

SECTION A

- 1 a. Fixed assets are assets used for business operations rather than for selling and is likely to last for more than 12 months from the balance sheet date, such as premises, machinery and equipment. [2]

Candidates are not expected to word their definition exactly as above.

Award [1] mark for a basic definition conveying the idea that fixed assets are those which last for more than 12 months in the business. Award additional [1] mark for extra relevant information, such as the idea that the asset is not for resale or for some examples given.

- (b) (i) Calculate the values of X and Y in Table 1 (no working required). [2]

X = \$2200 (millions of dollars)
Y = \$1500 (millions of dollars)

Award [1] mark for each correct answer up to a maximum of [2].

- (ii) Construct a profit and loss account for SE for 2015 and 2016. [4]

	2015	2016
Sales revenue	4300	5100
Cost of goods sold	2100	2300
Gross profit	2200	2800
Expenses	1200	1300
Net profit before interest and tax	1000	1500

Award [4] if both profit and loss accounts are correct. Award [3] if the candidate correctly formats both profit and loss accounts, but has one mathematical error.

If a candidate does not correctly format the profit and loss accounts or has two mathematical errors, award [2]. Award [1] if the candidate demonstrates some understanding of a profit and loss account but otherwise has numerous errors.

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IB World Schools Yearbook 2013 Jonathan Barnes, 2012 There are currently more than 3600 IB World Schools and this number is growing annually The IB World Schools Yearbook is the official guide to schools authorised to offer the International Baccalaureate Primary Years Middle Years Diploma and Programmes It tells you where the schools are and what they offer and provides up to date information about the IB programmes and the International Baccalaureate This is an ideal reference for schools administration parents and education ministries worldwide as it provides a comprehensive reference of IB World Schools for quick and easy access raises the profile of schools within the IB World School community and beyond reinforces a sense of belonging to the IB World School community Introducing the IB Diploma Programme

Marc Abrioux, Jill Rutherford, 2013-02-14 Schools wishing to introduce the IB diploma programme are faced with major investment in terms of time effort and money in order to become authorised This manual is a resource for schools already offering the diploma as well as for prospective diploma schools *Independent Schools Yearbook 2012-2013*

none, 2013-06-20 The highly respected book of reference of sought after Independent Schools in membership of the Independent Schools Council s Associations HMC GSA The Society of Heads IAPS ISA and COBIS **Business**

Sustainability with Artificial Intelligence (AI): Challenges and Opportunities Esra AlDhaen, Ashley Braganza, Allam Hamdan, Weifeng Chen, 2024-12-24 With the recent development of Artificial Intelligence AI businesses are urged to consider innovation while applying digital transformation Depending on the nature of the businesses it is found that innovative digital transformation is required with the use of Artificial Intelligence However the future of AI in businesses is yet unclear the question is it true that without digital transformation businesses are no longer sustainable Researchers argue that digital transformation could be an opportunity for business to create a global brand however several implications and challenges should be considered including governance and responsible digital management This book explores how businesses could benefit from AI and leverage technologies to sustain businesses and the book covers different technological and business related issues including ethical use and cultural sensitivity of data used in businesses managing data privacy and protection governance standards for digital transformation executive leadership strategic decisions business innovation and sustainability The book is authored by leading experts in the field of AI digitalization and business innovation and sustainability and the author s diversity reflects quality of research with high level of impact in the research topic It is written in accessible language that makes it easy for business leaders researchers policymakers and anyone interested in the future of business development to understand the complex concepts and ideas presented in the book This book provides insight for executive leaders in setting new innovative strategies toward leveraging AI in business at different levels of operations to support business sustainability The book provides different theoretical and practical practices and case studies that could be used as a guideline for policy making and devising innovative directions **Yale Law Journal: Volume 123,**

Number 5 - March 2014 Yale Law Journal,2014-03-15 The March 2014 issue of The Yale Law Journal features new articles and essays on law and legal theory by internationally recognized scholars The contents for Volume 123 Number 5 include Articles The New Minimal Cities by Michelle Wilde Anderson The Separation of Funds and Managers A Theory of Investment Fund Structure and Regulation by John Morley Essays The Moral Impact Theory of Law by Mark Greenberg Pretrial Detention and the Right to Be Monitored by Samuel R Wiseman Notes Stop Ignoring Pork and Potholes Election Law and Constituent Service by Joshua Bone An Offense Severity Model for Stop and Frisks by David Keenan Tina M Thomas Open Carry for All Heller and Our Nineteenth Century Second Amendment by Jonathan Meltzer Regulating Sexual Orientation Change Efforts The California Approach Its Limitations and Potential Alternatives by Jacob M Victor Comments In Need of Correction How the Army Board for Correction of Military Records Is Failing Veterans with PTSD by Rebecca Izzo Let the Burden Fit the Crime Extending Proportionality Review to Sex Offenders by Erin Miller Quality ebook edition features linked notes active Contents active URLs in notes and full presentation of original tables and images **Energy Efficiency**

