

NATIONAL SENIOR CERTIFICATE EXAMINATION SUPPLEMENTARY 2014

ACCOUNTING: PAPER II

| EXAMINATION NUMBER | | | | | | | |
|--------------------|--|--|------|--|--|-------|-------|
| 10 | | | | | | | |
| Time: 2 hours | | | | | | 100 n | marks |

PLEASE READ THE FOLLOWING INSTRUCTIONS CAREFULLY

- This paper consists of 11 pages and an Information Booklet of 7 pages (i vii) with a ratio sheet on page i. Please check that your question paper is complete.
- Read the questions carefully.
- 3. Answer the questions in the space provided.
- 4. It is in your own interest to write legibly and present your work neatly.
- You may not use red or green ink. You may use a pencil, but please use a soft, dark pencil.
- All calculations should be rounded off to two decimal places.
- Please hand in this question paper.
- The allocation of marks and appropriate time to be taken for each question are as follows:

| | Possible marks | Actual marks | Marker signature | Moderator signature |
|---|-------------------|-----------------|---------------------|------------------------|
| Question 1: Analysis of published financial statements (60 minutes) | 50 | | | |
| Question 2: Budgeting (36 minutes) | 30 | | | |
| Question 3: Reconciliations (24 minutes) | 20 | | | |
| TOTAL | 100 | | | Checker |

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Union of International Associations

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Divided Nation Jamie L. Carson, Ryan D. Williamson, 2025-12-29 In recent decades US politics has become increasingly fraught and divided This book evaluates the current state of American democracy centered on the theme of polarization and dysfunction through key policy behavioral and institutional issues These dynamics and debates include increasing partisanship declining public trust in institutions the nationalization of politics politicization of media and the Courts outside interests influence in Congress election administration and more Authored by an expert group of contributors working at the cutting edge of political science research this volume provides in depth analysis of the causes mechanisms and consequences of these problems and offers possible solutions to them Research Anthology on Macroeconomics and the Achievement of Global Stability Management Association, Information Resources, 2022-08-05 The COVID 19 pandemic has shocked economies around the world and created an era of global instability As the pandemic comes to a close it is essential to examine global economies in order to achieve and maintain global stability By maintaining global stability the world may be prepared for future economic shocks The Research Anthology on Macroeconomics and the Achievement of Global Stability discusses the emerging opportunities challenges and strategies within the field of macroeconomics It features advancements in the field that encourage global economic stability Covering topics such as Islamic banking international trade and Econophysics this major reference work is an ideal resource for economists government leaders and officials business leaders and executives finance professionals students and educators of higher education librarians researchers and Yearbook of International Organizations 2014-2015, Volumes 1a & 1b (Set) Union of International academicians Associations, 2014-06-16 Volume 1 A and B covers international organizations throughout the world comprising their aims **Central Banks at a Crossroads** Michael D. Bordo, Øyvind Eitrheim, Marc Flandreau, Jan F. activities and events Ovigstad, 2016-06-09 This book discusses the role of central banks and draws lessons from examining their evolution over the past two centuries <u>Dire Straits-Education Reforms</u> Montserrat Gomendio, José Ignacio Wert, 2023-02-14 Responding to an educational emergency generated largely by the difficulties of implementing education reforms this book compares education policies around the world in order to understand what works where To address the key question of why education reforms are so difficult the authors take into account a broad range of relevant factors such as governance ideology and stakeholder conflicts of interest and their interactions with one another Drawing on their experiences as policymakers in the Spanish government and as governmental advisors worldwide Montserrat Gomendio and Jose Ignacio Wert produce a publication like no other shifting the usual Eurocentric narrative and shedding light on frequently overlooked educational policies from elsewhere In this context they dive deeper into details of educational failures and successes the processes of implementation and investment priorities in different countries. They provide revealing accounts of stakeholder conflicts of interest and the challenges of implementing educational reform during a financial crisis The authors also investigate why the evidence from

