

The following information is taken from the 2015 annual report to shareholders of Herne-Finnet (HF) Company.

	For Fiscal 2015	For Fiscal 2014
Provision for doubtful accounts	\$ 55 million	\$ 34 million

	At Fiscal Year- end 2015	At Fiscal Year-end 2014
Accounts receivable, net	13,453 million	13,922 million
Accounts receivable, gross	13,651 million	14,163 million

Using a T-account for the allowance for doubtful accounts, identify the changes in the account during fiscal year 2015.

Note: Enter your answers in millions (i.e., 10,000,000 should be entered as 10).

Allowance for Doubtful Accounts			
Beginning Balance			
Ending Balance			

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Tendai Murisa, Tendai Chikweche



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Zimbabwe International Monetary Fund. African Dept.,2014-07-11 This 2014 Article IV Consultation highlights that economic rebound in Zimbabwe experienced since the end of hyperinflation in 2009 has now ended After averaging 10 percent over 2009 2012 growth fell to an estimated 3.3 percent in 2013 reflecting tight liquidity conditions election year uncertainty weak demand for key exports competitiveness pressures and the impact of adverse weather conditions Inflation continued its downward trend from 2.9 percent year over year at end 2012 to 0.3 percent in April 2014 The medium term outlook under the baseline scenario is for growth to average some 4 percent as large mining sector investments reach full capacity *Beyond the Crises: Zimbabwes Prospects for Transformation* Tendai Murisa,Tendai Chikweche,2015-12-01 Over the past years few African countries have been the focus of discussions and analyses generating a vast array of literature as much as Zimbabwe The socioeconomic and political crises since the turn of the century have deeply transformed the country from the ideals of a vibrant freshly independent nation just two decades earlier These transformations have necessitated the call for the restructuring of Zimbabwean society polity and economy But this literature remains exclusively within the realm of academic thinking and theorising with no concerted effort to move beyond this by explicitly drawing out the policy implications *Beyond the Crises Zimbabwes Prospects for Transformation* is a welcome addition to the academic and policy literature with a much broader and all embracing focus in terms of policy interventions By focusing on different aspects of social and economic justice Murisa and Chikweche go beyond initiating a broad discussion on these two key pillars of human development with a view to suggesting possible future directions of practical solutions and policy development for the attainment of inclusive social and economic justice for Zimbabweans **Sociology A-Level (ZIMSEC) Past Exam**

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Validating Technological Innovation David Coniam,Peter Falvey,2016-04-02 This book discusses Hong Kong's use of onscreen marking OSM in public examinations Given that Hong Kong leads the way in OSM innovation this book has arisen from a recognised need to provide a comprehensive coherent account of the findings of various separate but linked validation studies of onscreen public examinations in Hong Kong The authors discuss their experience of the validation process

demonstrating how high stakes innovation should be fully validated by a series of research studies in order to satisfy key stakeholders

Re-thinking Postcolonial Education in Sub-Saharan Africa in the 21st Century Edward Shizha, Ngoni Makuvaza, 2017-04-17 What have postcolonial Sub Saharan African countries achieved in their education policies and programmes How far have they contributed to successful attainment of the targeted 2015 Millennium Development Goals MDGs on education What were the constraints and barriers for developing an education system that appeals to the needs of the sub region Re thinking Postcolonial Education in Sub Saharan Africa in the 21st Century Post Millennium Development Goals is an attempt to demonstrate that Sub Saharan Africa has the potential and capability to provide solutions to challenges facing its desire and ability to provide sustainable education to its people To that end the contributors are academics with an African vision attempting to come up with African home grown perspectives to fill the gap created by the lapse of the MDGs as the guiding vision and framework for educational provision in Africa and beyond The book seeks to articulate and address African issues from an informed as well as objective African perspective The book is also intended to provide insights to scholars who are interested in studying and understanding the nature of postcolonial education in the Sub Saharan African region Given the objectives and themes of this book it is intended for academic scholars undergraduate and graduate students human rights scholars curriculum developers college and university academics teachers education policy makers international organisations and local and international non governmental organisations that are interested in African education policies and programmes Rethinking Postcolonial Education in Sub Saharan Africa in the 21st Century provides contemporary reflections from multiple perspectives and re positions the issue of education at the forefront of the debates on African development Lamine Diallo Associate Professor Wilfrid Laurier University Canada The book is a welcome addition to discourses and analyses on education in sub Saharan Africa with reference to a postcolonial critique and the Millennium Development Goals framework on education in Africa Michael Tonderai Kariwo PhD Instructor and Research Fellow University of Alberta Canada

Implementing Deeper Learning and 21st Century Education Reforms Fernando M. Reimers, 2020-11-04 This open access book is a comparative analysis of recent large scale education reforms that broadened curriculum goals to better prepare students for the 21st century The book examines what governments actually do when they broaden curriculum goals with attention to the details of implementation To this end the book examines system level reforms in six countries at various levels of development The study includes system level reforms in jurisdictions where students achieve high levels in international assessments of basic literacies such as Singapore and Ontario Canada as well as in nations where students achieve much lower levels such as Kenya Mexico Punjab Pakistan and Zimbabwe The chapters examine system level reforms that focus on strengthening the capacity to teach the basics as in Ontario and Pakistan as well as reforms that aim at building the capacity to teach a much broader set of competencies and skills such as Kenya Mexico Singapore and Zimbabwe The volume includes systems at very different levels of spending per student and reforms at

various points in the cycle of policy implementation some just starting some struggling to survive a governmental transition and others that have been in place for an extended period of time From the comparative study of these reforms we aim to provide an understanding of how to build the capacity of education systems to teach 21st century skills at scale in diverse settings

Journalism, Democracy, and Human Rights in Zimbabwe Bruce Mutsvairo, Cleophas T. Muneri, 2019-11-29

Journalism Democracy and Human Rights in Zimbabwe provides an empirical analysis of Zimbabwe's ongoing state of affairs Bruce Mutsvairo and Cleophas T. Muneri examine the intersection between journalism democracy and human rights to historicize and critique past successes and failures that have played out in Zimbabwe's past as well as interrogate future challenges that await the nation's quest for democratization The authors examine what role citizen journalists human rights activists professional journalists and social media dissents could potentially play toward ending the country's current adversity Scholars of journalism media studies communication African studies and political science will find this book particularly useful

ADVANCED INTERNATIONAL BESTSELLER THE WORLD'S LARGEST BEST SELLING ENGLISH GRAMMAR BOOK A1 PRIMARY & HIGH SCHOOL ENGLISH GRAMMAR Dr. Madhuri, 2024-08-31

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The convergence of technologies and emergence of interdisciplinary and transdisciplinary modus of knowledge production justify the need for research that explores the disinterestedness or interconnectivity of the information science disciplines The quantum leap in knowledge production increasing demand for information and knowledge changing information needs information governance and proliferation of digital technologies in the era of ubiquitous digital technologies justify research that employs a holistic approach in x raying the challenges of managing information in an increasingly knowledge and technology driven dispensation The changing nature of knowledge production for sustainable development along with trends and theory for enhanced knowledge coordination deserve focus in current times The Handbook of Research on Records and Information

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