Clauses in Charter Party Agreements George Adamantios Psarros,2016-12-10 This book provides practical solutions for addressing energy efficiency as a clause term within a charter party contract For this upon a reflection of the regulatory craft it analyzes key concepts of case law and discusses them together with commercial and economic principles In this way the book aims at offering a comprehensive interdisciplinary view of the chartering process together with a new approach for safeguarding energy efficiency investments A special emphasis is given to the maritime industry Here the newly developed framework based on game theory has been successfully applied to demonstrate the importance of including a clause term in contract negotiation to achieve protection against both an uncertain market and an even more challenging shipping environment The book not only fills a gap in the literature covering a topic that has been largely neglected to date yet it offers researchers and practitioners extensive information to change the chartering process radically *A multidisciplinary approach towards understanding and solving social dilemmas* Lei Wang,Richard Paul Ebstein,Qiang Shen,2023-04-17

Yearbook of International Organizations, 2013-2014 (Volume 2) Union Of International Associations,Union of International Associations,2013-06-21 The Yearbook of International Organizations provides the most extensive coverage of non profit international organizations currently available Detailed profiles of international non governmental and intergovernmental organizations IGO collected and documented by the Union of International Associations can be found here In addition to the history aims and activities of international organizations with their events publications and contact details the volumes of the Yearbook include networks between associations biographies of key people involved and extensive statistical data Volume 2 allows users to locate organizations by the country in which secretariats or members are located

Problems, Methods and Tools in Experimental and Behavioral Economics Kesra Nermend,Małgorzata Łatuszyńska,2018-09-18 These proceedings highlight research on the latest trends and methods in experimental and

behavioral economics Featuring contributions presented at the 2017 Computational Methods in Experimental Economics CMEE conference which was held in Lublin Poland it merges findings from various domains to present deep insights into topics such as game theory decision theory cognitive neuroscience and artificial intelligence The fields of experimental economics and behavioral economics are rapidly evolving Modern applications of experimental economics require the integration of know how from disciplines including economics computer science psychology and neuroscience The use of computer technology enhances researchers ability to generate and analyze large amounts of data allowing them to use non standard methods of data logging for experiments such as cognitive neuronal methods Experiments are currently being conducted with software that on the one hand provides interaction with the people involved in experiments and on the other helps to accurately record their responses The goal of the CMEE conference and the papers presented here is to provide the scientific community with essential research on and applications of computer methods in experimental economics Combining theories methods and regional case studies the book offers a valuable resource for all researchers scholars and policymakers in the areas of experimental and behavioral economics

Software Engineering, Artificial Intelligence, Networking and Parallel/Distributed Computing Roger Lee, 2022-11-18 This book presents scientific results of the 23rd ACIS International Summer Virtual Conference on Software Engineering Artificial Intelligence Networking and Parallel Distributed Computing SNPD2022 Summer which was held on July 4 6 2022 at Kyoto City Japan The aim of this conference was to bring together researchers and scientists businessmen and entrepreneurs teachers engineers computer users and students to discuss the numerous fields of computer science and to share their experiences and exchange new ideas and information in a meaningful way Research results about all aspects theory applications and tools of computer and information science and to discuss the practical challenges encountered along the way and the solutions adopted to solve them The conference organizers selected the best papers from those papers accepted for presentation at the workshop The papers were chosen based on review scores submitted by members of the program committee and underwent further rigorous rounds of review From this second round of review 15 of most promising papers are then published in this Springer SCI book and not the conference proceedings We impatiently await the important contributions that we know these authors will bring to the field of computer and information science

Steering Political Currents Hannes Gohli, 2022-12-01 Chinas Einsatz von Industriepolitik hat die Debatte ber staatliche Intervention in der Wirtschaft neu entfacht Nur wenige Branchen erleben die lenkende Hand des Staates wie der chinesische Elektrizit tssektor Dieser sieht sich aber einem radikalen Umbruch ausgesetzt Der Begriff Smart Grid umfasst technische und systemische Reformen die f r einen Strukturwandel erforderlich sind Diese Studie untersucht durch die Linse der Steuerungstheorie die Auswirkungen einer Gesetzgebung auf Machtk mpfe im Elektrizit tssektor Chinas Anhand von Dokumentenanalyse und Interviews wird der Frage nachgegangen wie Steuerungsprozesse durchgef hrt und Gegensteuerungsstrategien entwickelt werden um Verhandlungen auf politischer