international large scale assessments ILSAs has contrary to expectation not generated improvements in most education systems Gomendio and Wert investigate the evolution of different education systems closely examining their advances or declines Gomendio and Wert's expert voices illuminate the current state of global education systems and the necessary changes to ensure long awaited improvements This is a revelatory and informative resource for policymakers teachers and academics alike Learning Disorders Peter Westwood, 2017-07-14 What are learning disorders How can schools endeavour to address these disorders in today s inclusive classrooms. This book answers these important questions in practical terms and discusses in detail the instructional needs of students with dyslexia dysgraphia dyscalculia dyspraxia and other significant disorders that affect learning Peter Westwood draws on international research literature to provide supporting evidence of best practices. The book is unique in linking the teaching methods recommended for overcoming learning problems directly to each of the three tiers of support in the Response to Intervention Model It presents examples of effective whole class teaching intensive small group instruction and individual tutoring as well as addressing key topics such as educational progress of students with learning disorders principles for teaching dyslexic students difficulties with writing and spelling developing students numeracy skills specific intervention strategies nonverbal learning disabilities Learning Disorders will be of interest to practising teachers trainee teachers teaching assistants educational psychologists school counsellors and parents It will also provide valuable insights for any school planning to upgrade its support system for students with special educational needs Against Inequality Tom Malleson, 2023 In an era of remarkable wealth idolatry Tom Malleson investigates the ethical justifications of wealth inequality taking the radical position that we should abolish the billionaires Stark inequality is a problem the world over but it has been worsening over the past thirty years particularly in rich economically developed countries To acquire the same amount of wealth as Elon Musk the average American worker would have to work for more than four and a half million years Is this inequality morally acceptable and is it feasible to actually reduce inequality in the real world In Against Inequality Tom Malleson makes the case for rejecting meritocracy presenting a strong defense against the claim that individuals deserve their wealth Malleson argues that people especially rich people do not morally deserve the bulk of their income because it does not by and large come from anything the specific individual does but is largely due to the vast understructure of other people's labor in addition to their lucky possession of bodily talents and efforts Furthermore the book brings to light extensive historical and comparative evidence to show that raising taxes on both income and wealth is practically feasible and that the costs of doing so are far outweighed by the truly enormous benefits that such taxes could bring in terms of environmental sustainability democratic equality equal opportunity and reduced racism and xenophobia Unlike previous books on inequality Against Inequality focuses on the superrich arguing that they have far too much a world with billionaires alonside severe deprivation is a world without justice Malleson s argument is not that billionaires are individually evil but that a society that allows the existence of the superrich is

structurally immoral In an era of remarkable wealth idolatry Against Inequality takes the radical position that we should abolish the billionaires Children's Rights in Health Care Jozef H.H.M. Dorscheidt, Jaap E. Doek, 2018-11-26 While coordinating the University of Groningen's Honours College Winterschool Atelier entitled Children's Rights in Health Care the need to publish the contributions to this program was generally expressed and confirmed by its participants The Winterschool Atelier successfully organized in recent years has dealt with many issues concerning the legal position of minor persons born and unborn in the context of health care especially pediatric care These issues involve matters concerning pediatric treatment preventive care and predictive medicine medical research involving children incompetence and child autonomy a child's psychological development parental responsibility and representation protective judicial measures child migration issues children's health rights enforcement as well as children's health interest monitoring and promotion During the program leading experts in the fields of law ethics medicine biology psychology and institutions such as the Dutch Child Hospital Foundation the Child Protection Board Save the Children and UNICEF shared their views on normative standards practical experiences significant developments challenging ideas silent dreams and inevitable realities As a result the Children's Rights in Health Care program provided opportunities for a profound dialogue between Honours College students and lecturing scholars on a wide range of topics involving children's health care interests. This volume contains several analyses of health rights issues related to children The various chapters provide an overview of this captivating area and may be of special interest to lawyers health care professionals ethicists psychologists judicial institutions policy makers interest groups students and all others who are concerned with the children's rights perspective on health care The Adam **Smith Review** Fonna Forman, 2023-04-20 Adam Smith's contribution to economics is well recognised yet scholars have recently been exploring anew the multidisciplinary nature of his works The Adam Smith Review is a rigorously refereed annual review that provides a unique forum for interdisciplinary debate on all aspects of Adam Smith s works his place in history and the significance of his writings to the modern world It is aimed at facilitating debate among scholars working across the humanities and social sciences thus emulating the reach of the Enlightenment world which Smith helped to shape This 13th volume demonstrates perhaps more so than any other issue in recent memory the dazzling breadth and diversity of Smith scholarship across the disciplines today from studies of hospitals balls and monsters to colonies clerisy language and the mind from issues of empathy compassion cohesion translation representation paternalism and moral innovation to Smith s influence on Japanese Portuguese Chinese American and Italian thought and practice Adam Smith remains our companion always provoking us and stimulating creative directions in our thinking and research The Routledge Hispanic Studies Companion to Twentieth and Twenty-First Century Spain Eduardo Ledesma, Luisa Elena Delgado, 2025-03-11 The Routledge Hispanic Studies Companion to Twentieth and Twenty First Century Spain charts the key ideas practices and imaginings that characterize Spain's cultural historical social and political history in the contemporary period The volume

