shi a populations amplifying Saudi fears of growing Iranian influence in these communities Based on the evidence of Iranian involvement in Syria Lebanon and Iraq I assume that Iran has played a role in Bahrain and Yemen too The extent to which Saudi policies in these two cases have been informed by Iran s influence will be at the center of this study s inquiry

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