

**QUESTION 3****3.1 3.1.1 SHARE CAPITAL****AUTHORISED SHARE CAPITAL**

750 000 ordinary shares

**ISSUED SHARE CAPITAL**

450 000 ✓	Ordinary shares in issue on 1 March 2013	3 215 000 ✓	
80 000	Ordinary shares issued during the year	760 000 ✓✓	
(75 000)	Ordinary shares re-purchased (average price of R7,50 ✓)	operation (562 500) ✓☒	
5 000 more than opening figure 455 000 ☒	Ordinary shares in issue on 28 February 2014	Operation: one part correct OP shares x avg price used 3 412 500 ☒	9

**3.1.2 RETAINED INCOME**

<b>Balance on 1 March 2013</b>		<b>322 500</b>	
Net profit after tax		812 700 ✓✓	
Shares repurchased 75 000 ✓ x 2,90 ☒	operation one part correct and in brackets if R10,40-avg price above; must be at ≥R0,01 per share	(217 500) ☒	217 500 2 marks Zero 0 marks
<b>Ordinary share dividends</b>	operation one part correct and in brackets	(482 000) ☒	
Interim dividends / Paid		270 000 ✓	
Final dividends / Declared 530 000 ☒	see 3.1.1 x 40 cents ✓	one part correct 212 000 ☒	
<b>Balance on 28 February 2014</b>	operation	435 700 ☒	11

Foreign entries: -1 (-2 max)

# Accounting Grade 12 Exemplar 2014

**E. Conradie, Derek Kirsch, Mandy  
Moyce, Sophia M. Brink**



## **Accounting Grade 12 Exemplar 2014:**

Financial Accounting for Local and State School Systems, 1981      **Accounting Questions & Answers** Speedy Publishing, 2014-08-13 An accounting study guide with questions and answers is a helpful tool for anyone that is taking an accounting class An accounting course book covers topics extensively With the study guide the person can take the quizzes and check their answers The study guide shows which answer is correct Some study guide books will explain why the other answers is close but not correct Once the person takes the quiz on a specific topic They will find out where their weakness is and what areas they have to study The book will help them prepare for class exams and any professional exams they may take      **Study and Master Accounting Grade 12 CAPS Teacher's Guide** E. Conradie, Derek Kirsch, Mandy Moyce, Sophia M. Brink, 2013-07-03      *Study and Master Accounting Grade 12 CAPS Learner's Book* E. Conradie, Derek Kirsch, Mandy Moyce, Sophia M. Brink, 2013-07-05      **The Public School Advantage** Christopher A. Lubienski, Sarah Theule Lubienski, 2013-11-07 Nearly the whole of America's partisan politics centers on a single question Can markets solve our social problems And for years this question has played out ferociously in the debates about how we should educate our children From the growth of vouchers and charter schools to the implementation of No Child Left Behind policy makers have increasingly turned to market based models to help improve our schools believing that private institutions because they are competitively driven are better than public ones With *The Public School Advantage* Christopher A and Sarah Theule Lubienski offer powerful evidence to undercut this belief showing that public schools in fact outperform private ones For decades research showing that students at private schools perform better than students at public ones has been used to promote the benefits of the private sector in education including vouchers and charter schools but much of these data are now nearly half a century old Drawing on two recent large scale and nationally representative databases the Lubienskis show that any benefit seen in private school performance now is more than explained by demographics Private schools have higher scores not because they are better institutions but because their students largely come from more privileged backgrounds that offer greater educational support After correcting for demographics the Lubienskis go on to show that gains in student achievement at public schools are at least as great and often greater than those at private ones Even more surprising they show that the very mechanism that market based reformers champion autonomy may be the crucial factor that prevents private schools from performing better Alternatively those practices that these reformers castigate such as teacher certification and professional reforms of curriculum and instruction turn out to have a significant effect on school improvement Despite our politics we all agree on the fundamental fact education deserves our utmost care *The Public School Advantage* offers exactly that By examining schools within the diversity of populations in which they actually operate it provides not ideologies but facts And the facts say it clearly education is better off when provided for the public by the public      **Understanding Second Language Acquisition** Lourdes Ortega, 2014-02-04 Whether we grow up with one two or

several languages during our early years of life many of us will learn a second foreign or heritage language in later years The field of Second language acquisition SLA for short investigates the human capacity to learn additional languages in late childhood adolescence or adulthood after the first language in the case of monolinguals or languages in the case of bilinguals have already been acquired Understanding Second Language Acquisition offers a wide encompassing survey of this burgeoning field its accumulated findings and proposed theories its developed research paradigms and its pending questions for the future The book zooms in and out of universal individual and social forces in each case evaluating the research findings that have been generated across diverse naturalistic and formal contexts for second language acquisition It assumes no background in SLA and provides helpful chapter by chapter summaries and suggestions for further reading Ideal as a textbook for students of applied linguistics foreign language education TESOL and education it is also recommended for students of linguistics developmental psycholinguistics psychology and cognitive science Supporting resources for tutors are available free at [www.routledge.com/ortega](http://www.routledge.com/ortega)