brings together internationally acknowledged scholars from around the globe and from diverse disciplines from cinema and sociology to sociolingusitics politics and history as well as various other cultural studies approaches It offers an integrated multi disciplinary volume that provides a more complete and nuanced multi perspective assessment of modern and contemporary Spanish culture with a special emphasis on recent decades This interdisciplinary and thematically organized Companion includes essays on literature and art history politics religion economics linguistics and visual culture and covers an extensive period of time with a focus on key events The volume explores cutting edge areas and engages with current debates controversies and questions in the field of Hispanic studies Offering a nuanced multi disciplinary assessment of modern and contemporary Spanish culture through a dichotomic organizing principle The Routledge Hispanic Studies Companion to Twentieth and Twenty First Century Spain is an expansive resource which will be of interest to students and scholars of Hispanic studies and those with a particular interest in Spanish history politics and culture **Encyclopedia** Donald F. Durnbaugh, 1983 Progress in Ecological Stoichiometry Dedmer B. Van de Waal, James J. Elser, Adam C. Martiny, Robert W. Sterner, James B. Cotner, 2018 Ecological stoichiometry concerns the way that the elemental composition of organisms shapes their ecology It deals with the balance or imbalance of elemental ratios and how that affects organism growth nutrient cycling and the interactions with the biotic and abiotic worlds The elemental composition of organisms is a set of constraints through which all the Earth's biogeochemical cycles must pass All organisms consume nutrients and acquire compounds from the environment proportional to their needs Organismal elemental needs are determined in turn by the energy required to live and grow the physical and chemical constraints of their environment and their requirements for relatively large polymeric biomolecules such as RNA DNA lipids and proteins as well as for structural needs including stems bones shells etc These materials together constitute most of the biomass of living organisms Although there may be little variability in elemental ratios of many of these biomolecules changing the proportions of different biomolecules can have important effects on organismal elemental composition Consequently the variation in elemental composition both within and across organisms can be tremendous which has important implications for Earth s biogeochemical cycles It has been over a decade since the publication of Sterner and Elser's book Ecological Stoichiometry 2002 In the intervening years hundreds of papers on stoichiometric topics ranging from evolution and regulation of nutrient content in organisms to the role of stoichiometry in populations communities ecosystems and global biogeochemical dynamics have been published Here we present a collection of contributions from the broad scientific community to highlight recent insights in the field of Ecological Stoichiometry Boom e crash William Quinn, John D. Turner, 2023-08-30 De onde v m as bolhas financeiras Os formuladores de pol ticas podem e devem sempre tentar det las Os investidores podem evit las Quinn e Turner nos levam em uma jornada informativa e envolvente pelos ltimos trezentos anos de bolhas e usando a hist ria como quia fornecem respostas intrigantes Richard S Grossma autor de Wrong Nine Economic Policy Disasters and What We

