



practice specific assessment 2 31

- (b) On 1 July 20-5, Amy was informed of a rent review, effective from 1 September 20-5. Amy made rent payments in advance during 20-5 as follows:

1 January 20-5 £1,000

3 April 20-5 £1,000

30 June 20-5 £1,000

3 October 20-5 £1,000

The new rent was agreed at £5,200 per annum on 1 February 20-6 and was backdated to 1 September 20-5.

- (c) Calculate the rent payable amount to include in the financial statements for the year ended 31 December 20-5.

£ (1 mark)

- (d) Complete the journal to record the rent adjustment for the rental increase in the year ended 31 December 20-5.

Select the account name from the following list: Accrued expenses, prepaid expenses, rent payable, rental income

Account name	£	£

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Tulsian P.C. & Tulsian Bharat



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refugee flows and the implementation of international humanitarian law As opposed to addressing specific programmes it will explore five themes seen as relevant to understanding and engaging in all modes of humanitarian action The first section explores varying interpretations of humanitarianism including critical historical and political economic explanations as well as more practice based explorations focused on notions needs assessments and evaluation Following this readers will be exposed to the latest debates on a range of humanitarian principles including neutrality and sovereignty before exploring the key issues faced by the main actors involved in humanitarian crisis from international NGOs to local community based organizations The final two sections address what are seen as key dilemmas in regards to humanitarian action and emerging trends in the humanitarian system including the increasing role of social media in responding to crises Whilst not a how to guide the Companion contains many practical insights for policy makers and aid workers whilst also offering analytical insights for students of humanitarian action Indeed throughout the book readers will come to the realization that understanding and improving humanitarian action simultaneously requires both active critical reflection and an acceptance of the urgency and timeliness of action that is required for humanitarian assistance to have an impact on vital human needs Exploring a sector that is far from homogenous both practitioners and scholars alike will find the contributions of this book offers them a deeper understanding of the motivations and mechanics of current interventions but also insight into current changes and progress occurring in the field of humanitarian practice

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