

QUESTION 1**1.1**

1.1.1	Value-added tax	✓
1.1.2	0% Zero-rated	✓
1.1.3	First In First Out	✓
1.1.4	Perpetual/Continuous	✓

4

1.2**Calculate the final amount payable to SARS on 31 July 2014.**

Mark one line only – choose method to benefit candidate any one part correct

– 11 200 ✓ + 126 000 ✓ – 77 000 ✓ + 273 ✓ – 6 692 ✓✓ – 1 330 ✓✓ = 30 051 ✓

OR

11 200 ✓ – 126 000 ✓ + 77 000 ✓ – 273 ✓ + 6 692 ✓✓ + 1 330 ✓✓ = –30 051 ✓

Mark one account only – choose account to benefit candidate

VAT Control (could be Input & Output)	
✓ 11 200	✓ 126 000
*✓ 77 000	✓ 273
✓✓ 6 692	
*✓✓ 1 330	
✓ 30 051	any one part correct

Accept negative figures or brackets on opposite sides

77 000 + 1 330 = 78 330 3 marks

77 000 + 1 330 – 273 = 78 057 4 marks

77 000 – 273 = 76 727 2 marks

126 000 – 6 692 = 119 308 3 marks

9

1.3**1.3.1****Calculate the total amount paid for carriage on the purchases on 11 June 2014.**

(1 600 x 215) 2 marks

R352 600 ✓ – 344 000 ✓✓ = 8 600 ✓ operation any one part correct

4

1.3.2**Calculate the value of the closing stock on 30 June 2014 using the weighted-average method.**

769 650 (2 marks)

(352 600 + 290 400 = 127 850) 1 mark

 $\frac{77\,900 \checkmark + 770\,850 \checkmark - 1\,200 \checkmark}{410 \checkmark + 3\,280 \checkmark - 5 \checkmark} \times 580 \checkmark$

3 690 or 3 275 (2 marks)

(1 600 + 1 210 + 470) 1 mark

 $\frac{847\,550}{3\,685} \times 580$ 3 marks X 580 1 mark

3 685 3 marks

= R133 400 ✓ operation any one part correct

8

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YCT Expert Team



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Caught in the Act Cyril Julie, Lorna Holtman, Charles R. Smith, 2019-12-11 The research reported in Caught in the Act draws together the insights gained from a continuous professional development initiative for high school mathematics teachers teaching in low socio economic status and socially challenged environments in South Africa The chapters show the possibilities for enhancing achievement in school mathematics if a strength based approach is adopted to develop teaching with teachers and when their concerns are taken seriously The book demonstrates that the ecological relevance fitness for the context in which teachers are teaching of the goods developed and distributed by initiatives should be a major consideration to offer hope for sustainable implementation to improve school mathematics education The book is of interest to mathematics teachers school leaders mathematics curriculum advisors policy makers and researchers Still Open All Hours Graham McCann, 2014-10-30 From its first episode in 1973 Open All Hours was an instant hit Audiences around Britain loved its familiar setting good natured humour and the hilarious partnership of Ronnie Barker and David Jason Whilst it only ran for 26 episodes it firmly cemented itself as a British comedy classic To celebrate the 40th anniversary of the show in 2014 the BBC revived it for a one off Christmas Special Still Open All Hours was swamped by a tsunami of audience affection and the BBC promptly commissioned a full series The first episode of the fifth series is expected to air in late 2014 With recollections from David Jason his fellow cast members and from the scriptwriter Roy Clarke plus never before seen BBC archive material acclaimed popular TV historian Graham McCann tells the inside story of this very British sitcom with wit insight and affection AR 600-20 11/06/2014 ARMY COMMAND POLICY , *Survival Ebooks* Us Department Of Defense, www.survivalebooks.com, Department of Defense, Delene Kvasnicka, United States Government US Army, United States Army, Department of the Army, U. S. Army, Army, DOD, The United States Army, AR 600 20 11 06 2014 ARMY COMMAND POLICY *Survival Ebooks* **Political Mistakes and Policy Failures in International Relations** Andreas Kruck, Kai Oppermann, Alexander Spencer, 2018-02-16 This edited volume analyzes mistakes in different areas of international relations including the realms of security foreign policy finance health development environmental policy and migration By starting out from a broad concept of mistakes as something considered to have gone wrong the edited volume enables comparisons of various kinds of mistakes from a range of analytical perspectives including objectivist and interpretivist approaches in order to draw out answers to the following guiding questions How does one identify and research a mistake Why do mistakes happen How are actors made responsible When and how do actors learn from mistakes This book will be of great interest to scholars undergraduate and postgraduate students as well as practitioners in International Relations Foreign Policy Analysis Security Studies International Political Economy and Diplomatic History Border Security, 2015 United States. Congress. Senate. Committee on Homeland Security and Governmental Affairs, 2016 *Commerce YCT Expert Team* , 2022 23 TGT PGT LT Grade Commerce Chapter wise Solved Papers **Minerals Yearbook** Geological