Can Learn From Them Ouinn e Turner argumentam que os elementos essenciais do mercado de capitais dinheiro cr dito e especula o tamb m s o os ingredientes necess rios para as bolhas financeiras Podemos ter um sem o outro William Goetzmann autor de Money Changes Everything How Finance Made Civilization Possible Quinn e Turner deram uma grande contribui o literatura sobre especula o financeira e as bolhas para as quais contribuem Eles n o apenas fornecem uma dissec o anal tica de dez epis dios not veis ao longo de cerca de trezentos anos mas incorporam essas narrativas em uma estrutura explicativa o tri ngulo da bolha que vincula a relativa comercializa o de ativos financeiros e a oferta de cr ditos ao excesso especulativo Assim Boom e Crash mostra como extrair significado da hist ria com li es relevantes hoje para investidores e formuladores de pol ticas Bill Janeway autor de Doing Capitalism in the Innovation Economy Reconfiguring the Three Player Game between Markets Speculators and the State Descubra por que as bolhas acontecem e por que algumas t m consegu ncias econ micas sociais e pol ticas catastr ficas enquanto outras beneficiaram realmente a sociedade Routledge Handbook of Law and Religion Silvio Ferrari, 2015-03-05 The field of law and religion studies has undergone a profound transformation over the last thirty years looking beyond traditional relationships between State and religious communities to include rights of religious liberty and the role of religion in the public space This handbook features new specially commissioned papers by a range of eminent scholars that offer a comprehensive overview of the field of law and religion The book takes on an interdisciplinary approach drawing from anthropology sociology theology and political science in order to explore how laws and court decisions concerning religion contribute to the shape of the public space Key themes within the book include Religions symbols in the public space Religion and security Freedom of religion and cultural rights Defamation and hate speech Gender religion and law This advanced level reference work is essential reading for students researchers and scholars of law and religion as well as policy makers in the field The Geopolitics of Red Oil Andrew Stephen Campion, 2016-01-08 Energy security has emerged as one of the most important contemporary geopolitical issues Access to reliable cheap energy has become essential to the functioning of modern economies but the uneven distribution of energy supplies has led to perceptions of significant Western vulnerability At the same time many in the West have become wary of China's re emergence as a major power in global politics with its impact on Western foreign policies and potential threat to Western energy security This book offers fresh insights into the rise of China as a global superpower and the ways in which its rise is perceived to threaten Western energy security engaging specifically with how the idea of the China threat has emerged in popular discourse The author questions how recent US foreign policy has sought to position China as an antagonist to Western energy interests and explores how this image has become the dominant understanding of China by the West Rather than treating these issues as given which orthodox approaches tend to do this book analyses the discursive relationship between US identity foreign policy and energy security which leads to a more nuanced and critical understanding of perceptions of China's potential threat to Western energy security Filling an important gap in the emerging corpus of research on energy security this book will be particularly valuable to students and scholars of Politics International Relations and Chinese Studies Free Speech and Unfree News Sam Lebovic, 2016-03-14 Does America have a free press Many who say yes appeal to First Amendment protections against censorship Sam Lebovic shows that free speech on its own is not sufficient to produce a free press and helps us understand the crises that beset the press amid media consolidation a Misunderstanding the Internet James Curran, Natalie secretive national security state and the daily newspaper s decline Fenton, Des Freedman, 2016-02-05 The growth of the internet has been spectacular There are now more than 3 billion internet users across the globe some 40 per cent of the world's population. The internet is meteoric rise is a phenomenon of enormous significance for the economic political and social life of contemporary societies However much popular and academic writing about the internet continues to take a celebratory view assuming that the internet s potential will be realised in essentially positive and transformative ways This was especially true in the euphoric moment of the mid 1990s when many commentators wrote about the internet with awe and wonderment While this moment may be over its underlying technocentrism the belief that technology determines outcomes lingers on and with it a failure to understand the internet in its social economic and political contexts Misunderstanding the Internet is a short introduction encompassing the history sociology politics and economics of the internet and its impact on society This expanded and updated second edition is a polemical sociologically and historically informed guide to the key claims that have been made about the online world It aims to challenge both popular myths and existing academic orthodoxies that surround the internet With and Without Galton N. L. Krement∏s∏ov,2018 In 1865 British polymath Francis Galton published his initial thoughts about the scientific field that would become eugenics The same year Russian physician Vasilii Florinskii addressed similar issues in a sizeable treatise entitled Human Perfection and Degeneration Initially unheralded Florinskii's book would go on to have a remarkable afterlife in twentieth and twenty first century Russia In this lucid and insightful work Nikolai Krementsov argues that the concept of eugenics brings together ideas values practices and fears energised by a focus on the future It has proven so seductive to different groups over time because it provides a way to grapple with fundamental existential questions of human nature and destiny With and Without Galton develops this argument by tracing the life story of Florinskii's monograph from its uncelebrated arrival amid the Russian empire s Great Reforms to its reissue after the Bolshevik Revolution its decline under Stalinism and its subsequent resurgence first as a founding document of medical genetics and most recently as a manifesto for nationalists and racial purists Krementsov s meticulously researched biography of a book sheds light not only on the peculiar fate of eugenics in Russia but also on its convoluted transnational history elucidating the field's protean nature and its continuing and contested appeal to diverse audiences multiple local trajectories and global trends It is required reading for historians of eugenics science medicine education literature and Russia and it will also appeal to the general reader looking for a deeper understanding of this challenging subject Publisher's website The Other Fridas

Luciana Namorato, João Nemi Neto, Debora Thome, 2024-12-20 The Other Fridas The Lives and Works of Latin American Women Artists explores the lives of prominent and lesser known artists from a dozen different countries and seeks to understand their artistic contributions and their complex lives Frida Kahlo is one of the most recognizable women artists of the Western world and an icon of feminism Yet Latin America has produced many other women artists who like Kahlo challenged conventions of their day transgressed gender stereotypes and significantly contributed to cultural and artistic realms Most have been overshadowed by their male counterparts and while some have been recognized in their home countries the vast majority have remained in obscurity at home and abroad This collection brings together sixteen essays and features such artists as Chilean composer Violeta Parra Cuban painter Belkis Ay n nineteenth century Portuguese Brazilian actress Maria Velluti Puerto Rican painter and sculptor Luisa G igel Brunet and many more This book celebrates the lives and creativity of these underrecognized artists and the contributions that they have made towards Latin American art

Inequality around the World Deric Shannon, 2025-02-06 A two volume set intended for readers interested in understanding the political and cultural underpinnings of socioeconomic inequality across the globe Inequality around the World examines key drivers and shapers of inequality at the local national and international level The two volume set includes 33 in depth chapters covering such issues as public and private healthcare environmental protection and pollution housing disability women s rights land policies antisemitism sexual orientation and gender diversity race and racism political representation and access to higher education Each chapter compares and contrasts conditions in major countries including the USA Russia India China and Germany as well as in wider regions like the Middle East West Africa Central America and Eastern Europe Scrupulously researched and wide ranging in coverage Inequality around the World provides an in depth survey of socioeconomic inequality in the 21st century in all its many forms

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