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Sum = 40000

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S			
1	Jaime is a retailer of fashion goods. The following balances were extracted from her books on 30 September 2011.							Additional information:							ALCER							
2								1 Inventory at 30 September 2011 was valued at \$11 780.							Sales						210 000	
3	Revenue (sales)							2 The cost of carriage from suppliers was \$500, the remainder of the cost related to the delivery of goods to customers.							Less: sales returns						(8 120)	
4	Purchases							3 At 30 September 2011:							Net Sales						201 880	
5	Goods returned by customers - R1							Heating expenses, \$175, were accrued.							Less: Cost of goods sold							
6	Goods returned to suppliers - R2							Insurance, \$11 20, is prepaid.							Opening stock						9 430	
7	Inventory at 1 October 2010							4 The 7% bank loan was received on 1 April 2011. Interest is payable on each anniversary of the loan.							purchases						113 500	
8	Carriage							5 Buildings costs consist of \$16 000 to build an extension to the building and \$4700 to repair the heating system.							Less: purchase return						(1 400)	
9	Insurance							6 Depreciation is charged on:							Net purchases						110 100	
10	Light and heat							Furniture and fittings at the rate of 20% per annum on cost using the straight line method.							carriage inwards						500	110 600
11	Staff wages							Computer equipment at the rate of 30% per annum using the diminishing (reducing) balance method.													120 000	
12	Advertising							7 A provision for doubtful debts is to be maintained at 3% of trade receivables.							Less: Closing stock						(11 780)	
13	General expenses														Cost of goods sold						(108 250)	
14	Discount received														Gross profit						10 630	
15	Building costs														Discount received						1 750	
16	Land and buildings at cost														profit on disposal						200	
17	Furniture and fittings at cost							REQUIRED														
18	Computer equipment at cost							(a) Prepare the income statement for Jaime for the year ended 30 September 2011. (24)														
19	Provision for depreciation:							(b) Prepare the balance sheet of Jaime at 30 September 2011. (14)														
20	Furniture and fittings																					
21	Computer equipment																					
22	Disposal account - R3																					
23	7% Bank loan repayable 30 March 2014																					
24	Bank overdraft																					
25	Trade receivables																					
26	Trade payables																					
27	Provision for doubtful debts																					
28	Drawings																					
29	Capital at 1 October 2010																					

- Inventory at 30 September 2011 was valued at  $\text{R}11\,780$ .
- The cost of carriage from suppliers was  $\text{R}500$ , the remainder of the cost related to the delivery of goods to customers.
- At 30 September 2011:  
Heating expenses,  $\text{R}175$ , were accrued.  
Insurance,  $\text{R}1120$ , is prepaid.
- The 7% bank loan was received on 1 April 2011. Interest is payable on each anniversary of the loan.
- Buildings costs consist of  $\text{R}16\,000$  to build an extension to the building and  $\text{R}4100$  to repair the heating system.
- Depreciation is charged on:  
Furniture and fittings at the rate of 20% per annum on cost using the straight line method.  
Computer equipment at the rate of 30% per annum using the diminishing (reducing) balance method.
- A provision for doubtful debts is to be maintained at 5% of trade receivables.

- REQUIRED**
- Prepare the **income statement** for Jaime for the year ended 30 September 2011. (24)
  - Prepare the **balance sheet** of Jaime at 30 September 2011. (14)

opening provision for bad debts 500  
closing provision for bad debts 4000

ALCOH		
Sales		210,000
Less: sales returns		(8,120)
Net Sales		201,880
Less: Cost of goods sold		
Opening stock	9,430	
purchases	113,500	
Less: purchase return	(1,400)	
Net purchases	110,100	
carriage inwards	500	110,600
		120,030
Less: Closing stock	(11,780)	
Cost of goods sold		(108,250)
Gross profit		10,630
Discount received		1,750
profit on disposal		200

# O Level Accounts With Answer

**Muhammad Nauman Malik**



## **O Level Accounts With Answer:**

*O Level Accounting Paper 1 (Topical & Yearly) 101* Muhammad Nauman Malik, 2019-09-30 Accounting Paper 1 O Level Topical Yearly *Cambridge IGCSE® and O Level Accounting Workbook* Catherine Coucom, 2018-03-22 Covers the Cambridge IGCSE Accounting syllabus 0452 and Cambridge O Level Accounting syllabus 7110 first examination 2020 This workbook contains 50% more exam style questions than the previous edition giving students even more opportunities to practise and build their confidence Direct links to the coursebook make it easy to use the two in combination to help build skills in the classroom or at home As requested by teacher the first section of the book focuses on developing the skills you need as an accountant particularly analysis Answers to the workbook questions are in the teacher s resource [GCE O Level Examination Past Papers with Answer Guides: Economics India Edition](#) Cambridge International Examinations, 2004-02-10 These Collections Of The Official Past Papers Of The Gce O Level Examinations From The University Of Cambridge International Examinations Has Been Developed For Students Of Gce O Level These Books Will Act As Tools For Preparation And Revision For Students These Books Have An Edited Answer Guide For Each Paper Based On The Marks Scheme Written By Cie Principal [Cambridge IGCSE and O Level Accounting Second Edition](#) June Baptista, Muhammad Nauman Malik, 2025-03-28 This title is endorsed for the Cambridge Pathway to support the syllabuses for examination from 2027 Develop accounting skills and apply knowledge to relevant business related contexts with the new edition of our Student s Book providing in depth coverage of the revised Cambridge IGCSE<sup>TM</sup> IGCSE 9 1 and O Level Accounting syllabuses 0452 0985 7707 for examination from 2027 Revised and updated for the latest syllabuses this new edition provides accessible content for all learners with updated practice questions EAL friendly content and an improved structure Trust an experienced author team to help you navigate the syllabus confidently with clear signposting and individual chapters on each topic along with clearly defined learning objectives throughout Deepen understanding by reflecting on how accounting shapes the wider business related world with improved Think about it tasks including opportunities for discussion Develop application and evaluation skills and prepare for assessment with study tips and updated practice questions Apply analyse and reflect on knowledge with engaging activities integrating deep learning skills throughout Build and reinforce the understanding of all learners with a clear layout accessible language and EAL friendly definitions of key terms Consolidate learning with revision checklists and updated chapter review questions Answers to all the practice questions and activities are FREE to download from [www.hachettelearning.com](http://www.hachettelearning.com) answers and extras