Survey,Interior Department,Mines Bureau,2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary

Multidisciplinary Perspectives on Zimbabwe's Liberation Struggle Munyaradzi Nyakudya,Wesley Mwatwara,Joseph Mujere,2022-11-15 This book provides a timely reconceptualization of Zimbabwe s anti colonial liberation struggle resisting simple binaries in favour of more nuanced critical analysis Most historiographies characterize Zimbabwe s liberation struggle as being defined by simple bifurcations along racial ethnic class and ideological perspectives This book argues that the nationalist struggle is far more complex than such simple configurations would suggest and that many actors have been overlooked in the analysis The book broadens our understanding by analysing the roles of a wide range of political figures organizations and members of the military as well as the media and the often overlooked part that women played Over the course of the book the contributors also reflect on the ways in which revolutionary figures have been repainted as sellouts in particular by the ZANU PF ruling party and what that means for the country s interpretation of their recent past Highlighting in particular the expertise of leading scholars from within Zimbabwe across a range of disciplines this book will be of interest to researchers of African history politics and postcolonial studies

The Debt Trap Josh Mitchell,2021-08-03 AN NPR AND NEW YORK POST BEST BOOK OF 2021 From acclaimed Wall Street Journal reporter Josh Mitchell the devastating account The Wall Street Journal of student debt in America In 1981 a new executive at Sallie Mae took home the company s financial documents to review You ve got to be shitting me he later told the company s CEO This place is a gold mine Over the next four decades the student loan industry that Sallie Mae and Congress created blew up into a crisis that would submerge a generation of Americans into 1.5 trillion in student debt In *The Debt Trap* Wall Street Journal reporter Josh Mitchell tells the vivid and compelling Chicago Tribune untold story of the scandals scams predatory actors and government malpractice that have created the behemoth that one of its original architects called a monster As he charts the jaw dropping Jeffrey Selingo New York Times bestselling author of *Who Gets in and Why* seventy year history of student debt in America Mitchell never loses sight of the countless student victims ensnared by an exploitative system that depends on their debt Mitchell also draws alarming parallels to the housing crisis in the late 2000s showing the catastrophic consequences student debt has had on families and the nation s future Mitchell s character driven narrative is necessary reading The New York Times for anyone wanting to understand the central economic issue of our day

Minerals Yearbook ,2012 Testimony of the Military Compensation and Retirement Modernization Commission United States. Congress. Senate. Committee on Armed Services,United States. Congress. Senate. Committee on Armed Services. Subcommittee on Personnel,2015

The Conventions on the Privileges and Immunities of the United Nations and its Specialized Agencies August Reinisch,Peter Bachmayer,2016-03-24 The Convention on the Privileges and Immunities of the United Nations and the Convention on the Privileges and Immunities of the Specialized

Agencies entered into force more than 60 years ago This Commentary offers for the first time a comprehensive discussion covering both Conventions in their entirety providing an overview of academic writings and jurisprudence for a legal field of particular practical relevance and gives both the academic researcher as well as the practitioner a unique source to understand the complexity of legal issues that the UN its Specialized Agencies their officials Member States representatives and experts face in today s world **Commerce (TGT/PGT/LT Grade/GIC) YCT Expert Team , TGT PGT LT Grade GIC Study Material Commerce** *Credit Rating Governance* Ahmed Naciri,2015-01-30 Credit rating agencies play an essential role in the modern financial system and are relied on by creditors and investors on the market In the recent financial crisis their power and reliability were often questioned yet a simple rating downgrade could threaten to bankrupt a whole country This book examines the governance of credit rating agencies as expressed by their ability to fairly ethically and consistently assign higher rates to issuers having lesser default risks However factors such as the drive for increased revenue and market share the inadequate business model the inadequate methodology of assessing risk opacity and inadequate internal monitoring have all been identified as critical governance failures for credit agencies This book explores these issues and proposes some potential solutions and improvements This will be of interest to researchers and advanced students of corporate finance financial economics risk management investment management and banking

