

SECTION I

Answer the THREE questions in this section.

1. An accounting student prepared the following trial balance for Heavy Metal Enterprises for the year ended 31 December 2011 and inserted the amount of \$51 200 for capital.

	Dr \$	Cr \$
Bank overdraft	26 500	
Cash on hand	3 200	
Provision for bad debts		8 200
Bad debts		5 000
Accounts receivable		49 100
Accounts payable		54 200
Long-term loan		75 000
Carriage inwards		3 600
Carriage outwards	4 500	
Commissions received	6 200	
Rent paid		12 000
Equipment at cost	90 000	
Accumulated depreciation (equipment)	30 500	
Motor vehicle at cost		68 000
Accumulated depreciation (motor vehicle)	15 400	
Salaries	40 000	
Inventory	16 800	
Purchases		74 600
Sales	125 000	
Miscellaneous expenses	36 400	
Returns outwards	3 600	
Returns inwards	2 800	
Capital		51 200
	<u>400 900</u>	<u>400 900</u>

- (a) Prepare the corrected trial balance for Heavy Metal Enterprise showing clearly the correct amount for Capital. **(13 marks)**
- (b) You are presented with the following day books:

Sales Day Book		Amount
2011		
1 September	U. Plumber	\$ 7 200
4 September	V. Henry	\$ 4 150
13 September	V. Henry	\$ 2 100
20 September	U. Plumber	\$ 1 396
		<u>\$14 846</u>

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Challenging Territoriality in Human Rights Law Wouter Vandenhoe,2015-06-19 Human rights have traditionally been framed in a vertical perspective with the duties of States confined to their own citizens or residents Interpretations of international human rights treaties tend either to ignore or downplay obligations beyond this territorial space This edited volume challenges the territorial bias of mainstream human rights law It argues that with increased globalisation and the impact of international corporations organisations and non State actors human rights law will become less relevant if it fails to adapt to changing realities in which States are no longer the only leading actor Bringing together leading scholars in the field the book explores potential applications of international human rights law in a multi duty bearer setting The first part of the book examines the current state of the human rights obligations of foreign States corporations and international financial institutions looking in particular at the ways in which they address questions of attribution and distribution of obligations and responsibility The second part is geared towards the identification of common principles that may underpin a human rights legal regime that incorporates obligations of foreign States as well as of non State actors As a marker of important progress in understanding what lies ahead for integrating foreign States and non State actors in the human rights dutybearer regime this book will be of great interest to scholars and practitioners of international human rights law public international law and

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Debates (Hansard). Great Britain. Parliament. House of Commons,1928 Contains the 4th session of the 28th Parliament through the session of the Parliament *150 technical questions and answers for job interview Offshore Drilling Rigs* Petrogav International Oil & Gas Training Center,2020-06-29 The job interview is probably the most important step you will take in your job search journey Because it s always important to be prepared to respond effectively to the questions that employers typically ask at a job interview Petrogav International has prepared this eBooks that will help you to get a job in oil and gas industry Since these questions are so common hiring managers will expect you to be able to answer them smoothly and without hesitation This eBook contains 150 questions and answers for job interview and as a BONUS web addresses to 309 video movies for a better understanding of the technological process This course covers aspects like HSE Process Mechanical Electrical and Instrumentation Control that will enable you to apply for any position in the Oil and Gas Industry

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EU Foreign Policy, Transitional Justice and Mediation Laura Davis, 2014-07-11 This book analyses how the European Union translates its principles of peace and justice into policy and puts them into practice particularly in societies in or emerging from violent conflict. The European Union treaty states that in its relations with the wider world the EU is to promote peace security the protection of human rights and the strict observance and the development of international law. The EU is active in peace processes around the world yet its role in international peace mediation is largely ignored. This book offers the first scholarly analysis of how the EU engages in peace processes and justice for human rights violations focussing on the point where mediation and transitional justice intersect. Drawing on extensive fieldwork the book includes case studies of how the EU sought to promote peace and justice in the Democratic Republic of Congo DRC how it supports international justice through the International Criminal Court and a model of the EU as a mediator. These provide an evidence base for policy makers and practitioners as well as strong empirical contributions to theory. The book addresses whether and how the EU pursues its principles of both peace and justice in conflict zones where in practice these principles may be in conflict and the implications of these findings for understanding EU foreign policy and the EU as a security actor. This book will be of much interest to students of EU foreign policy transitional justice peace and conflict studies and security studies.

