

QUESTION PAPER B

Question 1

[15]

The following balances were extracted from the books of New You Club at 30 June 2019.

	R
Subscriptions received in respect of the period ending 2018	2 200
Subscriptions received in respect of the period ending 2019	24 000
Subscriptions received in respect of the period ending 2020	1 200
Sales- fruit juices	3 600
Sports equipment purchased on credit during the year	24 600
Sports equipment sold for cash at book value (original cost R20 000; Accumulated depreciation 01 July 2018, R 9 000)	?
Purchases of fruit juices	11 650
Assessment rates	900
Depreciation of sports equipment for the year	12 800
Insurance	700
Accumulated funds at 1 July 2018	72 180
Entrance fees received	4 800
Land and buildings at cost	37 300
Sports equipment at cost- 1 July 2018	60 420
Accumulated depreciation – sports equipment 1 July 2018	30 420
Subscriptions outstanding- 30 June 2019	1 700
Bank (1 July 2018)	2 680
Subscriptions written off from previous year	150
Honorarium	3 500
Commission paid for juice sales	600
Refurbishment: Buildings paid.	20 000
Accrued Interest on Investment	2 350

Additional information

1. Honorarium of R400 is to be provided.
2. Assessment rates includes the amount of R150 paid in respect of the 2020 period.
3. Entrance fees are to be capitalized.
4. The depreciation calculated for the portion of the year on the equipment sold, amounted R 1 500.
5. The insurance premiums were paid for 14 months.
6. Fruit juice on hand at year end R 6 820.

You are required to:

Prepare the account of receipts and payments for the year ended 30 June 2019.

Novembe Economics And Accountings 2014 Grade 9

Edda Claus,Iris Claus



Novembe Economics And Accountings 2014 Grade 9:

Entrepreneurship, Business and Economics - Vol. 2 Mehmet Huseyin Bilgin,Hakan Danis,2016-03-23 This volume of Eurasian Studies in Business and Economics focuses on latest results from research in Banking and Finance Accounting and Corporate Governance Growth and Development along with a focus on the Energy sector The first part on Accounting and Corporate Governance features articles on environmental accounting audit quality financial information and adoption of governance principles The Banking and Finance part looks at risk behavior in banks credit ratings during subprime crisis stakeholder management and stock market crises The book focuses then on the energy sector and analyzes macroeconomic impacts of electricity generation risk dimensions in wind energy the latest EU energy reforms and discusses prediction models

Minerals Yearbook Mines Bureau,Geological Survey,Interior Department,2018-04-19 This edition of the U S Geological Survey USGS Minerals Yearbook discusses the performance of the worldwide minerals and materials industries during year 2013 and provides background information to assist in interpreting that performance These annual reviews are designed to provide timely statistical data on mineral commodities in various countries This volume covers data from Asia and the Pacific Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook Audience Government employees and contractors as well as businesses and employees all working in mineral related trades especially with interests in statistics about mineral commodities overseas will find this resource invaluable Minerals Yearbook Mines Bureau,Geological Survey,Interior Department,2018-04-19 The region of Europe and Central Eurasia defined in this volume encompasses territory that extends from the Atlantic Coast of Europe to the Pacific Coast of the Russian Federation It includes the British Isles Iceland and Greenland a self governing part of the Kingdom of Denmark Included are mineral commodity outlook tables plus global overview research for particularly commodities within a specific regions countries are presented throughout the text Manufacturers of these metals and commodities along with trade brokers that may specialize in imports and exports political scientists and economists may also be interested in this volume Students pursuing research on specific metals and mineral commodities for world economy courses may be interested in this volume ICEMAB 2018 Kaveh Abhari,Noorhana Binti Arsad,Ridho Bramulya Ikhsan,Puchong Senanuch,Muhammad Irfan Nasution ,2019-10-29 This book constitutes a through refereed proceedings of the International Conference on Economics Management Accounting and Business 2018 held on October 8 9 2018 at Universitas Muhammadiyah Sumatera Utara Medan Indonesia The conference was organized by Faculty of Economics and Business Universitas Muhammadiyah Sumatera Utara The 74 full papers presented were carefully reviewed and selected from 152 submissions The scope of the paper includes the followings Management Economics Sharia Economics Accounting Sharia Accounting Taxation Digital Technology Human Resource Management Marketing Financial Banking Sharia Banking Education Economics Accounting Assurance Assurance

