

QUESTION 1 (24 MARKS)

The following trial balance appeared in the books of OMEGA DESIGN on 30 October 2017.

REQUIRED:

- 1.1 Complete the profit and loss account and the trading accounting in the general ledger of OMEGA DESIGN for the year ended 30 October 2017.
- 1.2 Draw up the balance sheet for the year ended 30 October 2017 (show only the Equity and Liabilities Sections).
- 1.3 Show the notes to the balance sheet.

TRIAL BALANCE OF OMEGA DESIGN ON 30 OCTOBER 2017

BALANCE SHEET SECTION	DEBIT	CREDIT
Capital		70 000
Land and buildings	24 000	
Plant and equipment	16 000	
Trading stock (1 September 2016)	10 000	
Trade receivables	10 000	
Trade payables		10 000
Loan - ABC Bank (10%)		20 000
NOMINAL ACCOUNT SECTION		
Cost of sales	4 000	
Carriage on purchases	1 000	
Carriage on sales		2 000
Wages	8 000	
Overhead costs	1 000	
Profit on sales		6 000
Interest on loan	2 000	
Depreciation	1 000	
Bad debts	1 000	
Profit		4 000
TOTAL	78 000	78 000

ADDITIONAL INFORMATION:

The merchandise was valued at R107 000 after a physical stocktaking on 30 October 2017.

Accounting Paper N4 Fet

Raffaella Di Napoli



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Principles of Management Accounting Roos, Cairney, Chivaka, 2011 Principles of Management Accounting 2nd edition is an accessible entry level management accounting textbook for university students aimed at second and third year students at universities and universities of technology as well as those following MBA courses in accounting and finance The book covers undergraduate appropriate topics from the management accounting syllabus of the South African Institute of Chartered Accountants SAICA In doing so most aspects of the relevant papers syllabi of the Chartered Institute of Management Accountants CIMA as well as those of the Association of Chartered Certified Accountants ACCA are dealt with too The contributors are from a range of South African tertiary institutions ensuring that the book is representative of the way management accounting is taught in this country and taking cognizance of the areas in which students have difficulty

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

Entrepreneurship Boris Urban, Rob Venter, Sheperd Dhliwayo, Colin Reddy, Laurence Beder, Elmarie Venter, Cobus Oosthuizen, José Barreira, 2016-01-21 Oxford University Press Southern Africa 100 years Cover

Fish Population Dynamics in Tropical Waters Daniel Pauly, 1984-01-01

Passive Nondestructive Assay of Nuclear Materials Doug Reilly, Norbert Ensslin, Hastings Smith, 1991

Oxford Thesaurus of Current English Alan Spooner, 2003-01-01 The Oxford Thesaurus of Current English offers excellent value for money providing authoritative coverage of over 150 000 alternative and opposite words Its bold page design makes it quick and easy to find the word you need with informal dialect and literary words clearly marked In addition a unique Spell it right guide highlights problematic words and offers helpful tips on how to improve your spelling

Bioelectromagnetism Jaakko Malmivuo, Robert Plonsey, 1995 This text applies engineering science and technology to biological cells and tissues that are electrically conducting and excitable It describes the theory and a wide range of applications in both electric and magnetic fields

Handbook of Modern Sensors Jacob Fraden, 2006-04-29 Seven years have passed since the publication of the previous edition of this book During that time sensor technologies have made a remarkable leap forward The sensitivity of the sensors became higher the dimensions became smaller the sensitivity became better and the prices became lower What have not

changed are the fundamental principles of the sensor design They are still governed by the laws of Nature Arguably one of the greatest geniuses who ever lived Leonardo Da Vinci had his own peculiar way of praying He was saying Oh Lord thanks for Thou do not violate your own laws It is comforting indeed that the laws of Nature do not change as time goes by it is just our appreciation of them that is being re ned Thus this new edition examines the same good old laws of Nature that are employed in the designs of various sensors This has not changed much since the previous edition Yet the sections that describe the practical designs are revised substantially Recent ideas and developments have been added and less important and nonessential designs were dropped Probably the most dramatic recent progress in the sensor technologies relates to wide use of MEMS and MEOMS micro electro mechanical systems and micro electro opto mechanical systems These are examined in this new edition with greater detail This book is about devices commonly called sensors The invention of a croprocessor has brought highly sophisticated instruments into our everyday lives