**The Adult Learner** Malcolm S. Knowles, Elwood F. Holton III, Richard A. Swanson, RICHARD SWANSON, Petra A. Robinson, 2020-12-20 How do you tailor education to the learning needs of adults Do they learn differently from children How does their life experience inform their learning processes These were the questions at the heart of Malcolm Knowles pioneering theory of andragogy which transformed education theory in the 1970s The resulting principles of a self directed experiential problem centred approach to learning have been hugely influential and are still the basis of the learning practices we use today Understanding these principles is the cornerstone of increasing motivation and enabling adult learners to achieve The 9th edition of The Adult Learner has been revised to include Updates to the book to reflect the very latest advancements in the field The addition of two new chapters on diversity and inclusion in adult learning and andragogy and the online adult learner An updated supporting website This website for the 9th edition of The Adult Learner will provide basic instructor aids including a PowerPoint presentation for each chapter Revisions throughout to make it more readable and relevant to your practices If you are a researcher practitioner or student in education an adult learning practitioner training manager or involved in human resource development this is the definitive book in adult learning you should not be without

**Shaping the future we want** Buckler, Carolee, Creech, Heather, 2014-11-10

**Assessment and Feedback in Higher Education: A Guide for Teachers** Teresa McConlogue, 2020-05-01 Teachers spend much of their time on assessment yet many higher education teachers have received minimal guidance on assessment design and marking This means assessment can often be a source of stress and frustration Assessment and Feedback in Higher Education aims to solve these problems Offering a concise overview of assessment theory and practice this guide provides teachers with the help they need

**Contemporary Management Principles** Vrba M J Brevis Tersia, 2014-05-14

*The Cigarette Century* Allan M. Brandt, 2009-01-06 The invention of mass marketing led to cigarettes being emblazoned in advertising and film deeply tied to modern notions of glamour and sex appeal It is hard to

find a photo of Humphrey Bogart or Lauren Bacall without a cigarette No product has been so heavily promoted or has become so deeply entrenched in American consciousness And no product has received such sustained scientific scrutiny The development of new medical knowledge demonstrating the dire harms of smoking ultimately shaped the evolution of evidence based medicine In response the tobacco industry engineered a campaign of scientific disinformation seeking to delay disrupt and suppress these studies Using a massive archive of previously secret documents historian Allan Brandt shows how the industry pioneered these campaigns particularly using special interest lobbying and largesse to elude regulation But even as the cultural dominance of the cigarette has waned and consumption has fallen dramatically in the U S Big Tobacco remains securely positioned to expand into new global markets The implications for the future are vast 100 million people died of smoking related diseases in the 20th century in the next 100 years we expect 1 billion deaths worldwide

**Social Science Research** Anol Bhattacharjee,2012-04-01 This book is designed to introduce doctoral and graduate students to the process of conducting scientific research in the social sciences business education public health and related disciplines It is a one stop comprehensive and compact source for foundational concepts in behavioral research and can serve as a stand alone text or as a supplement to research readings in any doctoral seminar or research methods class This book is currently used as a research text at universities on six continents and will shortly be available in nine different languages

*Text Complexity* Douglas Fisher,Nancy Frey,Diane Lapp,2016-01-28 There is a big difference between assigning complex texts and teaching complex texts No matter what discipline you teach learn how to use complexity as a dynamic powerful tool for sliding the right text in front of your students at just the right time Updates to this new edition include How to s for measuring countable features of any written work A rubric for analyzing the complexity of both literary and informational texts Classroom scenarios that show the difference between a healthy struggle and frustration The authors latest thinking on teacher modeling close reading scaffolded small group reading and independent reading

**Engaged Fatherhood for Men, Families and Gender Equality** Marc Grau Grau,Mireia las Heras Maestro,Hannah Riley Bowles,2022 This aim of this open access book is to launch an international cross disciplinary conversation on fatherhood engagement By integrating perspective from three sectors Health Social Policy and Work in Organizations the book offers a novel perspective on the benefits of engaged fatherhood for men for families and for gender equality The chapters are crafted to engaged broad audiences including policy makers and organizational leaders healthcare practitioners and fellow scholars as well as families and their loved ones

Accounting, Grade 10 Elsabé Conradie,Derek Kirsch,Mandy Moyce,2012-01-18 Study Master Accounting Grade 10 has been especially developed by an experienced author team according to the Curriculum and Assessment Policy Statement CAPS The comprehensive Learner s Book includes case studies which deal with issues related to the real world and move learners beyond the confines of the classroom margin notes to assist learners with new concepts especially GAAP flashes that give learners guidance on General Accepted Accounting

