

**Question 1**

1.		Assets	=	Equity	+	Liabilities
	1 June	+ 1 000 000 % Land and Buildings %				+ 1 000 000 % Mortgage Bond %
	4 June	- 30 000 % Bank %				- 30 000 % Trade Payables %

2.				R	R	
	3 June	Dr	Bank %	100 000 %		
		Dr	Motor Vehicles %	50 000 %		
		Cr	Capital %		150 000 %	
		Owner contributed cash and a vehicle				
	25 June	Dr	Prepaid Rent % (15 000/2)	7 500 %		
		Dr	Rent Expense % (15 000/2)	7 500 %		
		Dr	Salaries %	25 000 %		
		Cr	Bank % (25 000 + 15 000)		40 000 %	
		Accounting for rent paid and salaries paid				

3.		Inventory Account
	1.	The incorrect contra-account has been used on the 15 <sup>th</sup> . % The goods were purchased on credit and therefore should have a contra-account of Trade Payables and not Bank. %
	2.	The folio on the 20 <sup>th</sup> is incorrect. % The folio should be CRJ, not CPJ as the cost of sales was as a result of a sale for cash. The CRJ keeps a record of all the costs of cash sales. %
	3.	The date for balance b/d is incorrect. % It should read 30 June 2012, not 31 June 2012, the 31 <sup>st</sup> of June does not exist. %
		Trade Receivables
	1.	Balance b/d on the 1 June 2012 is on the wrong side. % Trade receivables is an asset and therefore the opening balance should be on the debit side and not the credit side. This balance should be moved and the account re-balanced. %
	2.	The folio for sales on the 10 <sup>th</sup> is incorrect. % The folio should be DJ as the transactions for sales on credit are recorded in the debtors journal and then transferred into the ledger, not the cash receipts journal. %
	3.	The balance b/d on 1 July 2012 is on the wrong side. % The balance c/d is correctly on the credit side, therefore the balance b/d should be on the debit side. %

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6	

# Novembe Economics And Accountings 2014 Grade 9

**Edda Claus,Iris Claus**



## **Novembe Economics And Accountings 2014 Grade 9:**

*ICEMAB 2018* Kaveh Abhari,Noorhana Binti Arsad,Ridho Bramulya Ikhsan,Puchong Senanuch,Muhammad Irfan Nasution ,2019-10-29 This book constitutes a through refereed proceedings of the International Conference on Economics Management Accounting and Business 2018 held on October 8 9 2018 at Universitas Muhammadiyah Sumatera Utara Medan Indonesia The conference was organized by Faculty of Economics and Business Universitas Muhammadiyah Sumatera Utara The 74 full papers presented were carefully reviewed and selected from 152 submissions The scope of the paper includes the followings Management Economics Sharia Economics Accounting Sharia Accounting Taxation Digital Technology Human Resource Management Marketing Financial Banking Sharia Banking Education Economics Accounting Assurance Assurance Sharia Actuarial Information Technology Agricultural Economic Entrepreneurship Technology Business Entrepreneurship Internet Marketing e Business      *Macroeconomic Policy after the Crash* Richard Barwell,2017-03-16 This book reviews the key policy debates during the post crash era describing the issues that policymakers grappled with the decisions that they took and the details of the policy instruments that were created Focusing specifically on issues in monetary and fiscal policy chapters demonstrate that very little that was done during this period conformed to the simple textbook treatment of macroeconomic policy central banks cutting policy rates or finance ministers cutting the rate of income tax The author guides the reader through the revolution in the conduct of macroeconomic policy in an engaging and approachable manner and illuminates the key innovations in the toolkit and themes in the debate over past years with great detail from negative rates to quantitative easing and from austerity versus financial repression restructuring and default to productivity puzzles and deflation      *Minerals Yearbook* Mines Bureau,Geological Survey,Interior Department,2018-04-19 This edition of the U S Geological Survey USGS Minerals Yearbook discusses the performance of the worldwide minerals and materials industries during year 2013 and provides background information to assist in interpreting that performance These annual reviews are designed to provide timely statistical data on mineral commodities in various countries This volume covers data from Asia and the Pacific Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook Audience Government employees and contractors as well as businesses and employees all working in mineral related trades especially with interests in statistics about mineral commodities overseas will find this resource invaluable      *Financial Cycles* Dimitris N. Chorafas,2016-04-30 As financial positions expand the economy becomes more vulnerable to adverse and unexpected developments taking place outside the six to seven year business cycle Over 50 years ago Nikolai Kondratieff developed the theory of The Long Waves in Economic Life which incorporated an extended cycle of innovation and upward thrust and changed our understanding of business cycles in financial settings Financial Cycles concentrates on two areas that have thus far been omitted from mainstream economics The first is the impact of the longer term financial cycle the second is