US-Chinese Strategic Triangles S. Mahmud Ali,2017-06-07 This book reveals the nature of Sino US strategic competition by examining the influence exerted by major secondary stakeholders e g Japan Russia India the Koreas and ASEAN on the two powers USA and its rival China who consider each other as a source of greatest challenges to their respective interests By adopting strategic triangles as the analytical framework and assessing triangular relational dynamics such as US China Japan or US China Russia the author illustrates how secondary stakeholders advance their own interests by exploiting their respective linkages to the two rivals thereby shaping Sino US completeive dynamics This work adds a regional and multivariable perspective to the understanding of the Indo Pacific s insecurity challenges Unprepared Andrew Lakoff,2017-08 A continuous state of readiness The generic biological threat Two regimes of global health Real time biopolitics A fragile assemblage Diagnosing failure Epilogue **Women in Wildlife Science** Carol L. Chambers,Kerry L. Nicholson,2022-11 This practical guide an edited volume discusses the important topic of fostering diversity in wildlife conservation and management Handbook of South Asia: Political Development Europa Publications,2023-07-07 This Handbook brings together essays that introduce the reader to the key issues in South Asian political development Written by experts in their respective areas the essays explore key aspects of political economy political and economic change and the complex diplomatic and security challenges of individual countries and the region as a whole Essays discuss topics as wide ranging as China s growing reach in South Asia political Islam SAARC and water politics through the region This well researched Handbook is an essential reference tool for students and scholars of Political Science International Relations and

South Asian studies With an introduction by Harsh V Pant **The Report: Saudi Arabia 2015** Oxford Business Group,2015-09-22 While Saudi Arabia s economy remains dominated by its hydrocarbons sector several other sectors have emerged in recent years as key propellers of economic growth The Kingdom s financial services industries have continued to expand steadily despite the liquidity challenges posed by falling oil prices Trade and investment are being treated as key priorities as the government looks to negotiate this altered economic landscape aiming to leverage its large population high per capita income and many sea and air links The country s capital markets sector meanwhile is poised for a period of significant growth on the back of the opening of Tadawul to international investors in 2015 and the raft of regulatory upgrades implemented as result The domestic insurance industry which remains dominated by the motor and medical segments has enjoyed double digit growth over the past five years in both revenue and net profit Elsewhere the targets outlined in Vision 2030 indicate that a period of greater opportunity and integration is on the horizon for private players operating in core sectors such as health care utilities industry and ICT **Arming America through the Centuries** Benjamin Franklin Cooling,2022-09-29 While many associate the concept commonly referred to as the military industrial complex with President Dwight D Eisenhower s 1961 farewell address the roots of it existed two hundred years earlier This concept as Benjamin Franklin Cooling writes was part of historical lore as a burgeoning American nation discovered the inextricable relationship between arms and the State In Arming America through the Centuries Cooling examines the origins and development of the military industrial complex MIC over the course of American history He argues that the evolution of America s military industrial business political experience is the basis for a contemporary American Sparta Cooling explores the influence of industry on security the increasing prevalence of outsourcing ever present economic and political influence and the evolving nature of modern warfare He connects the budding military industrial relations of the colonial era and Industrial Revolution to their formal interdependence during the Cold War down to the present day resurrection of Great Power competition Across eight chronological chapters Cooling weaves together threads of industry finance privatization appropriations and technology to create a rich historical tapestry of US national defense in one comprehensive volume Integrating information from both recent works as well as canonical older sources Cooling s ambitious single volume synthesis is a uniquely accessible and illuminating survey not only for scholars and policymakers but for students and general readers as well

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