Sharia Actuarial Information Technology Agricultural Economic Entrepreneurship Technology Business Entrepreneurship
 Internet Marketing e Business Financial Cycles Dimitris N. Chorafas, 2016-04-30 As financial positions expand the economy becomes more vulnerable to adverse and unexpected developments taking place outside the six to seven year business cycle Over 50 years ago Nikolai Kondratieff developed the theory of The Long Waves in Economic Life which incorporated an extended cycle of innovation and upward thrust and changed our understanding of business cycles in financial settings Financial Cycles concentrates on two areas that have thus far been omitted from mainstream economics The first is the impact of the longer term financial cycle the second is the beginning of de globalization as the world enters an era of iron clad economic blocks Chorafas argues that to overcome the more narrow limits of the business cycle we need to go beyond its traditional six to seven year focus and address the longer term This includes the building up and running off of economic risks characterizing the financial cycle as well as the appreciation of forces underwriting both its growth and its decay An ever increasing public debt and the behavior of the banking industry are two principal reasons why the structure of analysis characterizing the previous financial cycle no longer fits present day realities A new methodology starts getting in shape even if it still has to acquire political legitimacy *Minerals Yearbook* Geological Survey, Interior Department, Mines Bureau, 2018-04-19 This volume of the Minerals Yearbook provides an annual review of mineral production and trade and of mineral related government and industry developments in more than 175 foreign countries It is normally published in separate books that cover specific regions In this publication the regional books are combined into one commemorative volume These annual reviews are designed to provide timely statistical data on mineral commodities in various countries Each report includes sections on government policies and programs environmental issues trade and production data industry structure and ownership commodity sector developments infrastructure and a summary outlook More information is available on the three volumes of the Minerals Yearbook Regional Areas Covered Africa and the Middle East Asia and the Pacific Europe and Central Eurasia North America Central America and the Caribbean South America *A Collection of Surveys on Savings and Wealth Accumulation* Edda Claus, Iris Claus, 2016-02-23 In this collection of critical surveys the reader is provided with a range of up to date work from some of the leading scholars in the area writing on private and public sector aspects of savings and wealth accumulation A survey of savings and wealth accumulation which are important dimensions of research and policy debates Discusses the measurement of genuine savings and sustainability the estimation of wealth inequality and recent developments in consumer credit and defaults Evaluates the impact of student loans on financial well being people's retirement decisions and the impact of pension reform Considers the distribution of wealth across generations and the importance of accurately measuring government debt the rise of sovereign wealth funds and Islamic banking and finance Gender, Race, and Ethnicity in the Workplace Margaret Foegen Karsten, 2016-03-28 Insights from professionals in the fields of organizational development and diversity provide practical tools to help employees and

managers regardless of race or gender collaborate in reaching their workplace potential The contributions of more than 30 experts reframe the discussion on gender race and ethnicity in the U S workforce examining the complex identity concerns facing workers who fall within minority groups and recommending practical solutions for dealing with workplace inequities Through focused essays experts explore new perspectives to persistent challenges and discuss progress made in addressing unequal treatment based on race and gender in the past eight years This detailed reference explores every aspect of the issue including mentoring family leaves pay inequity multiracial and transgender identities community involvement and illegal harassment The first part of the book identifies employment discrimination based on multiracial identity appearance and transgender status The second section unveils the psychology behind harassment on the job the third section provides strategies for overcoming traditional obstacles for the disenfranchised The final section discusses updates on laws dealing with the Family and Medical Leave Act The book closes with success stories of women of color in U S leadership roles as well as others achieving success in their professions outside of the country Accompanying tables charts and graphs illustrate the field s most poignant research such as the relationship between organizational effectiveness and diversity and the characteristics of those taking family and medical leave

Macroeconomic Policy after the Crash Richard

Barwell,2017-03-16 This book reviews the key policy debates during the post crash era describing the issues that policymakers grappled with the decisions that they took and the details of the policy instruments that were created Focusing specifically on issues in monetary and fiscal policy chapters demonstrate that very little that was done during this period conformed to the simple textbook treatment of macroeconomic policy central banks cutting policy rates or finance ministers cutting the rate of income tax The author guides the reader through the revolution in the conduct of macroeconomic policy in an engaging and approachable manner and illuminates the key innovations in the toolkit and themes in the debate over past years with great detail from negative rates to quantitative easing and from austerity versus financial repression restructuring and default to productivity puzzles and deflation

Fixed Base Year vs. Chain Linking in National Accounts Mr.Robert

Dippelsman,Venkat Josyula,Eric Métreau,2016-09-08 There are two approaches for producing volume estimates of GDP fixed base year and annual chaining While most advanced economies have adopted the chain linked approach in the past twenty years some African countries are hesitant to do so in part because of the computation and data requirements and resource constraints What difference does this make for the accuracy of the growth rates From detailed data provided by three Sub Saharan African countries we run simulations and conclude that the differences of GDP growth using the two approaches are small and do not behave in the consistent way found in advanced countries We also show that weak deflation techniques and overly aggregated classifications used to derive volume measures can lead to large distortions We conclude that improved deflation techniques and detailed classification should be addressed before adopting chain linking

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