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Process Mechanical Electrical and Instrumentation Control that will enable you to apply for any position in the Oil and Gas Industry

CIMA P3 BPP Learning Media,2013-01-06 The Performance Strategy Practice Revision Kit allows you to apply your knowledge by putting theory in to practice It contains three complete mock exams and many past exam questions on every area of the syllabus The questions are supported by detailed solutions and tips on how to approach questions and earn easy marks Through practice you are equipped with the best techniques to face the exam and earn the maximum number of marks

Human Rights Due Diligence and Labour Governance Ingrid Landau,2023-10-30 Human rights due diligence HRDD has emerged as a dominant frame through which to conceptualise and operationalise responsible business conduct with respect to workers rights in global supply chains Legislation mandating HRDD is now found in several European countries and across various national regulatory agendas Many scholars practitioners and activists are actively calling for further legalisation believing that this will broaden respect for human rights Yet to date there has been little sustained scholarly analysis from a labour rights perspective Observing that HRDD as originally articulated in the UN Guiding Principles on Business and Human Rights is open to multiple interpretations this book examines global debates on the role and status of the concept It also considers the implications of HRDD s ascension for transnational labour law as a distinct field of law scholarship and activism Combining insights from transnational governance and business regulation with empirical analysis this book argues that HRDD is not being institutionalised at either the global or national level in a way that renders it a transformative or even robust mechanism of transnational labour law It also draws attention to the important but largely overlooked ways in which the rise of HRDD is leading to subtle shifts in the configuration of actors and institutions in labour governance

The Future of the Philosophy of Economics Constanze Binder,Conrad Heilmann,Jack Vromen,2018-04-19 Originating from the International Network for Economic Method conference hosted by the Erasmus Institute for Economics and Philosophy EIPE at the Erasmus University Rotterdam in 2013 this book chooses key themes that reflect on fascinating new developments in the philosophy of economics Contributions discuss new avenues and debates in important and upcoming areas such as the philosophy of economic policy making decision theory ethics and new questions in economic methodology The book offers an excellent insight into cutting edge research in these fields that are about to shape the future of the philosophy of economics This book was originally published as a special issue of The Journal of Economic Methodology

Technical questions and answers for job interview Offshore Drilling Platforms PETROGAV INTERNATIONAL, This book offers you a brief but very involved look into the operations in the drilling of an oil gas wells that will help you to be prepared for job interview at oil gas companies From start to finish you ll see a general prognosis of the drilling process If you are new to the oil gas industry you ll enjoy having a leg up with the knowledge of these processes If you are a seasoned oil gas person you ll enjoy reading what you may or may not know in these pages This course provides a non technical overview of the phases operations and terminology used on offshore drilling platforms It is intended also for

non drilling personnel who work in the offshore drilling exploration and production industry This includes marine and logistics personnel accounting administrative and support staff environmental professionals etc No prior experience or knowledge of drilling operations is required This course will provide participants a better understanding of the issues faced in all aspects of drilling operations with a particular focus on the unique aspects of offshore operations

Normative Spaces and Legal Dynamics in Africa Katrin Seidel,Hatem Elliesie,2020-06-09 African legal realities reflect an intertwining of transnational regional and local normative frameworks institutions and practices that challenge the idea of the sovereign territorial state This book analyses the novel constellations of governance actors and conditions under which they interact and compete The work follows a spatial approach as the emphasis on normative spaces opens avenues to better understand power relations processes of institutionalization and the production of legitimacy and normativities themselves Selected case studies from thirteen African countries deliver new empirical data and grounded insights from and into particular normative spaces The individual chapters explore the interrelationships between various normative orders diverse actors and their influences The encounters between different normative understandings and actors open up space and multiple forums for negotiating values The authors analyse how different doctrines institutions and practices are constructed contested negotiated and adapted in translation processes and thereby continuously reshape Africa s multidimensional normative spaces The volume delivers nuanced views of jurisprudence in Africa and presents an excellent resource for scholars and students of anthropology legal geography legal studies sociology political sciences international relations African studies and anyone wishing to gain a better understanding of how legal constellations are shaped by unreflected assumptions about the state and the rule of law

The Routledge Companion to Accounting, Reporting and Regulation Carien van Mourik,Peter Walton,2013-10-01 Financial accounting reporting and regulation is a vast subject area of huge global importance with interest rising significantly in the light of the ongoing global financial crisis The authors begin with a broad overview of the subject of accounting setting the stage for a discussion on the theoretical and practical issues and debates regarding financial reporting which are expanded on in the second part of the book This includes how to define the reporting entity recognition and measurement of the elements of financial statements fair values in financial reporting and the costs and benefits of disclosure The third part assesses the interest need and theories behind the accounting reporting and regulation industry while parts four and five look at the institutional social and economic aspects with issues such as accounting for environmental management and accounting regulation and financial reporting in Islamic countries both issues of ever increasing importance This authoritative Companion presents a broad overview of the state of these disciplines today and will provide a comprehensive reference source for students and academics involved in accounting regulation and reporting

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