The Buffalo (Bubalus bubalis) - Production and Research Giorgio A. Presicce,2017-03-31 This handbook aims at focusing on the husbandry of the common water buffalo Bubalis bubalis The book covers a broad range of topics such as the buffalo s genetic evolution cytogenetics subspecies breed diversification feeding and metabolic specificity adaptable response to environmental stress factors welfare dairy requirements and production reproduction and embryo technologies cryopreservation sperm cell sexing somatic cell cloning and transgenesis Chapters presented and reviewed in this book have been by contributed by renowned scientists that have devoted years of research to the understanding of this species and highlight the most recent advances in basic and applied science to unveil the understanding of physiological facets intrinsic to this animal species The depth of the selected topics makes this book especially suited for readers of all academic levels of study Researchers students and professionals will find this book a useful guide to breeding and farming the water buffalo

Nuclear Medicine: The Requisites Harvey A. Ziessman, MD,Janis P. O'Malley, MD,2013-03-21 Get the essential tools you need to make an accurate diagnosis with Nuclear Medicine The Requisites The newest edition of his bestselling volume by Drs Harvey Ziessman Janis O Malley and James Thrall delivers the conceptual factual and interpretive information you need for effective clinical practice in nuclear medicine imaging as well as for certification and recertification review Prepare for the written board exam and for clinical practice with critical information on nuclear medicine physics detection and instrumentation SPECT and PET imaging and clinical nuclear medicine imaging Get the best results from today s most technologically advanced approaches including hybrid imaging PET CT and SPECT CT as well as recent developments in instrumentation radiopharmaceuticals and molecular imaging Clearly visualize the findings you re likely to see in practice and on exams with nearly 200 vibrant new full color images Access the fully searchable text and downloadable images online at www.expertconsult.com

Change Management in TVET Colleges Andre Kraak,Andrew Paterson,2016-07-25 The Technical and Vocational Education and Training TVET college environment is marked by increasingly stark juxtapositions between what needs to be achieved in the post school

education sector and the increasing difficulty of current conditions The triple challenge of poverty inequality and unemployment weighs heavily on the social political and economic fabric of the country and expectations are high that the TVET colleges can make a pivotal contribution to counter these challenges Despite laudable increases in TVET enrolment the education system needs to work harder to accommodate the weight of demand for post school further education and training FET band qualifications from young people not in education employment or training At the same time it is vital to secure adequate quality in TVET programmes which depend so much on the competence and commitment of college lecturers

Handbook of Mathematical Geosciences B.S. Daya Sagar,Qiuming Cheng,Frits Agterberg,2018-06-25 This Open Access handbook published at the IAMG s 50th anniversary presents a compilation of invited path breaking research contributions by award winning geoscientists who have been instrumental in shaping the IAMG It contains 45 chapters that are categorized broadly into five parts i theory ii general applications iii exploration and resource estimation iv reviews and v reminiscences covering related topics like mathematical geosciences mathematical morphology geostatistics fractals and multifractals spatial statistics multipoint geostatistics compositional data analysis informatics geocomputation numerical methods and chaos theory in the geosciences

Company Command John G. Meyer,1996 A Dutch Uncle approach to advising those who assume first command Written by an Army officer primarily for Army company commanders the book contains information suggestions inspires confidence to command with authority Includes chapters on military justice administrative law matters Comprehensive do s don ts of a winning command philosophy

Proceedings of the European Computing Conference Nikos Mastorakis,Valeri Mladenov,Vassiliki T. Kontargyri,2010-03-16 The European Computing Conference offers a unique forum for establishing new collaborations within present or upcoming research projects exchanging useful ideas presenting recent research results participating in discussions and establishing new academic collaborations linking university with the industry Engineers and Scientists working on various areas of Systems Theory Applied Mathematics Simulation Numerical and Computational Methods and Parallel Computing present the latest findings advances and current trends on a wide range of topics This proceedings volume will be of interest to students researchers and practicing engineers