the beginning of de globalization as the world enters an era of iron clad economic blocks Chorafas argues that to overcome the more narrow limits of the business cycle we need to go beyond its traditional six to seven year focus and address the longer term This includes the building up and running off of economic risks characterizing the financial cycle as well as the appreciation of forces underwriting both its growth and its decay An ever increasing public debt and the behavior of the banking industry are two principal reasons why the structure of analysis characterizing the previous financial cycle no longer fits present day realities A new methodology starts getting in shape even if it still has to acquire political legitimacy

Minerals Yearbook Mines Bureau, Geological Survey, Interior Department, 2018-04-19 The region of Europe and Central Eurasia defined in this volume encompasses territory that extends from the Atlantic Coast of Europe to the Pacific Coast of the Russian Federation It includes the British Isles Iceland and Greenland a self governing part of the Kingdom of Denmark Included are mineral commodity outlook tables plus global overview research for particularly commodities within a specific regions countries are presented throughout the text Manufacturers of these metals and commodities along with trade brokers that may specialize in imports and exports political scientists and economists may also be interested in this volume Students pursuing research on specific metals and mineral commodities for world economy courses may be interested in this volume

*Gender, Race, and Ethnicity in the Workplace* Margaret Foegen Karsten, 2016-03-28 Insights from professionals in the fields of organizational development and diversity provide practical tools to help employees and managers regardless of race or gender collaborate in reaching their workplace potential The contributions of more than 30 experts reframe the discussion on gender race and ethnicity in the U S workforce examining the complex identity concerns facing workers who fall within minority groups and recommending practical solutions for dealing with workplace inequities Through focused essays experts explore new perspectives to persistent challenges and discuss progress made in addressing unequal treatment based on race and gender in the past eight years This detailed reference explores every aspect of the issue including mentoring family leaves pay inequity multiracial and transgender identities community involvement and illegal harassment The first part of the book identifies employment discrimination based on multiracial identity appearance and transgender status The second section unveils the psychology behind harassment on the job the third section provides strategies for overcoming traditional obstacles for the disenfranchised The final section discusses updates on laws dealing with the Family and Medical Leave Act The book closes with success stories of women of color in U S leadership roles as well as others achieving success in their professions outside of the country Accompanying tables charts and graphs illustrate the field s most poignant research such as the relationship between organizational effectiveness and diversity and the characteristics of those taking family and medical leave

**A Collection of Surveys on Savings and Wealth Accumulation** Edda Claus, Iris Claus, 2016-02-23 In this collection of critical surveys the reader is provided with a range of up to date work from some of the leading scholars in the area writing on private and public sector aspects of savings and wealth accumulation A survey of

savings and wealth accumulation which are important dimensions of research and policy debates Discusses the measurement of genuine savings and sustainability the estimation of wealth inequality and recent developments in consumer credit and defaults Evaluates the impact of student loans on financial well being people s retirement decisions and the impact of pension reform Considers the distribution of wealth across generations and the importance of accurately measuring

government debt the rise of sovereign wealth funds and Islamic banking and finance **Minerals Yearbook** Geological Survey,Interior Department,Mines Bureau,2018-04-19 This volume of the Minerals Yearbook provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries It is normally published in separate books that cover specific regions In this publication the regional books are combined into one commemorative volume These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook More information is available on the three volumes of the Minerals Yearbook Regional Areas Covered Africa and the Middle East Asia and the Pacific Europe and Central Eurasia North America Central America and the Caribbean South America Fixed Base Year vs. Chain Linking in National Accounts Mr.Robert Dippelsman,Venkat Josyula,Eric