Ebene zu beeinflussen **XV International Scientific Conference “INTERAGROMASH 2022”** Alexey Beskopylny, Mark Shamtsyan, Viktor Artiukh, 2023-02-24 The book contains proceedings of the XV International Scientific Conference INTERAGROMASH 2022 Rostov on Don Russia This conference is dedicated to the innovations in the field of precision agriculture robotics and machines as well as agriculture biotechnologies and soil management It is a collection of original and fundamental research in such areas as follows unmanned aerial systems satellite based applications proximal and remote sensing of soil and crop positioning systems geostatistics mapping and spatial data analysis robotics and automation Potential and prospects for the use of hydrogen in agriculture for example in high performance tractors with hybrid electric transmission are disclosed in the research works of scientists from all over the world It also includes such topics as precision horticulture precision crop protection differential harvest precision livestock farming controlling environment in animal husbandry and other topics One of the important issues raised in the book is to ensure the autonomy of local farms The topic of the impact of the agro industrial sector on the environment also received wide coverage Ways to reduce the burden on the environment are proposed and the use of alternative fuels and fertilizers is suggested The research results presented in this book cover the experience and the latest studies on the sustainable functioning of agribusiness in several climatic zones The tundra and taiga forest steppe the steppe and semi desert all this is a unique and incredibly demanded bank of information the main value of which is the real experience of the functioning of agribusiness in difficult climatic and geographic conditions These materials are of interest for professionals and practitioners for researchers scholars and producers They are used in the educational process at specific agricultural universities or during vocational training at enterprises and also become an indispensable helper to farm managers in making the best agronomic decisions **Environmental Modeling with Stakeholders** Steven Gray, Michael Paolisso, Rebecca Jordan, Stefan Gray, 2016-12-16 This volume brings together in a central text chapters written by leading scholars working at the intersection of modeling the natural and social sciences and public participation This book presents the current state of knowledge regarding the theory and practice of engaging stakeholders in environmental modeling for decision making and includes basic theoretical considerations an overview of methods and tools available and case study examples of these principles and methods in practice Although there has been a significant increase in research and development regarding participatory modeling a unifying text that provides an overview of the different methodologies available to scholars and a systematic review of case study applications has been largely unavailable This edited volume seeks to address a gap in the literature and provide a primer that addresses the growing demand to adopt and apply a range of modeling methods that includes the public in environmental assessment and management The book is divided into two main sections The first part of the book covers basic considerations for including stakeholders in the modeling process and its intersection with the theory and practice of public participation in environmental decision making The second part of the book is devoted to specific applications and products of the various

methods available through case study examination This second part of the book also provides insight from several international experts currently working in the field about their approaches types of interactions with stakeholders models produced and the challenges they perceived based on their practical experiences

Yale Law Journal Yale Law Journal,2013-04-26 One of the world s leading law journals is available as an ebook This issue of The Yale Law Journal the sixth of Volume 122 academic year 2012 2013 features new articles and essays on law and legal theory by internationally recognized scholars Contents include an article analyzing rape by deception and the mythical idea of sexual autonomy by Jed Rubenfeld an essay on extortion and the principle of abuse of property right by Larissa Katz and a book review essay on the new generation of civil rights lawyers and the construction of racial identity by Anthony Alfieri and Angela Onwuachi Willig The issue also features extensive student research in the form of Notes and Comments on such cutting edge subjects as mandatory arbitration and contract procedure the concept of ride through in bankruptcy law as an economic good kidney allocation and the limits of age discrimination law and how civil law jurisdictions treat amici curiae parties and briefs Quality ebook formatting includes fully linked notes and an active Table of Contents including linked Contents for individual articles and essays as well as active URLs in notes

The Great Transition B. M. S. Campbell,2016-06-23 Major account of the fourteenth century crisis which saw a series of famines revolts and epidemics transform the medieval world

