

# 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<br>\$       | Cr<br>\$       |
|------------------------------------------|----------------|----------------|
| 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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# November 2012 Question Paper Principles Of Accounts

**E. Valiente-Riedl**



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*Technical questions and answers for job interview Offshore Oil & Gas Platforms* Petrogav International Oil & Gas Training Center, 2020-06-30 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 273 questions and answers for job interview and as a BONUS web addresses to 100 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

**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 international relations

*Parliamentary Debates (Hansard)*. Great Britain. Parliament. House of Commons, 1928 Contains the 4th session of the 28th Parliament through the session of the Parliament

*Development-induced Displacement and Human Rights in Africa* Romola Adeola, 2020-09-21 Within the context of the 2009 Kampala Convention this book examines how a balance can be struck between the imperative of development projects and the rights of persons likely to be displaced in Africa Following independence many African states embarked on large scale development projects such as dams urban renewal and extraction of natural resources and have had to grapple with how to protect displaced communities while implementing development projects These projects were considered a panacea for Africa s development and the economic interests of the majority were often considered over and above the interests of the minority of people who were displaced by

these projects This book examines how a balance can be struck between the imperative of development and the rights of displaced persons within the context of the African Union Convention on the Protection and Assistance of Internally Displaced Persons in Africa the Kampala Convention Romola Adeola analyses the obligations that are placed on African states by the Kampala Convention in the context of development induced displacement This book will be of interest to scholars of human rights law forced migration African Studies and development      *Is Fairtrade Fair?* E. Valiente-Riedl, 2012-12-03 Evaluates the capacity of Fairtrade labeling to enhance the livelihoods of marginalized producers in developing countries It looks critically at the evolution of fair trade values and markets including its somewhat controversial engagement with conventional businesses and problematizes the role of the ethical consumer      *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      *The Multilateral Trading System and Human Rights* Mihir Kanade, 2017-09-18 This book contributes an original theory to understanding human rights and international trade It offers the governance space framework for analysing the linkages and normative relationships between the multilateral trading system MTS and human rights regimes Drawing upon key case studies the author identifies connecting strands as also gaps in linkage issues He further examines the right to development approach to resolve tensions between these two regimes and demonstrates how the approach may be the most appropriate road map to finding sustainable solutions in balancing human rights and equitable free trade in a complex globalised world Presenting new legal analyses informed by current debates drawn from international organisations the World Trade Organization United Nations International Labour Organization governments civil society and academia as well as global commitments such as the Sustainable Development Goals the book proposes a systematic and holistic policy intervention This timely and

transdisciplinary text will be of great interest to academics students and scholars of human rights international trade international law development studies public policy and governance economics politics and international relations It will also be useful to policymakers think tanks human rights advocates professionals lawyers civil society organisations non governmental organisations and trade experts

**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

*150 technical questions and answers for job interview Offshore Drilling Rigs* Petrogav International Oil & Gas Training Center,2020-06-28 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 230 links to video movies 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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web jul 25 2019 create our own our chairs with the rods removed we also chose to stain ours a darker color hadley keller for a project that essentially creates an entirely new piece of custom furniture this

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