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Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years     The Routledge Companion to Philosophy of Psychology Sarah Robins, John Symons, Paco Calvo, 2019-10-08 The Routledge Companion to Philosophy of Psychology Second Edition is an invaluable guide and major reference source to the key topics problems concepts and debates in philosophy of psychology and is the first companion of its kind A team of renowned international contributors provide forty eight chapters organized into six clear parts Historical background to philosophy of psychology Psychological explanation Cognition and representation The biological basis of psychology Perceptual experience Personhood The Companion covers key topics such as the origins of experimental psychology folk psychology behaviorism and functionalism philosophy psychology and neuroscience the language of thought modularity nativism and representational theories of mind consciousness and the senses dreams emotion and temporality personal identity and the philosophy of psychopathology For the second edition six new chapters have been added to address the following important topics belief and representation in nonhuman animals prediction error minimization contemporary neuroscience plant neurobiology epistemic judgment and group cognition Essential reading for all students of philosophy of mind science and psychology The Routledge Companion to Philosophy of Psychology will also be of interest to anyone studying psychology and its related

disciplines      **Advances in Longitudinal Survey Methodology** Peter Lynn, 2021-03-26 *Advances in Longitudinal Survey Methodology* Explore an up to date overview of best practices in the implementation of longitudinal surveys from leading experts in the field of survey methodology *Advances in Longitudinal Survey Methodology* delivers a thorough review of the most current knowledge in the implementation of longitudinal surveys The book provides a comprehensive overview of the many advances that have been made in the field of longitudinal survey methodology over the past fifteen years as well as extending the topic coverage of the earlier volume *Methodology of Longitudinal Surveys* published in 2009 This new edited volume covers subjects like dependent interviewing interviewer effects panel conditioning rotation group bias measurement of cognition and weighting New chapters discussing the recent shift to mixed mode data collection and obtaining respondents consent to data linkage add to the book s relevance to students and social scientists seeking to understand modern challenges facing data collectors today Readers will also benefit from the inclusion of A thorough introduction to refreshment sampling for longitudinal surveys including consideration of principles sampling frame sample design questionnaire design and frequency An exploration of the collection of biomarker data in longitudinal surveys including detailed measurements of ill health biological pathways and genetics in longitudinal studies An examination of innovations in participant engagement and tracking in longitudinal surveys including current practices and new evidence on internet and social media for participant engagement An invaluable source for post graduate students professors and researchers in the field of survey methodology *Advances in Longitudinal Survey Methodology* will also earn a place in the libraries of anyone who regularly works with or conducts longitudinal surveys and requires a one stop reference for the latest developments and findings in the field      Department of the Interior and Related Agencies Appropriations for 1992 United States. Congress. House. Committee on Appropriations. Subcommittee on Department of the Interior and Related Agencies, 1991

**Corporate Carbon and Climate Accounting** Stefan Schaltegger, Dimitar Zvezdov, Igor Alvarez Etxeberria, Maria Csutora, Edeltraud Günther, 2016-01-21 This volume is devoted to management accounting approaches for analyzing business benefits and costs of climate change It discusses future directions on carbon accounting performance measurement and reporting as well as links between climate accounting and business processes product and service development supply chain innovation economic successes and stakeholder relations Companies are increasingly called on to contribute to combatting climate change and also face the challenges presented by climate change related costs risks and benefits Risks can result from unpredictable weather conditions and government regulations such as the EU emission trading system and new building codes Climate change also offers numerous opportunities such as energy efficiency innovations and carbon neutral products and production Good management requires that carbon emissions are tracked and climate related costs risks and benefits are identified measured and assessed As such research addressing corporate accounting frameworks and tools is of increasing importance when it comes to managing these carbon and climate related issues      **Department of Defense**



**Appropriations for Fiscal Year 1989** United States. Congress. Senate. Committee on Appropriations. Subcommittee on Defense,1988      **Department of the Interior and Related Agencies Appropriations for 1992: Office of Navajo and Hopi Relocation** United States. Congress. House. Committee on Appropriations. Subcommittee on Department of the Interior and Related Agencies,1991      **Department of Housing and Urban Development--independent Agencies Appropriations for 1985: Office of Science and Technology Policy; National Science Foundation** United States. Congress. House. Committee on Appropriations. Subcommittee on HUD-Independent Agencies,1984

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