Financial Investigations ,2002-02 Intended especially for colleges and universities for courses on conducting financial investigations 2 books sold as a set

Intelligent Computing Techniques for Smart Energy Systems Akhtar Kalam,Khaleequr Rehman Niazi,Amit Soni,Shahbaz Ahmed Siddiqui,Ankit Mundra,2019-12-16 The book compiles the research works related to smart solutions concept in context to smart energy systems maintaining electrical grid discipline and resiliency computational collective intelligence consisted of interaction between smart devices smart environments and smart interactions as well as information technology support for such areas It includes high quality papers presented in the International Conference on Intelligent Computing Techniques for Smart Energy Systems organized by Manipal University Jaipur This book will motivate scholars to work in these areas The book also prophesies their approach to be used for the

business and the humanitarian technology development as research proposal to various government organizations for funding approval

Introduction to Thin Film Transistors S.D. Brotherton, 2013-04-16 Introduction to Thin Film Transistors reviews the operation application and technology of the main classes of thin film transistor TFT of current interest for large area electronics The TFT materials covered include hydrogenated amorphous silicon a Si H poly crystalline silicon poly Si transparent amorphous oxide semiconductors AOS and organic semiconductors The large scale manufacturing of a Si H TFTs forms the basis of the active matrix flat panel display industry Poly Si TFTs facilitate the integration of electronic circuits into portable active matrix liquid crystal displays and are increasingly used in active matrix organic light emitting diode AMOLED displays for smart phones The recently developed AOS TFTs are seen as an alternative option to poly Si and a Si H for AMOLED TV and large AMLCD TV applications respectively The organic TFTs are regarded as a cost effective route into flexible electronics As well as treating the highly divergent preparation and properties of these materials the physics of the devices fabricated from them is also covered with emphasis on performance features such as carrier mobility limitations leakage currents and instability mechanisms The thin film transistors implemented with these materials are the conventional insulated gate field effect transistors and a further chapter describes a new thin film transistor structure the source gated transistor SGT The driving force behind much of the development of TFTs has been their application to AMLCDs and there is a chapter dealing with the operation of these displays as well as of AMOLED and electrophoretic displays A discussion of TFT and pixel layout issues is also included For students and new comers to the field introductory chapters deal with basic semiconductor surface physics and with classical MOSFET operation These topics are handled analytically so that the underlying device physics is clearly revealed These treatments are then used as a reference point from which the impact of additional band gap states on TFT behaviour can be readily appreciated This reference book covering all the major TFT technologies will be of interest to a wide range of scientists and engineers in the large area electronics industry It will also be a broad introduction for research students and other scientists entering the field as well as providing an accessible and comprehensive overview for undergraduate and postgraduate teaching programmes

The Black Book of Taymouth William Bowie, 1855

OLED Fundamentals Daniel J. Gaspar, Evgueni Polikarpov, 2015-05-15 A Comprehensive Source for Taking on the Next Stage of OLED R DOLED Fundamentals Materials Devices and Processing of Organic Light Emitting Diodes brings together key topics across the field of organic light emitting diodes OLEDs from fundamental chemistry and physics to practical materials science and engineering aspects to design and ma

Semiconductor Device Reliability A. Christou, B.A. Unger, 2012-12-06 This publication is a compilation of papers presented at the Semiconductor Device Reliability Workshop sponsored by the NATO International Scientific Exchange Program The Workshop was held in Crete Greece from June 4 to June 9 1989 The objective of the Workshop was to review and to further explore advances in the field of semiconductor reliability through invited paper presentations and discussions

The technical emphasis was on quality assurance and reliability of optoelectronic and high speed semiconductor devices. The primary support for the meeting was provided by the Scientific Affairs Division of NATO. We are indebted to NATO for their support and to Dr Craig Sinclair who administers this program. The chapters of this book follow the format and order of the sessions of the meeting. Thirty six papers were presented and discussed during the five day Workshop. In addition two panel sessions were held with audience participation where the particularly controversial topics of burn in and reliability modeling and prediction methods were discussed. A brief review of these sessions is presented in this book.

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