Métreau,2016-09-08 There are two approaches for producing volume estimates of GDP fixed base year and annual chaining While most advanced economies have adopted the chain linked approach in the past twenty years some African countries are hesitant to do so in part because of the computation and data requirements and resource constraints What difference does this make for the accuracy of the growth rates From detailed data provided by three Sub Saharan African countries we run simulations and conclude that the differences of GDP growth using the two approaches are small and do not behave in the consistent way found in advanced countries We also show that weak deflation techniques and overly aggregated classifications used to derive volume measures can lead to large distortions We conclude that improved deflation techniques and detailed classification should be addressed before adopting chain linking **Defining the Government's Debt and Deficit** Mr.Timothy Irwin,2015-11-20 Although the budget deficit and the public debt feature prominently in political debate and economic research there is no agreement about how they should be measured They can be defined for different sets of public institutions including the nested sets corresponding to central government general government and the public sector and for any definition of government there are many measures of the debt and deficit including those generated by four kinds of accounts cash financial full accrual and comprehensive which can be derived from four nested sets of assets and liabilities Each debt and deficit measure says something about public finances but none tells the whole story Each is also vulnerable to manipulation and is likely to be manipulated if it is subject to a binding fiscal rule or target Narrow definitions of government encourage the shifting of spending to entities outside the defined perimeter of government Narrow definitions of debt and

deficit encourage operations involving off balance sheet assets and liabilities while broad measures are susceptible to the mismeasurement of on balance sheet assets and liabilities Reviewing the literature on these issues the paper concludes that governments should publish several measures of the debt and deficit in a form that clearly reveals their interrelationships

**The Laws of Globalization and Business Applications** Pankaj Ghemawat, 2017 This book explains not only why the world isn't flat but also the patterns that govern cross border interactions [The World Factbook 2016-17](#) Government Publications Office, 2016-08-18 The World Factbook provides information on the history people government economy geography communications transportation military and transnational issues for 267 world entities The World Factbook Reference tab includes maps of the major world regions as well as Flags of the World a Physical Map of the World a Political Map of the World a World Oceans map and a Standard Time Zones of the World map This annual edition also covers information about country profiles and country comparisons It would make an excellent and useful resource for world geography research papers and international relations classes that may study the people history and communication patterns of other countries

**Disasters, Risks and Revelation** Steve Matthewman, 2016-04-29 Disasters are part of the modern condition a source of physical anxiety and existential angst and they are increasing in frequency cost and severity Drawing on both disaster research and social theory this book offers a critical examination of their causes consequences and future avoidance

**China's Economy** Arthur R. Kroeber, 2016-03-01 China's Economy What Everyone Needs to Know is a concise introduction to the most astonishing economic growth story of the last three decades In the 1980s China was an impoverished backwater struggling to escape the political turmoil and economic mismanagement of the Mao era Today it is the world's second biggest economy the largest manufacturing and trading nation the consumer of half the world's steel and coal the biggest source of international tourists and one of the most influential investors in developing countries from southeast Asia to Africa to Latin America China's growth has lifted 700 million people out of poverty It has also created a monumental environmental mess with smog blanketed cities and carbon emissions that are a leading cause of climate change Multinational companies make billions of dollars in profits in China each year but traders around the world shudder at every gyrations of the country's unruly stock markets Most surprising of all its capitalist economy is governed by an authoritarian Communist Party that shows no sign of loosening its grip How did China grow so fast for so long Can it keep growing and still solve its problems of environmental damage fast rising debt and rampant corruption How long can its vibrant economy co exist with the repressive one party state What do China's changes mean for the rest of the world China's Economy What Everyone Needs to Know answers these questions in straightforward language that you don't need to be an economist to understand but with a wealth of detail drawn from academic research interviews with dozens of company executives and policy makers and a quarter century of personal experience Whether you're doing business in China negotiating with its government officials or a student trying to navigate the complexities of this fascinating and diverse country this is the one

book that will tell you everything you need to know about how China works where it came from and where it's going