Practice examples with solutions after the introduction of each new concept The Teacher s File includes a daily teaching plan divided into the four terms that guides the teacher on what to teach per day and per week moderation templates to assist teachers with assessment solutions to all the activities in the Learner s Book The CD Rom with a PowerPoint presentation includes interactive examples to explain new concepts links to all solutions to activities and assessments in the Learner s Book

**Career Development and Counseling** Steven D. Brown,Robert W. Lent,2012-06-29 This is a must have for any researcher in vocational psychology or career counseling or anyone who wishes to understand the empirical underpinnings of the practice of career counseling Mark Pope EdD College of Education University of Missouri St Louis past president of the American Counseling Association Today s career development professional must choose from a wide array of theories and practices in order to provide services for a diverse range of clients Career Development and Counseling Putting Theory and Research to Work focuses on scientifically based career theories and practices including those derived from research in other disciplines Driven by the latest empirical and practical evidence this text offers the most in depth far reaching and comprehensive career development and counseling resource available Career Development and Counseling includes coverage of Major theories of career development choice and adjustment Informative research on occupational aspirations job search success job satisfaction work performance career development with people of color and women s career development Assessment of interests needs and values ability and other important constructs Occupational classification and sources of occupational information Counseling for school aged youth diverse populations choice making choice implementation work adjustment and retirement Special needs and applications including those for at risk intellectually talented and work bound youth people with disabilities and individuals dealing with job loss reentry and career transitions Edited by two of the leading figures in career development and featuring contributions by many of the most well regarded specialists in the field Career Development and Counseling Putting Theory and Research to Work is the one book that every career counselor vocational psychologist and serious student of career development must have

Forensic Accounting and Fraud Examination Mary-Jo Kranacher,Richard Riley,2019-05-14 Forensic Accounting and Fraud Examination introduces students and professionals to the world of fraud detection and deterrence providing a solid foundation in core concepts and methods for both public and private sector environments Aligned with the National Institute of Justice NIJ model curriculum this text provides comprehensive and up to date coverage of asset misappropriation corruption fraud and other topics a practicing forensic accountant encounters on a daily basis A focus on real world practicality employs current examples and engaging case studies to reinforce comprehension while in depth discussions clarify technical concepts in an easily relatable style End of chapter material and integrated IDEA and Tableau software cases introduces students to the powerful user friendly tools accounting professionals use to maximize auditing and analytic capabilities detect fraud and comply with documentation requirements and coverage of current methods and best practices provides immediate relevancy to real world

scenarios Amidst increased demand for forensic accounting skills even for entry level accountants this text equips students with the knowledge and skills they need to successfully engage in the field **The Professor Is In** Karen Kelsky,2015-08-04 The definitive career guide for grad students adjuncts post docs and anyone else eager to get tenure or turn their Ph D into their ideal job Each year tens of thousands of students will after years of hard work and enormous amounts of money earn their Ph D And each year only a small percentage of them will land a job that justifies and rewards their investment For every comfortably tenured professor or well paid former academic there are countless underpaid and overworked adjuncts and many more who simply give up in frustration Those who do make it share an important asset that separates them from the pack they have a plan They understand exactly what they need to do to set themselves up for success They know what really moves the needle in academic job searches how to avoid the all too common mistakes that sink so many of their peers and how to decide when to point their Ph D toward other non academic options Karen Kelsky has made it her mission to help readers join the select few who get the most out of their Ph D As a former tenured professor and department head who oversaw numerous academic job searches she knows from experience exactly what gets an academic applicant a job And as the creator of the popular and widely respected advice site The Professor is In she has helped countless Ph D s turn themselves into stronger applicants and land their dream careers Now for the first time ever Karen has poured all her best advice into a single handy guide that addresses the most important issues facing any Ph D including When where and what to publish Writing a foolproof grant application Cultivating references and crafting the perfect CV Acing the job talk and campus interview Avoiding the adjunct trap Making the leap to nonacademic work when the time is right The Professor Is In addresses all of these issues and many more Forensic Accounting and Fraud Investigation for Non-Experts Howard Silverstone,Michael Sheetz,2011-01-19 A must have reference for every business professional Forensic Accounting and Fraud Investigation for Non Experts Second Edition is a necessary tool for those interested in understanding how financial fraud occurs and what to do when you find or suspect it within your organization With comprehensive coverage it provides insightful advice on where an organization is most susceptible to fraud **Epistemologies of the South** Boaventura de Sousa Santos,2015-11-17 This book explores the concept of cognitive injustice the failure to recognise the different ways of knowing by which people across the globe run their lives and provide meaning to their existence Boaventura de Sousa Santos shows why global social justice is not possible without global cognitive justice Santos argues that Western domination has profoundly marginalised knowledge and wisdom that had been in existence in the global South She contends that today it is imperative to recover and valorize the epistemological diversity of the world Epistemologies of the South outlines a new kind of bottom up cosmopolitanism in which conviviality solidarity and life triumph against the logic of market ridden greed and individualism

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