

Cash discount totals for June 2008 had not been posted to the Discount A/C on the subsidiary ledger.

> The figures were as follows: \$ Discount allowed 790 Discount received 580

- Depreciation of 'Motor vehicle' at 25 per cent was calculated for the year ended June 30, 2008 on the reducing balance and should have been calculated on the straight line basis at 25 per cent. Cost of 'Motor vehicle' was \$240 000. Net book value at July 1, 2007 was \$176 000.
- Irrecoverable debts totalling \$16 800 are to be written off.
 - Prepare journal entries with narratives to correct the errors above.
 [16 marks]
 - (ii) Prepare a statement showing the necessary adjustments to the profit.[2 marks]

Total 35 marks

2. Alfred's Beach Restaurant is located on the east coast of Sunny Island. The unadjusted trial balance at December 31, 2008 contains the items below which are listed in alphabetical order. All accounts have normal balances.

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John W. Leonard, Winfield Scott Downs, M. M. Lewis

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CAPE Accounting 2 Sylvan James, 2020-03-28 This textbook is to help students taking the Caribbean Advance Proficiency Examination CAPE in Accounting Unit 2 Cost and Management Accounting Students can enhance their problem solving computational and accounting skill by using the model answers to past examination questions. The book presents a preview of the type of response you will have to give to the questions in the actual examinations. The book provides suggested solutions to students for past examination papers. The author has served as a CAPE Examining Assistant for the past 15 years and is very acquainted with the style of questions and the solutions required My approach to preparing the answers has been both of an examiner and teacher I am fully aware of the frustrations many candidates face in formatting and presenting their responses of this particular unit and have sought to address this problem. You can use the layouts suggested The book provides suggested responses to question papers for the years 2012 2019. These are the years covered by the present syllabus. The solutions are clearly laid out according to each year and each module Students can obtain the relevant examination papers from the Caribbean Examinations Council and work them through by modules and compare their response with the one given here The book will also be useful to teachers in preparing their students for taking this exam

CAPE Accounting Unit 2 Sylvan James, 2019-10-05 This book is primarily intended for anyone taking the Caribbean Advance Proficiency Examinations in Accounting Unit 2 Paper 1 It will also be useful for those who are studying for other Multiple Choice Examinations in Cost and Management Accounting at an Intermediate Level The book contains over 450 questions arranged into eleven chapters each covering a different section and topic of the Syllabus The questions are structured to increase your understanding and give you an opportunity to apply the accounting concepts you have learnt It will also provide valuable familiarity with the type of guestions you are likely to encounter in the examination The book is meant to be used along with a textbook I recommend the use of the CAPE Accounting Unit Two Study Guide since the chapter headings are similar to the topical headings in this book The book will also be useful for revision **Organizing** Insurgency Immanuel Ness, 2021-04-20 A breath of fresh air Norman Finklestein Workers in the Global South are doomed through economic imperialism to carry the burden of the entire world While these workers appear isolated from the Global North they are in fact deeply integrated into global commodity chains and essential to the maintenance of global capitalism Looking at contemporary case studies in India the Philippines and South Africa this book affirms the significance of political and economic representation to the struggles of workers against deepening levels of poverty and inequality that oppress the majority of people on the planet Immanuel Ness shows that workers are eager to mobilise to improve their conditions and can achieve lasting gains if they have sustenance and support from political organisations From the Dickensian industrial zones of Delhi to the agrarian oligarchy on the island of Mindanao a common element remains when workers organise they move closer to the realisation of socialism solidarity and equality Sessional Papers Great Britain. Parliament. House of

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