Agile Data-Oriented Research Tools to Support Smallholder Farm System Transformation James Hammond,Mark Van Wijk,Aniruddha Ghosh,Tim Pagella,Jacob Van Etten,2023-05-09 Smallholder farming systems contribute a substantial quantity of the food consumed in many lower and middle income countries and contribute to the national and local economies Despite the importance of smallholder farming a transformation is needed in order to deliver food security and decent incomes for the farmers themselves and at the national level This transformation must also be sustainable in terms of environmental impacts and social equity in order to be successful in the long term The pressures of population growth climate change and land fragmentation compound the problem Addressing these overlapping issues is a big challenge One obstacle is the lack of good quality granular data linking these issues together Household surveys are the workhorse method for gathering such data but there are well known problems that prevent household survey data from building up a big picture and delivering insights beyond the geographical boundary of each individual study Such obstacles include the lack of access to datasets differences in survey design and respondent biases Agile data oriented research tools can help to overcome these challenges We use the term agile to imply methods that do not attempt exhaustive measurements which are designed to be easy to use and which entail some degree of flexibility in terms of adaptation to local conditions and integration with other tools or methods Often these methods also nudge the behavior of tool users towards best practices In recent years various research tools and approaches have been published which fit within our definition of agile data oriented research tools The domains these tools function in include monitoring and evaluation intervention targeting tailored information delivery citizen

science credit scoring and user feedback collection all with the over arching aim to improve data quality and access for those studying the sustainable development of smallholder farming systems The goal of this Research Topic is to better define that niche the ecosystem of tools and current practices and to explore how such approaches can provide the underpinning knowledge required for the transformation of smallholder farming systems One example of an agile data oriented research tool is the Rural Household Multi Indicator Survey RHoMIS It is a modular digital system for building household surveys addressing the common topics in smallholder development It was purposefully designed to give a broad overview of the farm system whilst keeping survey duration to a minimum to be user friendly in implementation and to be sufficiently flexible to function in a broad variety of locations and projects Since 2015 it has been used by 30 organizations in 32 countries to interview over 34 000 households The tool and database are open access and a community of practice is developing around the tool We particularly welcome contributions that engage with the RHoMIS tool and data However we also describe the tool in order to provide an example of what is meant by an agile data oriented research tool and welcome contributions focusing on other tools or methodologies We encourage the submission of manuscripts addressing the above topic and those which fit within one of the following three sub themes i Perspectives or review articles which explore the niche best practices or promising approaches in agile data oriented research tools for smallholder farm system transformation Also technology and code articles that describe new tools are welcomed ii Original research articles presenting analyses based on data derived from agile data oriented tools used at the project level Examples include impact evaluations adoption studies targeting studies or adaptive management and should reflect on the additional benefit leveraged by the agile method applied iii Original research articles that make use of the large amounts of data generated by such agile methods and or link between agile data and other data sources Examples include meta analyses of data from multiple studies layering data collected from different agile tools or linking agile data to remote sensing or large scale modeling outputs

Data Intelligence and Cognitive Informatics I. Jeena Jacob, Selvanayagi Kolandapalayam Shanmugam, Selwyn Piramuthu, Przemyslaw Falkowski-Gilski, 2021-01-08 This book discusses new cognitive informatics tools algorithms and methods that mimic the mechanisms of the human brain which lead to an impending revolution in understating a large amount of data generated by various smart applications The book is a collection of peer reviewed best selected research papers presented at the International Conference on Data Intelligence and Cognitive Informatics ICDICI 2020 organized by SCAD College of Engineering and Technology Tirunelveli India during 8 9 July 2020 The book includes novel work in data intelligence domain which combines with the increasing efforts of artificial intelligence machine learning deep learning and cognitive science to study and develop a deeper understanding of the information processing systems

Policy Relevant Climate Issues in Context United States. Congress. House. Committee on Science, Space, and Technology (2011). Subcommittee on Environment, 2013 The Importance of New Technologies and Entrepreneurship in Business Development: In The Context

of Economic Diversity in Developing Countries Bahaaeddin Alareeni, Allam Hamdan, Islam Elgedawy, 2021-03-12 This book introduces the students researchers and practitioners into the subject and enabling technologies and applications pertaining to of technology entrepreneurship and business development through research articles case studies etc It is primarily intended for academic purposes for learners of computer Science management accounting and information systems disciplines economics entrepreneurship Publishing chapters in the book is new innovative idea to spread the book in the Middle East and Arab countries and make the book achieve more sales As many students in all levels graduates and undergraduates in addition to research professionals are not able to get sufficient resources because of the language concern

Current and Future Trends on Intelligent Technology Adoption Mohammed A. Al-Sharafi, Mostafa Al-Emran, Garry Wei-Han Tan, Keng-Boon Ooi, 2024-06-12 This book explores current and future trends in adopting intelligent technologies among individuals and organizations The edited book includes empirical and review studies primarily focusing on these issues This focus aids scholars in conducting future research in the domain and identifying possible future developments of emerging technologies The empirical studies in the book utilize recent and advanced analytical techniques for data analysis

Reviewing **Ib Economics Sl Marking Scheme 2013**: Unlocking the Spellbinding Force of Linguistics

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