**Foreign Policy in Post-Genocide Rwanda** Jonathan R. Beloff, 2020-07-29 This book examines how Rwandan elites within the government private sector and civil society perceive the nation's political and economic relationship with the international community Using testimonies and interviews of Rwandan political military and economic leaders and bureaucrats this book examines the intersubjective beliefs that formulate how Rwanda engages with the international community The book presents and analyses three primary intersubjective themes historical and possible future abandonment of Rwanda implementing an ideology of *agaciro* to promote self respect dignity and self reliance for state security and economic development and the belief in the government's obligation to promote human security for those who identify as Rwandan These perceptions help us understand how post genocide Rwanda engages with the international community in the pursuit of state security economic development and to prevent a future genocide This book will be of interest to students and scholars of African politics and international relations as well as the politics of post genocide states

**The Law Relating to Financial Crime in the United Kingdom** Karen Harrison, Nicholas Ryder, 2016-09-15 Outlining the different types of financial crime and their impact this book is a user friendly up to date guide to the regulatory processes systems and legislation which exist in the UK Each chapter has a similar structure and covers individual financial crimes including money laundering terrorist financing fraud insider dealing market abuse bribery and corruption and finally tax avoidance and evasion Offences are summarized and their extent is evaluated using national and international documents Detailed assessments of financial institutions and regulatory bodies are made and the achievements of these institutions are analysed Sentencing and policy options for different financial crimes are included and suggestions are made as to how criminal proceeds might be recovered This second edition has been fully updated and includes a section on cybercrime and a new chapter on tax evasion Case summaries have also been included in those chapters where a criminal justice route is used by the prosecuting authorities

**The Civilian Lives of U.S. Veterans** Louis Hicks, Eugenia L. Weiss, Jose E. Coll, 2016-12-05 In this book 50 experts study the lives of U S veterans at work at home and in American society as they navigate issues regarding health gender public service substance abuse and homelessness The aftermath of modern war includes a population of veterans whose needs last for many decades far longer than the war itself This in depth study looks at life after the military considering the dual conundrum of a population benefiting from the perks of their duty yet continuing to deal with trauma resulting from their service and of former servicemen and servicewomen trying to fit into civilian life in a system designed to keep them separate Through two comprehensive volumes essays shed light on more than 30 topics involving or affecting former servicemen and servicewomen offering a blueprint for the formal study of U S veterans in the future Contributions from dozens of experts in the field of military science cover such issues as unemployment homelessness disability access to higher education health media portrayal criminal justice substance abuse guns suicide and politics

Through information gleaned from surveys interviews participant observations secondary analyses and content analyses the chapters reveal how veterans are able to successfully contribute to civilian life and show how the American workforce can benefit from their unique set of skills

**Getting Globalization Right** Luigi Paganetto, 2018-09-15 This book presents stimulating new perspectives on three key sets of issues a fair globalization the policies that might be adopted in response to protectionist pressures and sustainable development policies involving G7 and G20 actions to lay the foundations for renewed trust The individual topics addressed within this framework are wide ranging Examples include globalization and national inequality globalization and policies for inclusive growth in developing countries the sources of controversies regarding trade agreements and their effects the impact of new U S commercial policies on the world trading system real convergence in the Euro area and the causes of Brexit The book comprises a selection of contributions presented at the XXIXth Villa Mondragone International Economic Seminar In offering contrasting points of view on topics of high current interest it will appeal to academics policymakers and economic experts at institutions

*Fundamental Accounting Principles* WILD, 2017-09-11 **Fundamental Accounting Principles**

**The Budget and Economic Outlook, an Update** , 2004

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